GREENE COUNTY, GEORGIA



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022

PREPARED BY: GREENE COUNTY FINANCE DEPARTMENT

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I. INTRODUCTORY SECTION

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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 30, 2023

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 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, 2022.

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, 2022, 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, 2022, 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 2021 census population of 19,536 is a 3.3% increase from the 2020 level.

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 nine 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 59% 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 Accommodation & Food Services (16.6%), followed by Health Care & Social Assistance (110.4%), and Retail Trade (8.1%). Goods-producing industries, despite drops in recent years, continue to also have an impact. Employment in agriculture decreased slightly to 3.6% of the workforce, while manufacturing remained relatively flat at 8.5%. Construction continues to rise, employing around 15.8% of the workforce.

Greene County's unemployment rate rose slightly to 2.8% in September 2022, compared to 2.4% in September 2021. This rate pales in comparison to other areas of the state (3.1%) and nation (3.5%). Further discussions regarding this drop and 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 November 2019, voters also approved the issuance of up to $8,200,000 of general obligation debt to pre-fund the SPLOST projects. In April 2020, the general obligation bonds were issued. By pre-funding the SPLOST projects, Greene County is able to capitalize on the lower costs of construction, giving the taxpayers more for each dollar spent.

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. The E-911 CAD system project was completed and MDTs were purchased for multiple public safety departments to increase efficiency in answering calls.

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 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, 2021. This was the fourteenth 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

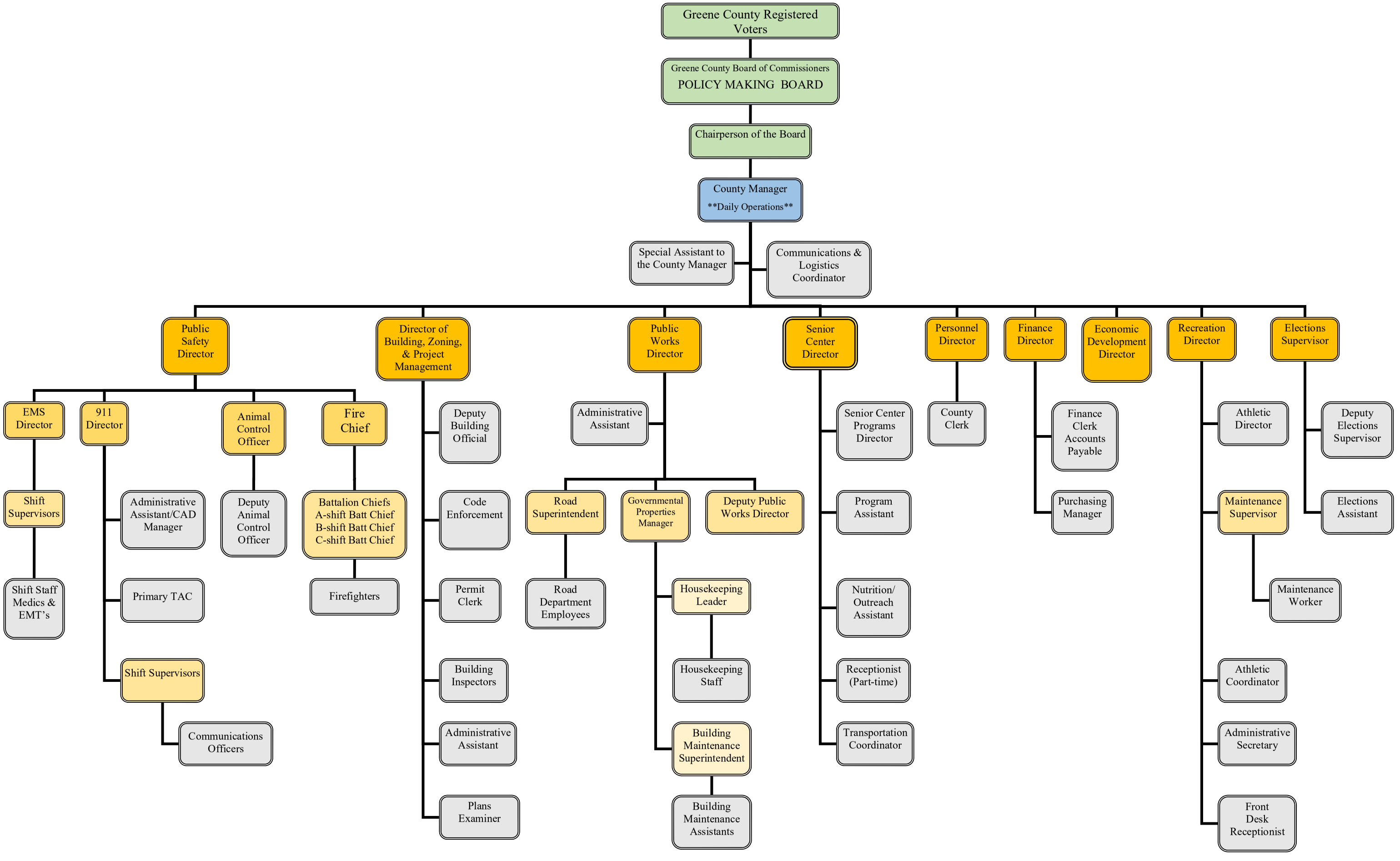
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morrill

Executive Director/CEO

FY 2022


Greene County Registered Voters
Greene County Board of Commissioners
POLICY MAKING BOARD
Chairperson of the Board
County Manager
Daily Operations
Special Assistant to the County Manager
Communications & Logistics Coordinator
Public Safety Director
EMS Director
Shift Supervisors
Shift Staff Medics & EMT's
911 Director
Administrative Assistant/CAD Manager
Primary TAC
Shift Supervisors
Communications Officers
Animal Control Officer
Deputy Animal Control Officer
Fire Chief
Battalion Chiefs
A-shift Batt Chief
B-shift Batt Chief
C-shift Batt Chief
Firefighters
Director of Building, Zoning, & Project Management
Deputy Building Official
Code Enforcement
Permit Clerk
Building Inspectors
Administrative Assistant
Plans Examiner
Public Works Director
Administrative Assistant
Road Superintendent
Road Department Employees
Governmental Properties Manager
Housekeeping Leader
Housekeeping Staff
Building Maintenance Superintendent
Building Maintenance Assistants
Deputy Public Works Director
Senior Center Director
Senior Center Programs Director
Program Assistant
Nutrition/ Outreach Assistant
Receptionist (Part-time)
Transportation Coordinator
Personnel Director
County Clerk
Finance Director
Finance Clerk Accounts Payable
Purchasing Manager
Economic Development Director
Recreation Director
Athletic Director
Maintenance Supervisor
Maintenance Worker
Athletic Coordinator
Administrative Secretary
Front Desk Receptionist
Elections Supervisor
Deputy Elections Supervisor
Elections Assistant

GREENE COUNTY, GEORGIA
PRINCIPAL OFFICIALS

Board of Commissioners
2022

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

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II. FINANCIAL SECTION

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MCNAIR MCLEMORE MIDDLEBROOKS & CO
CERTIFIED PUBLIC ACCOUNTANTS

389 Mulberry Street | Macon, Georgia 31201
Post Office Box One | Macon, Georgia 31202
478-746-6277 | mmmcpa.com

March 30, 2023

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** as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Greene County, Georgia'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 Greene County, Georgia as of September 30, 2022, 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 Funds 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 Greene County, Georgia 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

Greene County, Georgia'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 Greene County, Georgia'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 Greene County, Georgia'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 Greene County, Georgia'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 75 and 76, the schedule of County contributions on page 77, the schedule of changes in County's OPEB liability and related ratios on page 78, and the notes to the required supplementary information on pages 79 and 80 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 and other auditors 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, 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.

The combining and individual nonmajor fund financial statements, the budgetary comparison schedules, the schedule of project expenditures with special sales tax proceeds, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements, the budgetary comparison schedules, the schedule of project expenditures with 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 basic financial statements and our auditor's report thereon. Our opinions on the basis 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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 30, 2023, on our consideration of Greene County, Georgia'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 Greene County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greene County, Georgia's internal control over financial reporting and compliance.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

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MANAGEMENT'S DISCUSSION & ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

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, 2022. 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, 2022, by $89,334,975.
- As of September 30, 2022, total net position consisted of $47,224,443 net investment in capital assets, $8,886,819 restricted for capital outlay, $1,211,565 restricted for law enforcement, $126,249 restricted for court programs, $620,219 restricted for fire services, $360,682 restricted for the hospital, $524,118 restricted for culture and recreation, and $30,380,880 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, 2022, the County's governmental funds reported ending fund balance of $44,723,697, an increase of $9,118,253 in comparison with the prior year, mainly due to property tax and sales tax revenues coming in higher than anticipated and ARPA funding.
- As of September 30, 2022, the County's General Fund reported ending fund balance of $25,987,863, an increase of $4,553,987 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

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 (20) 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 Fire Tax District Fund, and the Special Purpose Local Option Sales Tax VII Fund, which are considered to be major funds. Data from the other sixteen (16) 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.

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 thirteen (13) 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 American Rescue Plan Fund, the Library 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, the Special purpose Local Option Sales Tax VI 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.

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 $89,334,975 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 2022 and 2021:

GREENE COUNTY, GEORGIA'S NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Assets						
Current and other assets	$ 60,776,158	$ 52,971,171	$ 2,439,272	$ 2,544,831	$ 63,215,430	$ 55,516,002
Capital assets, net of accumulated depreciation	46,815,929	45,187,626	6,497,393	6,993,449	53,313,322	52,181,075
Total assets	107,592,087	98,158,797	8,936,665	9,538,280	116,528,752	107,697,077
Total deferred outflows of resources	1,237,375	1,544,279	253,438	316,298	1,490,813	1,860,577
Liabilities						
Current and other liabilities	3,030,174	5,449,695	1,695,342	1,520,540	4,725,516	6,970,235
Long-term liabilities	9,416,233	8,982,511	779,366	427,829	10,195,599	9,410,340
Total liabilities	12,446,407	14,432,206	2,474,708	1,948,369	14,921,115	16,380,575
Total deferred inflows of resources	13,551,546	14,091,980	211,929	209,298	13,763,475	14,301,278
Net position						
Net investment in capital assets	40,727,050	40,531,726	6,497,393	6,993,449	47,224,443	47,525,175
Restricted	11,729,652	5,534,723	-	-	11,729,652	5,534,723
Unrestricted	30,374,807	25,112,441	6,073	703,462	30,380,880	25,815,903
Total net position	$ 82,831,509	$ 71,178,890	$ 6,503,466	$ 7,696,911	$ 89,334,975	$ 78,875,801

A portion of the County's net position (52.9%) 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 decreased by $300,732 in FY2022, due mainly to depreciation.

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 (13.1%) represents resources that are subject to external restrictions on how they may be used. Restricted net position increased $6,194,929 in the current year, thanks to SPLOST VII collections that must be spent on capital projects and confiscations by the Sheriff's Office that must be spent on Public Safety related items. Unrestricted net position, representing 34% of net position, increased $4,564,977 to $30,380,880. Unrestricted net position generally can be used to meet the government's ongoing financial obligations.

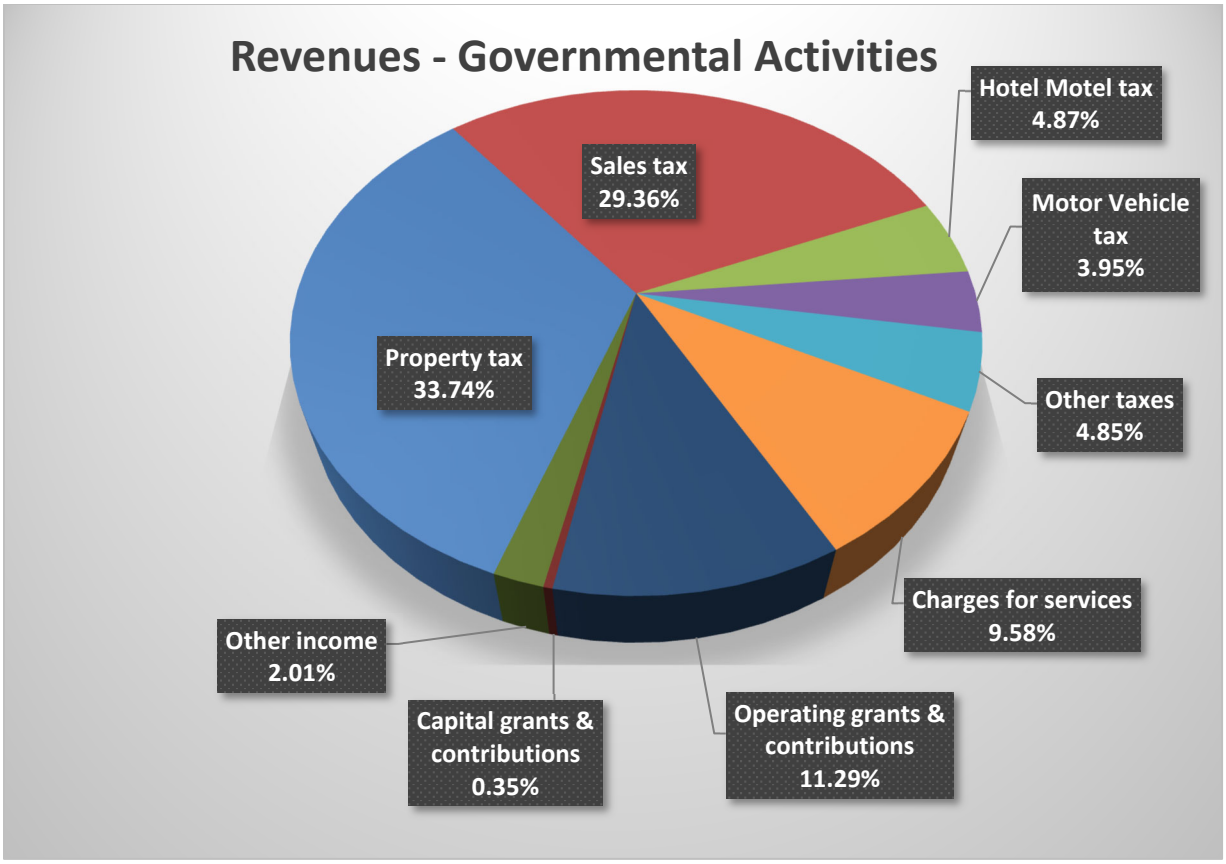
As shown in the table below, the County's net position increased by $10,459,174 in FY2022, with a $11,652,619 increase in governmental activities and a $1,193,445 decrease in business-type activities.

GREENE COUNTY, GEORGIA'S CHANGES IN NET POSITION

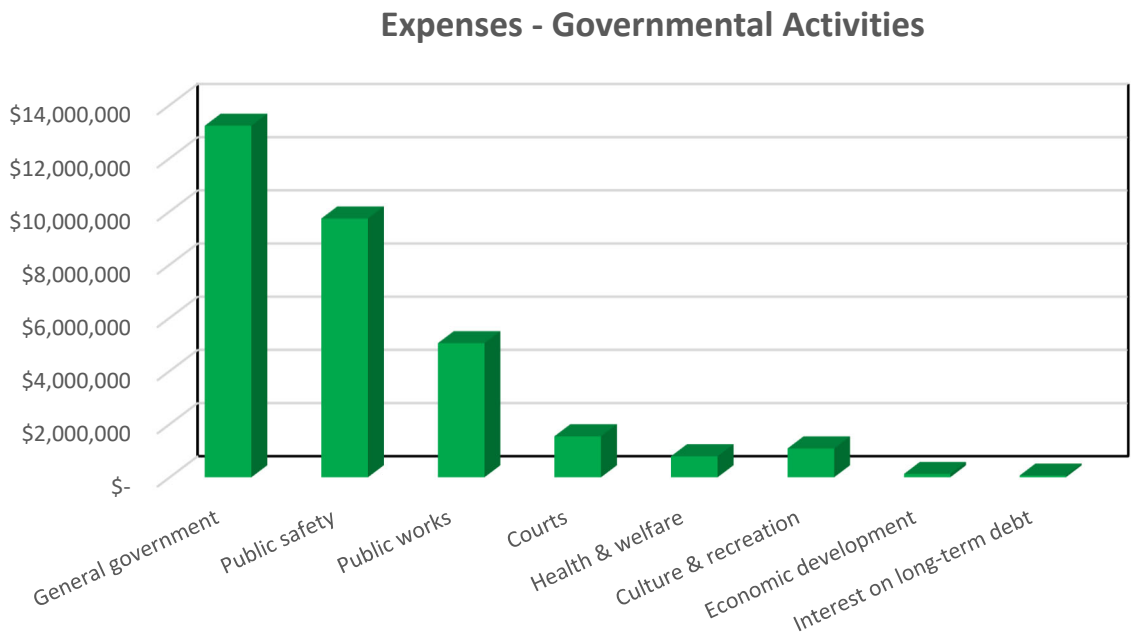
	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues						
Charges for services	$ 4,249,733	$ 3,881,771	$ 3,045,628	$ 3,018,276	$ 7,295,361	$ 6,900,047
Operating grants	5,006,990	1,499,124	41,491	13,000	5,048,481	1,512,124
Capital grants	157,097	148,284	-	656,156	157,097	804,440
General revenues						
Taxes	34,060,085	27,735,650	-	-	34,060,085	27,735,650
Interest income	191,666	40,756	3,751	709	195,417	41,465
Other	700,696	810,998	23,441	19,109	724,137	830,107
Total revenues	44,366,267	34,116,583	3,114,311	3,707,250	47,480,578	37,823,833
Expenses						
General government	13,221,643	11,504,089	-	-	13,221,643	11,504,089
Public safety	9,732,817	7,975,942	-	-	9,732,817	7,975,942
Public works	5,043,544	6,490,547	-	-	5,043,544	6,490,547
Courts	1,543,045	1,401,196	-	-	1,543,045	1,401,196
Health & welfare	790,775	867,264	-	-	790,775	867,264
Culture and recreation	1,084,444	721,183	-	-	1,084,444	721,183
Economic development	126,568	87,077	-	-	126,568	87,077
Interest on long-term debt	66,661	77,900	-	-	66,661	77,900
Emergency Management Service	-	-	3,309,936	2,734,933	3,309,936	2,734,933
Sanitation	-	-	1,631,682	1,595,906	1,631,682	1,595,906
Airport Operations	-	-	470,289	532,710	470,289	532,710
Total expenses	31,609,497	29,125,198	5,411,907	4,863,549	37,021,404	33,988,747
Excess (deficiency) in net position before transfers	12,756,770	4,991,385	(2,297,596)	(1,156,299)	10,459,174	3,835,086
Transfers	(1,104,151)	(1,480,954)	1,104,151	1,480,954	-	-
Change in net position	11,652,619	3,510,431	(1,193,445)	324,655	10,459,174	3,835,086
Net position, beginning	71,178,890	67,668,459	7,696,911	7,372,256	78,875,801	75,040,715
Net position, ending	$ 82,831,509	$ 71,178,890	$ 6,503,466	$ 7,696,911	$ 89,334,975	$ 78,875,801

Governmental Activities

Governmental activities increased the County's net position by $11,652,619 in FY2022. Revenues from governmental activities increased by $10,249,684. Charges for services increased $367,962, with an increase in permits for new construction and in court fines with proceedings resuming after a delay with COVID. Operating grants increased $3,507,866 due to ARPA funding in 2022. Property taxes increased $3,272,077, thanks to rising property values. Sales taxes increased $2,194,366 and hotel motel taxes increased $567,054, due to a healthy real estate market and tourism. Total revenues for governmental activities are as follows:



Expenses from governmental activities rose $2,484,299, or approximately 8.5 percent. General government expenses increased by $1,717,554 in part to salary increases and pension expenses. Public safety expenses increased by $1,756,875 as county-wide fire started mid-way through FY2021. Public works expenses decreased by $1,447,003 as the County continues to ramp up its road resurfacing projects. Culture & recreation expenses increased $363,261 as new programs were added. Total expenses by category are shown in the following chart.



Proprietary Activities

Proprietary activities decreased the County's net position by $1,193,445. At the end of the current fiscal year, net position invested in capital assets for the proprietary funds was $6,497,393, a decrease of 7% over the prior year. Unrestricted net position totaled $6,073, a decrease of almost 100% from the prior year. Charges for services increased $27,352. Operating grants increased $28,491 from ARPA funds for the Airport. Capital grants and contributions decreased this year due to capital contributions of assets and property transferred to the EMS Fund and Airport Operations Fund in 2021. Expenses increased $575,003 in the EMS Fund due to salary increases and pension expenses. Expenses rose $35,776 as usages at the Recycle Center continues to increase. 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).

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 $44,723,697, an increase of $9,118,253 in comparison with the prior year. Reasons for this increase are discussed in the paragraphs below.

Approximately 37.4 percent or $16,708,711 of this amount constitutes unassigned fund balance, which is available for spending at the government's discretion. A significant portion totaling $12,526,945 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 $735,001 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 $13,191,550 in FY2022 for projects. A substantial portion of this amount, $6,360,397 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 $17,008,847, while $731,415 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 92.8 percent of total general fund expenditures, while total fund balance represents 141.8 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 $4,553,987. General Fund revenues increased by $2,121,146 from FY2021. Property taxes increased by $1,477,722, in part due to new construction from prior years hitting the tax rolls. Sales taxes increased $890,715, while interest income increased by $130,459 as the Federal Reserve boosted interest rates. Other taxes also increased $91,158, with increases to both intangible tax and title ad valorem taxes (TAVT). Intergovernmental funds decreased $174,375 as ARPA related programs were completed in prior year. General Fund expenditures increased $3,101,054 to $18,332,026. The most significant expenditure changes in the General Fund are as follows:

- General government expenditures increased 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, which accounts for the majority of this increase.
- Public safety expenditures increased by $580,906, due mainly to salary adjustments and pension expense.
- Public works expenditures increased $465,314 with the purchase of a pickup truck, crack sealing equipment, and an excavator. Shoulder building project was also started in 2022.

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 $1,209,147. The Insurance Premium Tax increased $249,954. Licenses and permits increased $77,127, as construction activity remains high. Transfers from other funds increased $1,052,504, including reimbursements from

Fire Tax District Fund for Tax District 91 expenditures and ARPA reimbursements for fire salaries. Expenditures increased $792,603 due to salary increases and pension expenses and the purchase of vehicles and equipment.

Fire Tax District Fund
The Fire Tax District Fund accounts for fire tax proceeds received from the special tax district established to provide fire services to Greene County residents. The fund balance increased $493,154. Fire taxes increased $68,083, while transfers out decreased $198,803, as personnel expenditures for Stations 9 and 10 were reimbursed with ARPA funds instead of fire tax district funds in 2022.

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 $2,186,610. An extra three months of collections helped SPLOST revenues increase $2,737,921.

Other Non-major Governmental Funds
Non-major governmental funds had an increase of $675,355 to overall fund balance in the current year. The Federal Seizure Fund increased $425,352, after no federal seizure revenues were recognized in 2021. The fund balance of the Recreation Tax District increased $118,828 with higher program participation and an increase in donations and sponsorships. The Hospital Fee District increased $294,727 due to a lower request for indigent care. 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 decreased $878,724. Charges for services decreased $188,545 (12%). Personnel costs increased $527,670 due to payroll increases and pension expense. Depreciation expenses decreased $67,087 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 increased $56,473. 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 $143.17 per residential parcel to $148.04 per residential parcel on the 2021 tax bills. As a result, charges for services increased $174,932, which helped cover increases in Sanitation costs of $35,776 and helped cover a larger portion of the Recycle Center.

Airport Operations Fund
The Airport Operations Fund decreased its net position by $258,248, due mainly to depreciation expense of $337,936. Charges for services increased $40,965, as increased activity at the Airport resulted in higher fuel overage fees.

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 $1,869,086 higher than budgetary estimates, thanks to strong sales tax and title ad valorem tax (TAVT) collections. A strong real-estate market pushed intangible taxes ($76,973) and real estate transfer taxes ($94,863) higher than expected. As court cases resumed, Superior Court fines increased $82,291. Interest revenues shot up as interest rates rose, resulting in $115,163 more in income than budgeted. Expenditures were $5,252,399 less than budgetary estimates. Unfilled positions and retirements left personnel costs $1,010,568 less than budgeted. Savings by utilizing ARPA funds for certain public safety salaries resulted in an increase in the contingencies balance of $3,652,138. These amounts will be used on future projects. Section 5311/Transit expenditures of $123,766 were much lower than the $439,479 budgeted as supply chain issues are delaying the new buses ordered. Legal fees of $23,380 were not utilized. 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 current year portion of renovations of the Annex for Elections, Fire, and EMS space with a new entrance and road ($1,444,717); construction of a new building for Governmental Properties ($438,177); road shoulder building project ($322,475); purchase of two generators ($106,625); replacement of portable radios for public safety ($203,880); purchase tasers/cameras for Sheriff's Office ($686,909); and the purchase of MDTs for all public safety departments (248,281).
b) Increasing overall budget to cover receipt of ARPA funds used to reimburse public safety salaries, with the balance of the savings going to contingency ($3,484,728).
c) Increasing the overall budget for expenses related to insurance claims ($25,865).
d) Increasing overall budget to recognize additional sales tax proceeds ($387,408) to increase other road materials ($195,000) and to cover fuel overages ($128,920).
e) Increase overall budget to account for donations from Safe & Secure Foundation for bulletproof shields for the Sheriff's Office ($16,000).
f) Transfer funds from contingency to cover repairs at Courthouse ($25,000).

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, 2022 amounts to $47,224,443 (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 decreased $300,732, or approximately 0.63% (an increase of 0.48% for governmental activities and a decrease of 7.1% for business-type activities). Governmental activities increased $195,324 with the renovation projects at the Annex building and equipment purchased. Business-type activities had a decrease of $496,056 due mainly to depreciation. 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	
	2022	2021	2022	2021	2022	2021
Land	$ 1,832,781	$ 1,832,781	$ 2,765,968	$ 2,765,968	$ 4,598,749	$ 4,598,749
Construction in progress	1,740,924	1,165,177	110,335	110,335	1,851,259	1,275,512
Buildings	11,805,507	11,379,803	2,151,744	2,228,509	13,957,251	13,608,312
Furniture, fixtures, & equipment	2,972,504	1,638,789	122,954	176,768	3,095,458	1,815,557
Vehicles	3,132,317	3,482,399	216,011	288,015	3,348,328	3,770,414
Infrastructure	25,331,896	25,688,677	1,130,381	1,423,854	26,462,277	27,112,531
Total capital assets	46,815,929	45,187,626	6,497,393	6,993,449	53,313,322	52,181,075
Related debt	(6,088,879)	(4,655,900)	-	-	(6,088,879)	(4,655,900)
Total capital assets, net of accumulated depreciation and related debt	$ 40,727,050	$ 40,531,726	$ 6,497,393	$ 6,993,449	$ 47,224,443	$ 47,525,175

Long-Term Debt

As of September 30, 2022, Greene County had $11,844,203 in outstanding long-term debt, which does not include interest expense. Pension and Other Post Employment Benefit (OPEB) liabilities represent $4,584,504 or 38.7% of this debt, which is an increase of $2,132,848 from 2021 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	
	2022	2021	2022	2021	2022	2021
General Obligation Bonds						
2020 Bonds	$ 6,865,000	$ 8,200,000	$ -	$ -	$ 6,865,000	$ 8,200,000
Total OPEB liability	2,703,472	304,822	553,723	62,433	3,257,195	367,255
Net pension liability	1,101,666	1,729,978	225,643	354,333	1,327,309	2,084,311
Compensated absences	364,382	330,843	30,317	44,252	394,699	375,095
Total outstanding debt	$ 11,034,520	$ 10,565,643	$ 809,683	$ 461,018	$ 11,844,203	$ 11,026,661

ECONOMIC FACTORS

Greene County's economy continued growing from 2021. The unemployment rate was 2.8% in September 2022, compared to 3.1% at the state level and 3.5% at the federal level. Unemployment across the board has remained low since the peak in April 2020, a trend that the County hopes will continue.

The housing and real estate market continues to soar. Construction in the county continues at a steady pace. The number of residential permits increased 40.3% from 2021, while the values associated with those permits increased 55.5%. Commercial permits issued in 2022 dipped slightly with the prior year, but the values substantially decreased (60.5%). New growth in the area and the strong real estate market caused intangible taxes and real estate taxes to continue to increase in 2021.

Greene County remains a premiere destination for travel. Hotel motel taxes were 35.6% higher than 2021, with an increase of $567,054, making it one of the highest on record. This increase was also aided with the requirement that online retailers submit these taxes directly to the local governments, ensuring that Greene County is receiving taxes on all online rentals. The increase in travel also increased activity at the Greene County Airport and numerous other businesses that thrive during this time.

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 addition of the Airport, Recreation and Tax District 91 Fire into the County structure in FY2020 was just the beginning of an effort to ensure services remained available for citizens and operated in a more efficient manner by sharing administrative tasks. The County expanded to county-wide fire in March 2021, with the hiring of full-time firefighters.

The Board continues to review needs and plans changes to the organizational structure to ensure that staff can handle the increased demand.

The County continues with road projects to keep up with the growth in population. The County continues to review and, if necessary, alter its specifications for projects in order to continue meeting the needs that are constantly changing in our growing County. The County is focusing on increasing resurfacing projects in an effort to catch up on maintenance that were deferred in the previous recession and to keep up with growth.

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, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Board of Health
Assets				
Cash and Cash Equivalents	$ 32,024,421	$ 247,453	$32,271,874	$ 572,182
Investments	11,839,379	-	11,839,379	-
Receivables, Net of Allowance				
Taxes	14,336,218	-	14,336,218	-
Accounts	516,833	2,235,215	2,752,048	31,660
Internal Balances	88,245	(88,245)	-	-
Due from Other Governments	1,236,061	-	1,236,061	18,034
Inventories	65,658	610	66,268	-
Prepaid Items	669,343	44,239	713,582	-
Net OPEB Asset	-	-	-	78,807
Capital Assets				
Nondepreciable	3,573,704	2,876,303	6,450,007	-
Depreciable, Net	43,242,225	3,621,090	46,863,315	22,284
Total Assets	107,592,087	8,936,665	116,528,752	722,967
Deferred Outflows of Resources				
Pensions	975,762	199,855	1,175,617	151,206
OPEB	261,613	53,583	315,196	53,022
Total Deferred Outflows of Resources	1,237,375	253,438	1,490,813	204,228
Liabilities				
Accounts Payable	916,564	283,879	1,200,443	30,012
Accrued Interest	21,739	21,839	43,578	-
Accrued Salaries and Benefits	234,859	-	234,859	-
Due to Other Governments	237,964	-	237,964	-
Customer Deposits	-	640	640	-
Unearned Income	761	1,358,667	1,359,428	1,855

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

GREENE COUNTY, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022
(CONTINUED)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Board of Health
Liabilities				
Noncurrent Liabilities				
Due Within One Year				
Bonds Payable	$ 1,345,000	$ -	$ 1,345,000	$ -
Compensated Absences	273,287	30,317	303,604	8,223
Due in More than One Year				
Bonds Payable	5,520,000	-	5,520,000	-
Compensated Absences	91,095	-	91,095	37,041
Net Pension Liability	1,101,666	225,643	1,327,309	224,301
Total OPEB Liability	2,703,472	553,723	3,257,195	-
Net OPEB Liability	-	-	-	26,141
Total Liabilities	12,446,407	2,474,708	14,921,115	327,573
Deferred Inflows of Resources				
Deferred Revenue - Property Taxes	12,516,835	-	12,516,835	-
Pensions	970,709	198,820	1,169,529	207,307
OPEB	64,002	13,109	77,111	136,771
Total Deferred Inflows of Resources	13,551,546	211,929	13,763,475	344,078
Net Position				
Net Investment in Capital Assets	40,727,050	6,497,393	47,224,443	22,284
Restricted for				
Capital Outlay	8,886,819	-	8,886,819	-
Law Enforcement	1,211,565	-	1,211,565	-
Court Programs	126,249	-	126,249	-
Fire Services	620,219	-	620,219	-
Hospital	360,682	-	360,682	-
Culture and Recreation	524,118	-	524,118	-
Unrestricted	30,374,807	6,073	30,380,880	233,260
Total Net Position	$ 82,831,509	$ 6,503,466	$89,334,975	$ 255,544

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, 2022

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental Activities				
General Government	$ 13,221,643	$ 1,789,034	$ 422,287	$ 139,469
Public Safety	9,732,817	1,207,138	112,717	-
Public Works	5,043,544	-	4,282,446	17,628
Courts	1,543,045	737,012	-	-
Health and Welfare	790,775	411,990	189,540	-
Culture and Recreation	1,084,444	104,559	-	-
Economic Development	126,568	-	-	-
Interest on Long-Term Debt	66,661	-	-	-
Total Governmental Activities	31,609,497	4,249,733	5,006,990	157,097
Business-Type Activities				
Emergency Management Service	3,309,936	1,374,981	9,491	-
Sanitation	1,631,682	1,485,943	-	-
Airport Operations	470,289	184,704	32,000	-
Total Business-Type Activities	5,411,907	3,045,628	41,491	-
Total Primary Government	$ 37,021,404	$ 7,295,361	$ 5,048,481	$ 157,097
Component Unit				
Greene County Health Department	$ 599,234	$ 204,815	$ 483,324	$ -
Total Component Unit	$ 599,234	$ 204,815	$ 483,324	$ -
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, 2022
(CONTINUED)

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Board of Health
$ (10,870,853)	$ -	$ (10,870,853)	
(8,412,962)	-	(8,412,962)	
(743,470)	-	(743,470)	
(806,033)	-	(806,033)	
(189,245)	-	(189,245)	
(979,885)	-	(979,885)	
(126,568)	-	(126,568)	
(66,661)	-	(66,661)	
(22,195,677)	-	(22,195,677)	
-	(1,925,464)	(1,925,464)	
-	(145,739)	(145,739)	
-	(253,585)	(253,585)	
-	(2,324,788)	(2,324,788)	
(22,195,677)	(2,324,788)	(24,520,465)	
			$ 88,905
			88,905
14,968,151	-	14,968,151	-
13,026,751	-	13,026,751	-
2,160,571	-	2,160,571	-
1,751,264	-	1,751,264	-
2,153,348	-	2,153,348	-
191,666	3,751	195,417	1,079
700,696	23,441	724,137	-
34,952,447	27,192	34,979,639	1,079
(1,104,151)	1,104,151	-	-
33,848,296	1,131,343	34,979,639	1,079
11,652,619	(1,193,445)	10,459,174	89,984
71,178,890	7,696,911	78,875,801	165,560
$ 82,831,509	$ 6,503,466	$ 89,334,975	$ 255,544

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

GREENE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	Unincorporated Fund	Fire Tax District Fund	Special Purpose Local Option Sales Tax VII	Non-Major Governmental Funds	Total Governmental Funds
Assets						
Cash and Cash Equivalents	$ 14,840,841	$ 4,744,118	$ 869,347	$ 9,314,334	$ 2,255,781	$ 32,024,421
Investments	11,839,379	-	-	-	-	11,839,379
Receivables, Net of Allowance						
Taxes	10,857,243	1,019,965	1,543,087	-	915,923	14,336,218
Other Receivables	2,648	-	-	-	514,185	516,833
Due From Other Governments	488,627	-	-	624,963	122,471	1,236,061
Advance To Other Funds	162,500	-	-	-	-	162,500
Due From Other Funds	398,554	729,652	-	-	-	1,128,206
Prepaid Items	669,343	-	-	-	-	669,343
Inventory	62,072	3,586	-	-	-	65,658
Total Assets	$ 39,321,207	$ 6,497,321	$ 2,412,434	$ 9,939,297	$ 3,808,360	$ 61,978,619
Liabilities						
Accounts Payable	$ 684,093	$ 92,449	$ -	$ 17,221	$ 122,801	$ 916,564
Accrued Wages	174,533	40,889	-	-	19,437	234,859
Unearned Revenue	-	-	-	-	761	761
Due To Other Governments	-	-	-	237,964	-	237,964
Due To Other Funds	632,468	-	105,197	-	464,796	1,202,461
Total Liabilities	1,491,094	133,338	105,197	255,185	607,795	2,592,609

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

GREENE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022
(CONTINUED)

	General Fund	Unincorporated Fund	Fire District Tax Fund	Special Purpose Local Option Sales Tax VII	Non-Major Governmental Funds	Total Governmental Funds
Deferred Inflows of Resources						
Deferred Revenue - Property Taxes	11,745,551	-	-	-	771,284	12,516,835
Unavailable Revenue - Property Taxes	94,699	-	1,687,018	-	-	1,781,717
Unavailable Revenue - Other	2,000	-	-	-	361,761	363,761
Total Deferred Inflows of Resources	11,842,250	-	1,687,018	-	1,133,045	14,662,313
Fund Balances						
Nonspendable	731,415	3,586	-	-	-	735,001
Restricted	-	-	620,219	9,684,112	2,222,614	12,526,945
Committed	1,561,490	-	-	-	-	1,561,490
Assigned	6,686,111	6,360,397	-	-	145,042	13,191,550
Unassigned (Deficit)	17,008,847	-	-	-	(300,136)	16,708,711
Total Fund Balances	25,987,863	6,363,983	620,219	9,684,112	2,067,520	44,723,697
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 39,321,207	$ 6,497,321	$ 2,412,434	$ 9,939,297	$ 3,808,360	$ 61,978,619

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, 2022

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

Total Fund Balances - Governmental Funds	$	44,723,697
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the Assets		80,495,551
Accumulated Depreciation		(33,679,622)
Deferred Outflows of Resources		
Pensions		975,762
OPEB		261,613
Revenues		
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds		2,145,478
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		(6,865,000)
Accrued Interest on Bonds Payable		(21,739)
Compensated Absences		(364,382)
Net Pension Liability		(1,101,666)
OPEB Liability		(2,703,472)
Deferred Inflows of Resources		
Pensions		(970,709)
OPEB		(64,002)
Total Net Position of Governmental Activities	$	82,831,509

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, 2022

	General Fund	Unincorporated Fund	Fire Tax District Fund	Special Purpose Local Option Sales Tax VII	Non-Major Governmental Funds	Total Governmental Funds
Revenues						
Taxes						
Property Tax	$ 10,967,646	$ -	$ 1,544,258	$ -	$ 765,781	$ 13,277,685
Sales Tax	5,278,674	-	-	7,748,077	-	13,026,751
Other Taxes	2,443,207	1,461,180	-	-	2,160,796	6,065,183
License and Permits	-	1,052,828	-	-	-	1,052,828
Intergovernmental	636,563	-	-	-	4,509,896	5,146,459
Fines and Forfeitures	690,795	-	-	-	740,976	1,431,771
Charges for Services	827,764	-	-	-	937,370	1,765,134
Interest Earnings	165,163	22,067	-	17,576	4,488	209,294
Other Revenues	316,042	115,924	41,600	-	147,397	620,963
Total Revenues	21,325,854	2,651,999	1,585,858	7,765,653	9,266,704	42,596,068
Expenditures						
Current						
General Government	7,728,412	579,545	-	858,003	1,020,824	10,186,784
Public Safety	5,752,997	3,171,478	100,000	248,328	1,726,367	10,999,170
Public Works	2,686,242	-	-	1,193,003	823,137	4,702,382
Courts	1,543,045	-	-	-	-	1,543,045
Health and Welfare	494,762	-	-	-	214,441	709,203
Culture and Recreation	-	-	-	449,462	779,749	1,229,211
Economic Development	126,568	-	-	-	-	126,568

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, 2022
(CONTINUED)

	General Fund	Unincorporated Fund	Fire District Tax Fund	Special Purpose Local Option Sales Tax VII	Non-Major Governmental Funds	Total Governmental Funds
Intergovernmental	-	15,640	-	1,424,361	-	1,440,001
Debt Service						
Principal	-	-	-	1,335,000	-	1,335,000
Interest	-	-	-	70,889	-	70,889
Capital Outlay	-	-	-	-	111,144	111,144
Total Expenditures	18,332,026	3,766,663	100,000	5,579,046	4,675,662	32,453,397
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,993,828	(1,114,664)	1,485,858	2,186,607	4,591,042	10,142,671
Other Financing Sources (Uses)						
Insurance Recoveries	79,733	-	-	-	-	79,733
Transfers From Other Funds	2,481,250	3,200,121	-	3	1,019,004	6,700,378
Transfers To Other Funds	(1,000,824)	(876,310)	(992,704)	-	(4,934,691)	(7,804,529)
Total Other Financing Sources (Uses)	1,560,159	2,323,811	(992,704)	3	(3,915,687)	(1,024,418)
Net Change in Fund Balances	4,553,987	1,209,147	493,154	2,186,610	675,355	9,118,253
Fund Balance - Beginning of Year	21,433,876	5,154,836	127,065	7,497,502	1,392,165	35,605,444
Fund Balance - End of Year	$ 25,987,863	$ 6,363,983	$ 620,219	$ 9,684,112	$ 2,067,520	$ 44,723,697

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, 2022

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

Net Change in Fund Balances - Total Governmental Funds	$ 9,118,253
Capital Assets	
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	
Total Capital Outlays	4,804,436
Total Depreciation	(3,064,360)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.	(111,773)
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	(452,434)
Change in Deferred Outflows of Resources - OPEB	145,530
Long-Term Debt	
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	1,335,000
Compensated Absences	(33,539)
Net Pension Liability	628,312
Revenues	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,690,466
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	(28,198)
Change in Deferred Inflows of Resources - OPEB	15,348
Change in Net Position of Governmental Activities	$ 11,652,619

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, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Taxes				
General Property Tax	$ 11,034,675	$ 11,034,675	$ 10,967,646	$ (67,029)
Local Option Sales Tax	3,733,084	4,120,492	5,278,674	1,158,182
Other				
Motor Vehicle Tax	1,393,000	1,393,000	1,751,264	358,264
Intangible Tax	425,000	425,000	501,973	76,973
Mobile Home Tax	15,000	15,000	22,899	7,899
Timber Taxes	25,000	25,000	31,748	6,748
Penalties and Interest	105,000	105,000	135,323	30,323
Total Taxes	16,730,759	17,118,167	18,689,527	1,571,360
Intergovernmental Revenues				
Federal Grants				
U.S. Department of Transportation	295,963	295,963	80,385	(215,578)
U.S. Department of Agriculture	15,000	15,000	17,035	2,035
Federal Payments in Lieu of Tax	50,000	50,000	63,914	13,914
Senior Center	151,871	151,871	189,540	37,669
State Grants				
Department of Driver Services	10,000	10,000	13,906	3,906
Emergency Management Agency	7,701	7,701	7,701	-
Department of Transportation	-	-	1,219	1,219
Other				
Real Estate Transfer Tax	168,000	168,000	262,863	94,863
Total Intergovernmental Revenue	698,535	698,535	636,563	(61,972)
Fines and Forfeitures				
Superior Court Fines	254,000	254,000	336,291	82,291
Probate / Magistrate Court Fines	234,000	234,000	226,078	(7,922)
Juvenile Court Fines	1,000	1,000	1,756	756
Sheriff's Cost and Fees	120,000	120,000	126,670	6,670
Total Fines and Forfeitures	609,000	609,000	690,795	81,795

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, 2022
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Charges for Services				
Commissions on Tax Collections	$ 760,000	$ 760,000	$ 827,764	$ 67,764
Total Charges for Services	760,000	760,000	827,764	67,764
Miscellaneous				
Interest Earnings	50,000	50,000	165,163	115,163
Other Reimbursement	123,150	176,879	238,844	61,965
Miscellaneous	44,187	44,187	77,198	33,011
Total Miscellaneous	217,337	271,066	481,205	210,139
Total Revenues	19,015,631	19,456,768	21,325,854	1,869,086

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, 2022
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
General Government				
General Administration				
Personnel	$ 769,250	$ 769,250	$ 703,248	$ 66,002
Capital Outlay	-	7,528	7,528	-
Other	1,310,254	4,805,142	785,783	4,019,359
Total General Administration	2,079,504	5,581,920	1,496,559	4,085,361
Board of Commissioners				
Personnel	124,311	128,291	127,335	956
Other	10,300	10,300	8,336	1,964
Total Board of Commissioners	134,611	138,591	135,671	2,920
Tax Commissioner's Office				
Personnel	450,364	450,364	426,161	24,203
Other	142,300	142,300	106,200	36,100
Total Tax Commissioner's Office	592,664	592,664	532,361	60,303
Tax Assessors				
Personnel	422,154	412,659	320,437	92,222
Other	140,836	150,331	141,300	9,031
Total Tax Assessors	562,990	562,990	461,737	101,253
Special Projects				
Sites	150,000	2,139,519	2,125,279	14,240
Other Special Projects	164,400	1,304,150	1,184,941	119,209
Total Special Projects	314,400	3,443,669	3,310,220	133,449

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, 2022
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
General Government (Continued)				
Coroner				
Personnel	$ 8,293	$ 15,160	$ 15,159	$ 1
Other	9,075	9,075	5,009	4,066
Total Coroner	17,368	24,235	20,168	4,067
District Attorney				
Personnel	149,990	149,990	134,345	15,645
Other	33,281	33,281	32,821	460
Total District Attorney	183,271	183,271	167,166	16,105
Board of Elections & Registration				
Personnel	219,252	228,471	213,844	14,627
Other	71,382	85,782	77,908	7,874
Total Board of Elections & Registration	290,634	314,253	291,752	22,501
Public Buildings				
Personnel	457,447	457,447	427,786	29,661
Other	722,775	796,588	789,606	6,982
Total Public Buildings	1,180,222	1,254,035	1,217,392	36,643
Cooperative Extension Service				
Personnel	32,561	32,646	32,645	1
Other	9,600	9,600	8,867	733
Total Cooperative Extension Service	42,161	42,246	41,512	734
GIS Operations	51,600	54,700	53,874	826
Total General Government	5,449,425	12,192,574	7,728,412	4,464,162

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, 2022
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Courts				
Superior Court				
Personnel	$ 596,473	$ 605,417	$ 600,850	$ 4,567
Other	218,091	222,016	203,897	18,119
Total Superior Court	814,564	827,433	804,747	22,686
Probate / Magistrate Court				
Personnel	606,842	606,842	579,435	27,407
Other	55,730	55,730	43,957	11,773
Total Probate / Magistrate Court	662,572	662,572	623,392	39,180
Juvenile Court				
Other	55,298	55,298	50,564	4,734
Total Juvenile Court	55,298	55,298	50,564	4,734
Public Defender	64,342	64,342	64,342	-
Total Courts	1,596,776	1,609,645	1,543,045	66,600
Public Safety				
Sheriff's Office				
Personnel	4,470,196	4,517,562	4,226,142	291,420
Capital Outlay	150,000	197,800	190,617	7,183
Other	1,091,060	1,196,689	1,173,473	23,216
Total Sheriff's Office	5,711,256	5,912,051	5,590,232	321,819
Fire Department				
Georgia Forestry Department	18,000	18,000	17,790	210
Total Fire Department	18,000	18,000	17,790	210

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, 2022
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Greene EMA				
Personnel	$ 116,542	$ 116,542	$ 116,280	$ 262
Other	43,165	43,165	28,695	14,470
Total Greene EMA	159,707	159,707	144,975	14,732
Total Public Safety	5,888,963	6,089,758	5,752,997	336,761
Public Works				
Road Department				
Personnel	1,619,710	1,619,710	1,183,501	436,209
Capital Outlay	133,196	506,033	506,032	1
Other	732,900	977,900	975,380	2,520
Total Road Department	2,485,806	3,103,643	2,664,913	438,730
Landfill Testing				
Landfill Testing	30,000	30,000	21,329	8,671
Total Landfill Testing	30,000	30,000	21,329	8,671
Total Public Works	2,515,806	3,133,643	2,686,242	447,401
Health and Welfare				
DFCS	45,109	45,109	45,109	-
Senior Center	392,296	392,296	339,867	52,429
Mental Health	16,784	16,784	16,783	1
Greene County Health Department	93,000	93,003	93,003	-
Total Health and Welfare	547,189	547,192	494,762	52,430

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, 2022
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Economic Development				
Personnel	$ 81,079	$ 81,079	$ 73,693	$ 7,386
Other	9,109	9,109	6,251	2,858
Industrial Park	36,150	36,150	34,024	2,126
Development Authority	12,600	12,600	12,600	-
Total Economic Development	138,938	138,938	126,568	12,370
Total Expenditures	16,137,097	23,711,750	18,332,026	5,379,724
Excess Revenue Over (Under) Expenditures	2,878,534	(4,254,982)	2,993,828	7,248,810
Other Financing Sources (Uses)				
Transfer Out				
Transfer to Sanitation	(230,105)	(230,105)	(88,707)	141,398
Transfer to E911 Fund	(1,442,474)	(1,050,290)	(607,608)	442,682
Transfer to EMS Fund	(1,227,855)	(530,886)	(304,509)	226,377
Total Transfer Out	(2,900,434)	(1,811,281)	(1,000,824)	810,457
Transfer In				
Transfers from Unincorporated	-	886,035	876,310	(9,725)
Transfer from ARPA Fund	-	1,572,902	1,572,901	(1)
Transfer from Jail Fund	21,900	32,100	32,039	(61)
Total Transfer In	21,900	2,491,037	2,481,250	(9,787)
Insurance Recoveries	-	46,290	79,733	33,443
Total Other Financing Sources (Uses)	(2,878,534)	726,046	1,560,159	834,113
Net Change in Fund Balance	-	(3,528,936)	4,553,987	8,082,923
Fund Balance - Beginning of Year	21,433,876	21,433,876	21,433,876	-
Fund Balance - End of Year	$ 21,433,876	$ 17,904,940	$ 25,987,863	$ 8,082,923

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, 2022
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Taxes	$ 1,107,500	$ 1,120,592	$ 1,461,180	$ 340,588
License and Permits	603,140	610,075	1,052,828	442,753
Interest Earnings	5,000	5,000	22,067	17,067
Other Revenues	107,000	111,800	115,924	4,124
Total Revenues	1,822,640	1,847,467	2,651,999	804,532
Expenditures				
Current				
General Government	538,864	593,917	579,545	14,372
Public Safety	3,389,282	3,444,731	3,171,478	273,253
Intergovernmental	15,640	15,640	15,640	-
Total Expenditures	3,943,786	4,054,288	3,766,663	287,625
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,121,146)	(2,206,821)	(1,114,664)	1,092,157
Other Financing Sources (Uses)				
Transfers to Other Funds	-	(886,035)	(876,310)	9,725
Transfers from Other Funds	2,121,146	3,488,820	3,200,121	(288,699)
Total Other Financing Sources (Uses)	2,121,146	2,602,785	2,323,811	(278,974)
Net Changes in Fund Balance	-	395,964	1,209,147	813,183
Fund Balance - Beginning of Year	5,154,836	5,154,836	5,154,836	-
Fund Balance - End of Year	$ 5,154,836	$ 5,550,800	$ 6,363,983	$ 813,183

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

GREENE COUNTY, GEORGIA
FIRE TAX DISTRICT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Taxes	$ 1,364,946	$ 1,364,946	$ 1,544,258	$ 179,312
Other Income	16,200	16,200	41,600	25,400
Total Revenues	1,381,146	1,381,146	1,585,858	204,712
Expenditures				
Current				
Public Safety	100,000	100,000	100,000	-
Total Expenditures	100,000	100,000	100,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,281,146	1,281,146	1,485,858	204,712
Other Financing Sources (Uses)				
Transfers to Other Funds	(1,281,146)	(1,281,146)	(992,704)	288,442
Total Other Financing Sources (Uses)	(1,281,146)	(1,281,146)	(992,704)	288,442
Net Changes in Fund Balance	-	-	493,154	493,154
Fund Balance - Beginning of Year	127,065	127,065	127,065	-
Fund Balance - End of Year	$ 127,065	$ 127,065	$ 620,219	$ 493,154

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

GREENE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	Business-Type Activities Enterprise Funds			
	EMS	**Sanitation**	**Airport Operations**	**Total**
Assets				
Current Assets				
Cash and Cash Equivalents	$ 100,831	$ 104,107	$ 42,515	$ 247,453
Accounts Receivable, Net	848,263	1,381,271	5,681	2,235,215
Prepaids	28,142	-	16,097	44,239
Inventory	-	-	610	610
Due from Other Funds	-	132,468	96,734	229,202
Total Current Assets	977,236	1,617,846	161,637	2,756,719
Long-Term Assets				
Capital Assets				
Nondepreciable Assets	122,225	-	2,754,078	2,876,303
Depreciable Assets, Net	1,633,472	-	1,987,618	3,621,090
Total Capital Assets, Net	1,755,697	-	4,741,696	6,497,393
Total Noncurrent Assets	1,755,697	-	4,741,696	6,497,393
Total Assets	2,732,933	1,617,846	4,903,333	9,254,112
Deferred Outflows of Resources				
Pensions	199,855	-	-	199,855
OPEB	53,583	-	-	53,583
Total Deferred Outflows of Resources	253,438	-	-	253,438

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

GREENE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022
(CONTINUED)

	Business-Type Activities Enterprise Funds			
	EMS	Sanitation	Airport Operations	Total
Liabilities				
Current Liabilities				
Accounts Payable	$ 22,813	$ 259,367	$ 1,699	$ 283,879
Accrued Salaries and Benefits	21,839	-	-	21,839
Compensated Absences	30,317	-	-	30,317
Customer Deposits	-	-	640	640
Due to Other Funds	122,447	-	32,500	154,947
Unearned Revenue	-	1,358,667	-	1,358,667
Total Current Liabilities	197,416	1,618,034	34,839	1,850,289
Long-Term Liabilities				
Advance from Other Fund	-	-	162,500	162,500
Net Pension Liability	225,643	-	-	225,643
Total OPEB Liability	553,723	-	-	553,723
Total Long-Term Liabilities	779,366	-	162,500	941,866
Total Liabilities	976,782	1,618,034	197,339	2,792,155
Deferred Inflows of Resources				
Pensions	198,820	-	-	198,820
OPEB	13,109	-	-	13,109
Total Deferred Inflows of Resources	211,929	-	-	211,929
Net Position				
Investment in Capital Assets	1,755,697	-	4,741,696	6,497,393
Unrestricted (Deficit)	41,963	(188)	(35,702)	6,073
Total Net Position	$ 1,797,660	$ (188)	$ 4,705,994	$ 6,503,466

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, 2022

	Business-Type Activities Enterprise Funds			
	EMS	Sanitation	Airport Operations	Total
Operating Revenues				
Charges for Sales and Services	$ 1,374,981	$ 1,485,943	$ 184,704	$ 3,045,628
Miscellaneous	23,441	-	-	23,441
Total Operating Revenues	1,398,422	1,485,943	184,704	3,069,069
Operating Expenses				
Salaries and Benefits	2,278,927	-	-	2,278,927
Other Administrative	112,400	-	73,038	185,438
Contracted Services	570,343	1,631,682	-	2,202,025
Medical Supplies	52,021	-	-	52,021
Other Supplies and Small Equipment	39,553	-	4,360	43,913
Repairs and Maintenance	27,373	-	44,724	72,097
Fuel	46,827	-	-	46,827
Utilities	9,702	-	10,231	19,933
Depreciation	172,790	-	337,936	510,726
Total Operating Expenses	3,309,936	1,631,682	470,289	5,411,907
Operating Income (Loss)	(1,911,514)	(145,739)	(285,585)	(2,342,838)
Nonoperating Revenues (Expenses)				
Interest Income	2,845	559	347	3,751
Intergovernmental Revenue	9,491	-	32,000	41,491
Total Nonoperating Revenues (Expenses)	12,336	559	32,347	45,242
Income (Loss) Before Transfers	(1,899,178)	(145,180)	(253,238)	(2,297,596)
Transfers In	1,020,454	88,707	-	1,109,161
Transfers Out	-	-	(5,010)	(5,010)
Change in Net Position	(878,724)	(56,473)	(258,248)	(1,193,445)
Total Net Position - Beginning of Year	2,676,384	56,285	4,964,242	7,696,911
Total Net Position - End of Year	$ 1,797,660	$ (188)	$ 4,705,994	$ 6,503,466

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, 2022

	Business-Type Activities Enterprise Funds			
	EMS	**Sanitation**	**Airport Operations**	**Total**
Cash Flows from Operating Activities				
Cash Received from Customers	$ 1,591,205	$1,490,373	$ 82,899	$ 3,164,477
Cash Paid to Suppliers for Goods and Services	(738,491)	(1,505,669)	(165,225)	(2,409,385)
Cash Paid to Employees	(1,884,280)	-	-	(1,884,280)
Net Cash Flows Provided by (Used for) Operating Activities	(1,031,566)	(15,296)	(82,326)	(1,129,188)
Cash Flows from Noncapital Financing Activities				
Transfers from Other Funds	1,020,454	88,707	-	1,109,161
Transfers to Other Funds	-	-	(5,010)	(5,010)
Intergovernmental Revenue	9,491	-	-	9,491
Receipts from Nonoperating Activities	-	-	45,000	45,000
Net Cash Flows Provided by (Used for) Noncapital Financing Activities	1,029,945	88,707	39,990	1,158,642
Cash Flows from Capital and Related Financing Activities				
Purchases of Capital Assets	(14,670)	-	-	(14,670)
Net Cash Flows Provided by (Used for) Capital and Related Financing Activities	(14,670)	-	-	(14,670)
Cash Flows from Investing Activities				
Interest Income	2,845	559	347	3,751
Net Cash Flows Provided by (Used for) Investing Activities	2,845	559	347	3,751
Net Increase (Decrease) in Cash and Cash Equivalents	(13,446)	73,970	(41,989)	18,535
Cash and Cash Equivalents - Beginning of Year	114,277	30,137	84,504	228,918
Cash and Cash Equivalents - End of Year	$ 100,831	$ 104,107	$ 42,515	$ 247,453

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, 2022
(CONTINUED)

	Business-type Activities Enterprise Funds			
	EMS	Sanitation	Airport Operations	Total
Reconciliation of Net Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Net Operating Income (Loss)	$ (1,911,514)	$ (145,739)	$ (285,585)	$ (2,342,838)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by (Used by) Operating Activities				
Depreciation	172,790	-	337,936	510,726
Changes in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	192,783	(57,556)	(5,071)	130,156
(Increase) Decrease in Prepaids	(7,581)	-	-	(7,581)
(Increase) Decrease in Due from General Fund	-	-	(96,734)	(96,734)
(Increase) Decrease in Deferred Outflows - Pensions	92,667	-	-	92,667
(Increase) Decrease in Deferred Outflows - OPEB	(29,807)	-	-	(29,807)
Increase (Decrease) in Accounts Payable	9,556	126,013	(372)	135,197
Increase (Decrease) in Accrued Salaries and Benefits	(19,509)	-	-	(19,509)
Increase (Decrease) in Unearned Revenue	-	61,986	-	61,986
Increase (Decrease) in Compensated Absences	(13,935)	-	-	(13,935)
Increase (Decrease) in Net Pension Liability	(128,690)	-	-	(128,690)
Increase (Decrease) in OPEB liability	491,290	-	-	491,290
Increase (Decrease) in Deferred Inflows - Pensions	5,775	-	-	5,775
Increase (Decrease) in Deferred Inflows - OPEB	(3,144)	-	-	(3,144)
Increase (Decrease) in Advance From Other Funds	-	-	(32,500)	(32,500)
Increase (Decrease) in Due To Other Fund	117,753	-	-	117,753
Total Adjustments	879,948	130,443	203,259	1,213,650
Net Cash Provided by (Used for) Operating Activities Operating Activities	$ (1,031,566)	$ (15,296)	$ (82,326)	$ (1,129,188)

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, 2022

	Custodial Funds
Assets	
Cash and Cash Equivalents	$ 5,055,114
Taxes Receivable for Other Governments	404,115
Total Assets	$ 5,459,229
Liabilities	
Funds Due to Other Local Governments	$ 4,099,375
Funds Due to Others	449,462
Uncollected Taxes	404,115
Total Liabilities	4,952,952
Net Position	
Restricted for Individuals, Organizations, and Other Governments	506,277
Total Net Position	$ 506,277

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, 2022

	Custodial Funds
Additions	
Taxes Collected for Other Governments	$ 240,347,998
Fines Collected for Other Governments	1,607,041
Seizures	106,426
Funds Collected for Others	2,415,194
Total Additions	244,476,659
Deductions	
Taxes Distributed to Other Governments	240,347,998
Fines Distributed to Other Governments	1,699,307
Forfeitures	95,054
Funds Distributed to Others	2,291,214
Total Deductions	244,433,573
Changes in Net Position	43,086
Net Position - Beginning of Year	463,191
Net Position - End of Year	$ 506,277

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

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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, 2022. 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 taxes, 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.

Fire Tax District Fund -The Fire Tax District is used to account for the tax collections received from the special tax district established to provide fire services to Greene County residents.

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 projects 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 report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

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.

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 assets lives 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 financial position will sometimes 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 or periods and so will not be recognized as an outflow of resources (expense / expenditures) until then. The County has one item that qualifies for reporting in this category. The deferred outflow of resources related to the pension plans. This amount is deferred and will be recognized as a reduction of the net pension liability in future years.

(1) Summary of Significant Accounting Policies (Continued)

Deferred Outflows / Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report 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. The government has two types of deferred inflows of resources. One type is only reported at the government-wide level for deferred inflows of resources for the net difference between projected and actual earnings on pension plan investments. The second type, which is reported at the government-wide level and the governmental fund level, is for deferred / unavailable receivables. The 2022 property tax digest is reported as deferred revenue at the government-wide level since this digest was approved to finance the 2023 budget. The governmental funds report unavailable revenues from property taxes and logging deposits. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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, 2022:

	General Fund	Unincorporated Fund	Fire Tax District Fund	SPLOST VII	Nonmajor Governmental	Total
Nonspendable						
Inventory	$ 62,072	$ 3,586	$ -	$ -	$ -	$ 65,658
Prepaids	669,343	-	-	-	-	669,343
Restricted						
Capital Outlay	-	-	-	9,684,112	-	9,684,112
Law Library	-	-	-	-	22,670	22,670
Law Enforcement	-	-	-	-	1,211,565	1,211,565
Drug Awareness	-	-	-	-	103,433	103,433
Victims Assistance	-	-	-	-	146	146
Tax Districts	-	-	620,219	-	523,636	1,143,855
Hospital Fees	-	-	-	-	443,419	443,419
Committed						
Economic Development	1,561,490	-	-	-	-	1,561,490
Assigned						
Capital Outlay	6,686,111	-	-	-	-	6,686,111
Unincorporated Services	-	6,360,397	-	-	-	6,360,397
Unassigned (Deficit)	17,008,847	-	-	-	(237,349)	16,771,498
Total Fund Balances	$ 25,987,863	$ 6,363,983	$ 620,219	$ 9,684,112	$ 2,067,520	$ 44,723,697

Fund Balance Deficit

At September 30, 2022 the Capital Grants Fund, and the Airport Improvements Fund had deficits of $180,661, and $56,688. 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's 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 preview 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, 2022, the County's total contribution was $209,662 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, 2021 - October 1, 2022, the County's total contribution was $380,408. 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, 2022 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, 2022, 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

	Credit Rating	Investment Value	Weighted Average Maturity
Office of the State Treasurer	AAAf/S1+	$ 11,839,379	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 counter-party 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, 2022.

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, 2022, 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, 2022, 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% 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. The 2021 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 2022 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 2023 budget.

(5) Hotel / Motel Excise Tax

A summary of the hotel/motel excise tax expenditures and receipts for the fiscal year ended September 30, 2022, is as follows:

Expenditures by Purpose	Amount	Percentages
Promote Tourism	$ 864,228	40%
General Fund	1,296,343	60%
Total	$ 2,160,571	100%

(6) Receivables

Receivables at September 30, 2022, consist of the following:

	General Fund	Unincorporated Fund	Fire Tax District Fund	Nonmajor Funds	EMS	Sanitation	Airport Operations	Total
Taxes	$ 10,880,941	$ 1,019,965	$ 1,547,533	$ 712,079	$ -	$ -	$ -	$ 14,160,518
Accounts	-	-	-	746,235	2,112,157	1,406,419	5,681	4,270,492
Other	2,648	-	-	-	-	-	-	2,648
Gross Receivables	10,883,589	1,019,965	1,547,533	1,458,314	2,112,157	1,406,419	5,681	18,433,658
Allowance for Uncollectible	(23,698)	-	(4,446)	(28,206)	(1,263,894)	(25,148)	-	(1,345,392)
Net Total Receivables	$ 10,859,891	$ 1,019,965	$ 1,543,087	$ 1,430,108	$ 848,263	$ 1,381,271	$ 5,681	$ 17,088,266

(7) Due From Other Governments

Amounts due from other governments at September 30, 2022, are as follows:

Fund	Federal	State	Other	Total
General	$ 49,431	$ 426,778	$ 12,418	$ 488,627
Special Revenue	3,925	-	2,836	6,761
Capital Projects	115,710	624,963	-	740,673
Total	$ 169,066	$1,051,741	$ 15,254	$1,236,061

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, 2022, is as follows:

Due To / From Other Funds		
Receivable Fund	Payable Fund	Amount
General Fund	Airport Operations Fund	$ 32,500
	EMS Fund	122,447
	Nonmajor Governmental Fund	243,607
Unincorporated Fund	General Fund	500,000
	Fire Tax District Fund	105,197
	Nonmajor Governmental Fund	124,455
Sanitation Fund	General Fund	132,468
Airport Operations Fund	Nonmajor Governmental Fund	96,734
Total		$ 1,357,408

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	$ 162,500
Total		$ 162,500

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	SPLOST VII Fund	EMS	Sanitation	Nonmajor Governmental	Total
Transfer Out							
General Fund	$ -	$ -	$ -	$ 304,509	$ 88,707	$ 607,608	$ 1,000,824
Unincorporated Fund	876,310	-	-	-	-	-	876,310
Fire Tax District Fund	-	992,704	-	-	-	-	992,704
Airport Operations Fund	-	-	-	-	-	5,010	5,010
Nonmajor Funds	1,604,940	2,207,417	3	715,945	-	406,386	4,934,691
Total	$ 2,481,250	$ 3,200,121	$ 3	$ 1,020,454	$ 88,707	$ 1,019,004	$ 7,809,539

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, 2022 include the following:

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	Beginning Balance	Increase	Decrease	Transfers / Reclassifications	Ending Balance
Capital Assets Not Being Depreciated					
Land	$ 1,832,781	$ -	$ -	$ -	$ 1,832,781
Construction in Progress	1,165,177	2,460,716	-	(1,884,969)	1,740,924
Total Capital Assets Not Being Depreciated	2,997,958	2,460,716	-	(1,884,969)	3,573,705
Capital Assets Being Depreciated					
Buildings	20,880,114	172,284	-	916,856	21,969,254
Furniture, Fixtures, and Equipment	12,349,778	1,779,905	(524,575)	254,052	13,859,160
Vehicles	6,893,540	391,530	(391,140)	-	6,893,930
Infrastructure	33,485,441	-	-	714,061	34,199,502
Total Capital Assets Being Depreciated	73,608,873	2,343,719	(915,715)	1,884,969	76,921,846
Accumulated Depreciation					
Buildings	(9,500,311)	(663,436)	-	-	(10,163,747)
Furniture, Fixtures, and Equipment	(10,710,989)	(700,242)	524,575	-	(10,886,656)
Vehicles	(3,411,141)	(629,840)	279,368	-	(3,761,613)
Infrastructure	(7,796,764)	(1,070,842)	-	-	(8,867,606)
Total Accumulated Depreciation	(31,419,205)	(3,064,360)	803,943	-	(33,679,622)
Total Capital Assets Being Depreciated, Net	42,189,668	(720,641)	(111,772)	1,884,969	43,242,224
Governmental Activities Capital Assets, Net	$ 45,187,626	$ 1,740,075	$ (111,772)	$ -	46,815,929
				Less Related Long-Term Debt Outstanding	(6,865,000)
				Unspent Bond Proceeds	797,293
				Other (Non-Debt) Capital Related Liabilities	(21,172)
				Net Investment in Capital Assets	$ 40,727,050

(9) Capital Assets (Continued)

Business-type activities for the year ended September 30, 2022 include the following:

	Beginning Balance	Increase	Decrease	Transfers / Reclassifications	Ending Balance
Capital Assets Not Being Depreciated					
Land	$2,765,968	$ -	$ -	$ -	$2,765,968
Construction in Progress	110,335	-	-	-	110,335
Total Capital Assets Not Being Depreciated	2,876,303	-	-	-	2,876,303
Capital Assets Being Depreciated					
Buildings	2,534,396	-	-	-	2,534,396
Furniture, Fixtures, and Equipment	518,786	14,670	-	-	533,456
Vehicles	889,634	-	-	-	889,634
Infrastructure	2,191,841	-	-	-	2,191,841
Total Capital Assets Being Depreciated	6,134,657	14,670	-	-	6,149,327
Accumulated Depreciation					
Buildings	(305,887)	(76,765)	-	-	(382,652)
Furniture, Fixtures, and Equipment	(342,018)	(68,484)	-	-	(410,502)
Vehicles	(601,619)	(72,004)	-	-	(673,623)
Infrastructure	(767,987)	(293,473)	-	-	(1,061,460)
Total Accumulated Depreciation	(2,017,511)	(510,726)	-	-	(2,528,237)
Total Capital Assets Being Depreciated, Net	4,117,146	(496,056)	-	-	3,621,090
Business-Type Activities					
Capital Assets, Net	$6,993,449	$ (496,056)	$ -	$ -	$6,497,393

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

Governmental Activities	
General Government	$ 304,905
Public Safety	1,097,195
Public Works	1,483,537
Health and Welfare	81,572
Culture and Recreation	97,151
Total Depreciation Expense - Governmental Activities	$ 3,064,360
Business-Type Activities	
EMS	$ 172,790
Airport Operations	337,936
Total Depreciation Expense - Business-Type Activities	$ 510,726

(9) Capital Assets (Continued)

Activity for the Board of Health for the year ended June 30, 2022, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Being Depreciated				
Furniture, Fixtures, and Equipment	$ 62,548	$ -	$ -	$ 62,548
Total Capital Assets Being Depreciated	62,548	-	-	62,548
Accumulated Depreciation				
Furniture, Fixtures and Equipment	(37,520)	(2,744)	-	(40,264)
Total Accumulated Depreciation	(37,520)	(2,744)	-	(40,264)
Total Capital Assets Being Depreciated, Net	25,028	(2,744)	-	22,284
Board of Health Capital Assets, Net	$ 25,028	$(2,744)	$ -	$ 22,284

Depreciation expense of $2,744 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, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2020 Bonds	$ 8,200,000	$ -	$ (1,335,000)	$ 6,865,000	$ 1,345,000
Total OPEB Liability	304,822	2,398,650	-	2,703,472	-
Net Pension Liability	1,729,978	-	(628,312)	1,101,666	-
Compensated Absences	330,843	33,539	-	364,382	273,287
Governmental activity					
Long-Term Liabilities	$ 10,565,643	$ 2,432,189	$ (1,963,312)	$ 11,034,520	$ 1,618,287
Business-Type Activities					
Total OPEB Liability	$ 62,433	$ 491,290	$ -	$ 553,723	$ -
Net Pension Liability	354,333	-	(128,690)	225,643	-
Compensated Absences	44,252	-	(13,935)	30,317	30,317
Business-Type Activity					
Long-Term Liabilities	$ 461,018	$ 491,290	$ (142,625)	$ 809,683	$ 30,317

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 2022 was $70,889. Annual debt service requirements to maturity for this bond issue are as follows:

	Governmental Activities	
Year Ending	Principal	Interest
2023	$ 1,345,000	$ 58,829
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	$ 6,865,000	$ 164,327

(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

All-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% 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, 2021, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees and Beneficiaries Currently Receiving Benefits	46
Terminated Employees Entitled to Benefits but not et Receiving Them	84
Current Active Employees	115
Total	245

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 10.9% 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, 2022, the County reported a net pension liability. The net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of January 1, 2021. An expected total pension liability as of September 30, 2022 was determined using standard roll-forward techniques.

For the year ended September 30, 2022, the County recognized pension expense relative to ACCG in the amount of $505,988. At September 30, 2022, the County reported deferred outflows of resources related to the Pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience in the Measurement of the Total Pension Assets	$ -	$ 1,169,529
Differences Between Expected and Actual Experience in the Measurement of the Total Pension Liability	267,862	-
Changes of Assumptions or Other Inputs	223,839	-
Employer Contributions Subsequent to the Measurement Date	683,916	-
	$ 1,175,617	$ 1,169,529

County contributions subsequent to the measurement date of December 31, 2021 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended September 30, 2022.

(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	$ 17,279
2024	(325,475)
2025	(213,282)
2026	(156,350)

Actuarial Assumptions - The total pension liability as of September 30, 2022 was determined by an actuarial valuation as of January 1, 2021 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, 2022, are as follows:

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance - September 30, 2020	$ 11,457,415	$ 9,373,104	$ 2,084,311
Service cost	298,281	-	298,281
Interest	792,938	-	792,938
Liability Experience (Gain) Loss	221,540	-	221,540
Assumption Changes	19,649	-	19,649
Employer Contributions	-	675,910	(675,910)
Net Investment Income	-	1,504,666	(1,504,666)
Benefit Payments	(259,448)	(259,448)	-
Administrative Expense	-	(45,850)	45,850
Other changes	-	(45,316)	45,316
Net changes	1,072,960	1,829,962	(757,002)
Balance - September 30, 2021	$ 12,530,375	$ 11,203,066	$ 1,327,309

(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 $1,101,666, and in the EMS Fund in the amount of $225,643.

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:	0.90%
Assumed Annual Investment Return:	7.00%

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	$ 3,098,937	$ 1,327,309	$ (145,282)

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.accgretirement.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, 2022 were $95,717 ($95,717 employer and $-0- employee). The County has delegated certain administrative responsibilities to ACCG, or its designee. Plan provisions are established and may be amended by the Board of Commissioners.

(11) Retirement Benefits (Continued)

Other Retirement Plans (Continued)

Deferred Compensation Plan

The County offers employees the Greene County Deferred Compensations 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 $2,696,111 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% 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, 2020, the following employees were covered by the benefit terms:

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

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 and there is not a trust for accumulating plan assets. As of September 30, 2022, there are no retirees utilizing this plan. 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, 2022, the County reported a total OPEB liability. The total OPEB liability was measured as of September 30, 2021 and was based on an actuarial valuation as of October 1, 2020. An expected total OPEB liability as of September 30, 2022 was determined using standard roll-forward techniques. For the year ended September 30, 2022, the County recognized OPEB expense in the amount of $2,696,111. The County did not make any contributions subsequent to the measurement date of September 30, 2021.

At September 30, 2022, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	$ 72,061	$ (75,775)
Changes of Assumptions or Other Inputs	243,135	(1,336)
	$ 315,196	$ (77,111)

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:

Year	Amount
2023	$ 41,980
2024	41,980
2025	41,980
2026	34,619
2027	27,885
2028 and Thereafter	49,641

Actuarial Assumptions - The County's total OPEB liability was measured as of September 30, 2021 and was determined by an actuarial valuation as of October 1, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry Age Normal
Discount Rate	4.77%
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2021 (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
Balances, October 1, 2021	$ 367,255
Changes	
Service Cost	44,832
Interest	13,708
Difference between Expected and Actual Experience	66,848
Plan Changes	2,595,591
Changes of Assumptions	168,961
Net Changes	2,889,940
Balances, September 30, 2022	$ 3,257,195

Discount Rate - The discount rate used to measure the total OPEB liability was 4.77 percent. Because the plan is unfunded, the plan's projected benefits are discounted back using rates equivalent to Aa 20-year municipal bonds. The GO Bond Buyer Index was used to approximate those yields as of September 30, 2021.

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 4.77 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 (3.77%) or 1-percentage-point higher (5.77%) than the current rate:

	1% Decrease 3.77%	Current Discount Rate 4.77%	1% Increase 5.77%
Sensitivity of the Total OPEB Liability to Changes in the Discount Rate	$ 3,655,778	$ 3,257,195	$ 2,908,347

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	$ 2,815,560	$ 3,257,195	$ 3,794,680

(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. 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, 2022, 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, 2022. 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 21 – September 21	(23,251)
Add: July 22 p September 22	23,251
Per Primary Government	
Transfer to Component Unit	$ 93,003

(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, 2022.

Purpose	Agreement Date	2022 Percentage Abated	Gross Dollar Amount Abated
Tru by Hilton Project	March 12, 2019	92.51%	$ 86,919

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.

REQUIRED SUPPLEMENTARY INFORMATION

GREENE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

	2022	2021	2020
Total Pension Liability			
Service Cost	$ 298,281	$ 269,575	$ 254,877
Interest on Total Pension Liability	792,938	730,667	650,602
Difference Between Expected and Actual Experience	221,540	118,365	48,943
Changes of Assumptions	19,649	16,016	409,525
Plan Changes	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(259,448)	(230,625)	(209,669)
Net Change in Total Pension Liability	1,072,960	903,998	1,154,278
Total Pension Liability - Beginning of Year	11,457,415	10,553,417	9,399,139
Total Pension Liability - End of Year	$ 12,530,375	$ 11,457,415	$ 10,553,417
Plan Fiduciary Net Position			
Contributions - Employer	$ 675,910	$ 626,218	$ 579,308
Net Investment Income	1,504,666	1,188,401	1,359,072
Benefit Payments, Including Refunds of Member Contributions	(259,448)	(230,625)	(209,669)
Administrative Expenses	(45,850)	(41,734)	(40,864)
Other Expenses	(45,316)	(51,755)	(45,331)
Net Change in Plan Fiduciary Net Position	1,829,962	1,490,505	1,642,516
Plan Fiduciary Net Position - Beginning of Year	9,373,104	7,882,599	6,240,083
Plan Fiduciary Net Position - End of Year	$ 11,203,066	$ 9,373,104	$ 7,882,599
Net Pension Liability (Asset) - End of Year	$ 1,327,309	$ 2,084,311	$ 2,670,818
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.41%	81.81%	74.69%
Covered Payroll	5,926,903	5,261,531	5,236,316
Net Pension Liability as a Percentage of Covered Payroll	22.39%	39.61%	51.01%

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.

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

2019	2018	2017	2016	2015
$ 228,878	$ 188,969	$ 183,549	$ 184,382	$ 188,026
547,208	528,235	470,687	417,594	385,268
224,201	(299,408)	260,685	27,447	-
594,081	15,380	252,563	215,175	-
347,380	-	-	-	-
(180,589)	(162,416)	(152,165)	(121,234)	(81,664)
1,761,159	270,760	1,015,319	723,364	491,630
7,637,980	7,367,220	6,351,901	5,628,537	5,136,907
$ 9,399,139	$ 7,637,980	$ 7,367,220	$ 6,351,901	$ 5,628,537
$ 487,032	$ 442,205	$ 459,030	$ 417,444	$ 424,051
(305,703)	879,654	341,710	33,726	293,026
(180,589)	(162,416)	(152,165)	(121,234)	(78,712)
(29,044)	(24,594)	(29,103)	(25,957)	(25,486)
(53,789)	(52,126)	(62,265)	(51,226)	(48,374)
(82,093)	1,082,723	557,207	252,753	564,505
6,322,176	5,239,453	4,682,246	4,429,493	3,864,988
$ 6,240,083	$ 6,322,176	$ 5,239,453	$ 4,682,246	$ 4,429,493
$ 3,159,056	$ 1,315,804	$ 2,127,767	$ 1,669,655	$ 1,199,044
66.39%	82.77%	71.12%	73.71%	78.70%
5,059,157	4,509,039	4,724,863	4,734,024	4,774,732
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, 2022

SCHEDULE OF COUNTY CONTRIBUTIONS

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contributions	$ 683,916	$ 675,910	$ 626,218	$ 579,308	$ 487,032	$ 442,205	$ 459,030	$ 417,444
Contributions in Relation to the Actuarially Determined Contributions	683,916	675,910	626,218	579,308	487,032	442,205	459,030	417,444
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's Covered Payroll	$ 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	10.90%	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, 2022

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

	2022	2021	2020	2019	2018
Total OPEB liability					
Service Cost	$ 44,832	$ 44,832	$ 44,832	$ 18,419	$ 15,903
Interest on Total OPEB Liability	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	168,961	(2,296)	(2,296)	199,237	(70,639)
Net Change in Total OPEB Liability	2,889,940	(74,047)	(74,047)	257,540	(44,896)
Total OPEB Liability - Beginning of Year	367,255	441,302	515,349	257,809	302,705
Total OPEB Liability - End of Year	$ 3,257,195	$ 367,255	$ 441,302	$ 515,349	$ 257,809
Covered-Employee Payroll	8,636,172	7,674,903	6,884,179	5,942,584	6,157,622
Total OPEB Liability as a Percentage of Covered-Employee Payroll	37.72%	4.79%	6.41%	8.67%	4.19%

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 INFORMATON
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

(1) Pension Plan

Changes of Assumptions

The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amount Weighted mortality table is projected to 2021 instead of 2020 with Scale AA.

Valuation Date	The actuarially determined contribution rate was determined as of January 1, 2021, 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, 2022.

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 2020 (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 2.21 percent to 4.77 percent.
- Mortality tables changed from RP-2000 projected with Scale AA to Pub-2010 GE (50%) & PS (50%) Amount-Weighted with Scale AA to 2021 (Pre-Retirement: Employee, Post-Retirement: Retire).
- The Healthcare cost trend assumption was updated to 7.50 percent for 2022 decreasing by 0.25 percent per year until it reaches 4.50 percent.
- The Plan was amended to cover a portion of the cost of pre-medicare age coverage for employees with 25 years of service. The County will pay the same portion for these retires as it does for active employees.

Valuation Date - The actuarially determined contribution rate was determined as of October 1, 2021. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending September 30, 2022.

(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 4.77 percent. Because the plan is unfunded, the plan's projected benefits are discounted back using rates equivalent to AA 20-year municipal bonds. The GO Bond Buyer Index was used to approximate those yields as of September 30, 2022.
Mortality	Pub-2010 General Employees (50%) & Public Safety Employees (50%) Amt-Weighted with Scale AA to 2021 (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.
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, 2022.

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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.

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.

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 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 PROJECTS FUNDS

Capital projects 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.

SPLOST VI Fund - This fund is used to account for the proceeds and various projects associated with the SPLOST VI.

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, 2022

	Special Revenue Funds						
	Law Library	E-911	State Seizure	Federal Seizure	Drug Abuse Treatment	Victims Assistance	Jail Fund
Assets							
Cash and Cash Equivalents	$ 22,683	$ 252,819	$ 476,630	$ 425,938	$ 103,433	$ 1,266	$ 2,217
Receivables, Net of Allowance							
Taxes	-	-	-	-	-	-	-
Accounts	-	69,687	-	-	-	-	-
Due From Other Governments	394	417	-	-	-	364	1,661
Total Assets	$ 23,077	$ 322,923	$ 476,630	$ 425,938	$ 103,433	$ 1,630	$ 3,878
Liabilities							
Accounts Payable	$ 407	$ 787	$ -	$ -	$ -	$ 1,484	$ -
Accrued Wages	-	13,139	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	3,878
Total Liabilities	407	13,926	-	-	-	1,484	3,878
Deferred Inflows of Resources							
Deferred Revenue - Property Taxes	-	-	-	-	-	-	-
Unavailable Revenue - Other	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
Fund Balances							
Restricted	22,670	308,997	476,630	425,938	103,433	146	-
Unassigned (Deficit)	-	-	-	-	-	-	-
Total Fund Balances	22,670	308,997	476,630	425,938	103,433	146	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 23,077	$ 322,923	$ 476,630	$ 425,938	$ 103,433	$ 1,630	$ 3,878

GREENE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022
(CONTINUED)

Special Revenue Funds					Capital Project Funds				Total
Hotel Motel Tax	American Rescue Plan Fund	Library Tax District	Recreation Tax District	Hospital Fee District	LMIG Fund	Capital Grants Fund	SPLOST VI Fund	Airport Improvements Fund	Nonmajor Governmental Funds
$ 1,022	$ 761	$ 74,055	$ 534,275	$ 360,682	$ -	$ -	$ -	$ -	$ 2,255,781
206,923	-	209,994	499,006	-	-	-	-	-	915,923
-	-	-	-	444,498	-	-	-	-	514,185
-	3,925	-	-	-	-	62,787	-	52,923	122,471
$ 207,945	$ 4,686	$ 284,049	$ 1,033,281	$ 805,180	$ -	$ 62,787	$ -	$ 52,923	$ 3,808,360
$ 82,970	$ -	$ -	$ 16,112	$ -	$ -	$ 8,164	$ -	$ 12,877	$ 122,801
-	-	-	6,298	-	-	-	-	-	19,437
-	761	-	-	-	-	-	-	-	761
124,975	3,925	-	-	-	-	235,284	-	96,734	464,796
207,945	4,686	-	22,410	-	-	243,448	-	109,611	607,795
-	-	228,467	542,817	-	-	-	-	-	771,284
-	-	-	-	361,761	-	-	-	-	361,761
-	-	228,467	542,817	361,761	-	-	-	-	1,133,045
-	-	55,582	468,054	443,419	-	-	-	-	2,304,869
-	-	-	-	-	-	(180,661)	-	(56,688)	(237,349)
-	-	55,582	468,054	443,419	-	(180,661)	-	(56,688)	2,067,520
$ 207,945	$ 4,686	$ 284,049	$ 1,033,281	$ 805,180	$ -	$ 62,787	$ -	$ 52,923	$ 3,808,360

GREENE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds						
	Law Library	E-911	State Seizure	Federal Seizure	Drug Abuse Treatment	Victims Assistance	Jail Fund
Revenues							
Taxes	$ -	$ 225	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	105,016	-	-	-	-	-
Charges for Services	-	420,821	-	-	-	-	-
Fines	12,818	-	220,259	439,388	22,158	14,447	31,906
Interest Earnings	18	2,670	223	118	479	4	33
Other Revenues	-	-	34,452	-		-	100
Total Revenues	12,836	528,732	254,934	439,506	22,637	14,451	32,039
Expenditures							
Current							
General Government	-	-	-	-	-	-	-
Public Safety	8,825	1,505,407	157,197	14,154	40,784	-	-
Public Works	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	14,441	-
Culture and Recreation	-	-	-	-	-	-	-
Capital Outlay	-	-	42,635	-	-	-	-
Total Expenditures	8,825	1,505,407	199,832	14,154	40,784	14,441	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,011	(976,675)	55,102	425,352	(18,147)	10	32,039
Other Financing Sources (Uses)							
Transfers from Other Funds	-	1,013,994	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	(32,039)
Total Other Financing Sources (Uses)	-	1,013,994	-	-	-	-	(32,039)
Net Change in Fund Balances	4,011	37,319	55,102	425,352	(18,147)	10	-
Fund Balance - Beginning of Year	18,659	271,678	421,528	586	121,580	136	-
Fund Balance - End of Year	$ 22,670	$ 308,997	$ 476,630	$ 425,938	$ 103,433	$ 146	$ -

GREENE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(CONTINUED)

Special Revenue Funds					Capital Project Funds				Total
Hotel / Motel Tax	American Rescue Plan Fund	Library Tax District	Recreation Tax District	Hospital Fee District	LMIG Fund	Capital Grants Fund	SPLOST VI Fund	Airport Improvements Fund	Nonmajor Governmental Funds
$ 2,160,571	$ -	$ 230,546	$ 535,235	$ -	$ -	$ -	$ -	$ -	$ 2,926,577
-	3,673,759	-	-	-	528,865	62,787	-	139,469	4,509,896
-	-	-	104,559	411,990	-	-	-	-	937,370
-	-	-	-	-	-	-	-	-	740,976
-	891	-	-	-	-	-	52	-	4,488
-	-	-	30,108	82,737	-	-	-	-	147,397
2,160,571	3,674,650	230,546	669,902	494,727	528,865	62,787	52	139,469	9,266,704
864,228	-	-	-	-	-	-	-	156,596	1,020,824
-	-	-	-	-	-	-	-	-	1,726,367
-	68,344	-	-	-	528,865	225,928	-	-	823,137
-	-	-	-	200,000	-	-	-	-	214,441
-	-	228,675	551,074	-	-	-	-	-	779,749
-	-	-	-	-	-	-	68,509	-	111,144
864,228	68,344	228,675	551,074	200,000	528,865	225,928	68,509	156,596	4,675,662
1,296,343	3,606,306	1,871	118,828	294,727	-	(163,141)	(68,457)	(17,127)	4,591,042
-	-	-	-	-	-	-	-	5,010	1,019,004
(1,296,343)	(3,606,306)	-	-	-	-	-	(3)	-	(4,934,691)
(1,296,343)	(3,606,306)	-	-	-	-	-	(3)	5,010	(3,915,687)
-	-	1,871	118,828	294,727	-	(163,141)	(68,460)	(12,117)	675,355
-	-	53,711	349,226	148,692	-	(17,520)	68,460	(44,571)	1,392,165
$ -	$ -	$ 55,582	$ 468,054	$ 443,419	$ -	$ (180,661)	$ -	$ (56,688)	$ 2,067,520

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	$ 20,000	$ 12,818	$ (7,182)
Interest Income	-	18	18
Total Revenues	20,000	12,836	(7,164)
Expenditures			
Current			
Public Safety	20,000	8,825	11,175
Total Expenditures	20,000	8,825	11,175
Net Changes in Fund Balance	-	4,011	4,011
Fund Balance - Beginning of Year	18,659	18,659	-
Fund Balance - End of Year	$ 18,659	$ 22,670	$ 4,011

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Taxes	$ 100	$ 225	$ 125
Intergovernmental Revenue	100,000	105,016	5,016
Charges for Services	396,200	420,821	24,621
Interest Income	200	2,670	2,470
Total Revenues	496,500	528,732	32,232
Expenditures			
Current			
Public Safety	1,952,969	1,505,407	447,562
Total Expenditures	1,952,969	1,505,407	447,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,456,469)	(976,675)	479,794
Other Financing Sources (Uses)			
Transfers from Other Funds	1,050,290	1,013,994	(36,296)
Total Other Financing Sources (Uses)	1,050,290	1,013,994	(36,296)
Net Changes in Fund Balance	(406,179)	37,319	443,498
Fund Balance - Beginning of Year	271,678	271,678	-
Fund Balance - End of Year	$ (134,501)	$ 308,997	$ 443,498

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	$ 400,000	$ 220,259	$ (179,741)
Interest Income	-	223	223
Other Revenue	-	34,452	34,452
Total Revenues	400,000	254,934	(145,066)
Expenditures			
Current			
Public Safety	357,365	157,197	200,168
Capital Outlay	42,635	42,635	-
Total Expenditures	400,000	199,832	200,168
Net Changes in Fund Balance	-	55,102	55,102
Fund Balance - Beginning of Year	421,528	421,528	-
Fund Balance - End of Year	$ 421,528	$ 476,630	$ 55,102

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	$ 200,000	$ 439,388	$ 239,388
Interest Income	-	118	118
Total Revenues	200,000	439,506	239,506
Expenditures			
Current			
Public Safety	200,000	14,154	185,846
Total Expenditures	200,000	14,154	185,846
Net Changes in Fund Balance	-	425,352	425,352
Fund Balance - Beginning of Year	586	586	-
Fund Balance - End of Year	$ 586	$ 425,938	$ 425,352

GREENE COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	$ 12,000	$ 22,158	$ 10,158
Interest Income	100	479	379
Total Revenues	12,100	22,637	10,537
Expenditures			
Current			
Public Safety	-	40,784	(40,784)
Total Expenditures	-	40,784	(40,784)
Net Changes in Fund Balance	12,100	(18,147)	(30,247)
Fund Balance - Beginning of Year	121,580	121,580	-
Fund Balance - End of Year	$ 133,680	$ 103,433	$ (30,247)

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	$ 14,500	$ 14,447	$ (53)
Interest Income	-	4	4
Total Revenues	14,500	14,451	(49)
Expenditures			
Current			
Health and Welfare	14,500	14,441	59
Total Expenditures	14,500	14,441	59
Net Changes in Fund Balance	-	10	10
Fund Balance - Beginning of Year	136	136	-
Fund Balance - End of Year	$ 136	$ 146	$ 10

GREENE COUNTY, GEORGIA
JAIL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Jail Fees	$ 32,100	$ 31,906	$ (194)
Interest Income	-	33	33
Other Income	-	100	100
Total Revenues	32,100	32,039	(61)
Expenditures			
Current			
Public Safety	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,100	32,039	(61)
Other Financing Sources (Uses)			
Transfers to Other Funds	(32,100)	(32,039)	61
Total Other Financing Sources (Uses)	(32,100)	(32,039)	61
Net Changes in Fund Balance	-	-	-
Fund Balances - Beginning of Year	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Hotel / Motel Tax	$ 2,161,000	$ 2,160,571	$ (429)
Total Revenues	2,161,000	2,160,571	(429)
Expenditures			
General Government			
Greene County Convention, Tourism, and Visitor's Bureau	864,400	864,228	172
Total Expenditures	864,400	864,228	172
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,296,600	1,296,343	(257)
Other Financing Sources (Uses)			
Transfers to Other Funds	(1,296,600)	(1,296,343)	257
Total Other Financing Sources (Uses)	(1,296,600)	(1,296,343)	257
Net Changes in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental Revenue	$ 3,673,762	$ 3,673,759	$ (3)
Interest Earnings	891	891	-
Total Revenues	3,674,653	3,674,650	(3)
Expenditures			
Current			
Public works	-	-	-
Capital Outlay	68,345	68,344	1
Total Expenditures	68,345	68,344	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,606,308	3,606,306	(2)
Other Financing Sources (Uses)			
Transfers to Other Funds	(3,606,308)	(3,606,306)	2
Total Other Financing Sources (Uses)	(3,606,308)	(3,606,306)	2
Net Changes in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -

GREENE COUNTY, GEORGIA
LIBRARY TAX DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Taxes	$ 228,676	$ 230,546	$ 1,870
Total Revenues	228,676	230,546	1,870
Expenditures			
Current			
Culture and Recreation	228,676	228,675	1
Total Expenditures	228,676	228,675	1
Net Changes in Fund Balance	-	1,871	1,871
Fund Balance - Beginning of Year	53,711	53,711	-
Fund Balance - End of Year	$ 53,711	$ 55,582	$ 1,871

GREENE COUNTY, GEORGIA
RECREATION TAX DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Taxes	$ 498,465	$ 535,235	$ 36,770
Charges for Services	101,139	104,559	3,420
Other Income	28,041	30,108	2,067
Total Revenues	627,645	669,902	42,257
Expenditures			
Current			
Culture and Recreation	627,645	551,074	76,571
Total Expenditures	627,645	551,074	76,571
Net Changes in Fund Balance	-	118,828	118,828
Fund Balance - Beginning of Year	349,226	349,226	-
Fund Balance - End of Year	$ 349,226	$ 468,054	$ 118,828

GREENE COUNTY, GEORGIA
HOSPITAL FEE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$ 400,000	$ 411,990	$ 11,990
Total Revenues	400,000	411,990	11,990
Expenditures			
Current			
Health and Welfare	400,000	200,000	200,000
Total Expenditures	400,000	200,000	200,000
Net Changes in Fund Balance	-	211,990	211,990
Fund Balance - Beginning of Year	148,692	148,692	-
Fund Balance - End of Year	$ 148,692	$ 360,682	$ 211,990

GREENE COUNTY, GEORGIA
SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Project Special Local Option Sales Tax VI	Original Estimated Budget	Amended Budget	Expenditures Prior Years	Expenditures Current Year	Expenditures Total
Fire Protection Facilities and Equipment					
City of Union Point	$ 250,000	$ 108,119	$ 108,119	$ -	$ 108,119
City of Woodville	250,000	-	-	-	-
City of Siloam	250,000	250,000	250,000	-	250,000
City of White Plains	250,000	250,000	250,000	-	250,000
Old Salem Volunteer Fire Department	250,000	250,000	250,000	-	250,000
Walker Church Volunteer Fire Department	250,000	250,000	250,000	-	250,000
Liberty Church Volunteer Fire Department	250,000	-	-	-	-
Greshamville Volunteer Fire Department	250,000	250,000	250,000	-	250,000
County-Wide Fire	-	641,881	641,881	-	641,881
Public Safety Equipment and Vehicles	1,500,000	1,365,008	1,341,752	32,699	1,374,451
Public Safety Facilities	1,000,000	896,170	896,170	-	896,170
Administrative Facilities and Equipment	500,000	464,123	464,123	-	464,123
Economic Development Facilities and Projects	1,000,000	899,313	899,313	-	899,313
Roads and Building Project Related Equipment	11,380,000	16,123,494	16,182,456	35,809	16,218,265
City of Greensboro	4,620,000	5,823,338	5,823,338	-	5,823,338
Debt Service					
Bonded SPLOST Projects	-	1,018,851	1,018,851	-	1,018,851
Special Local Option Sales Tax VI	$22,000,000	$28,590,297	$ 28,626,003	$ 68,508	$ 28,694,511

*The SPLOST VI was closed during fiscal year 2022.

GREENE COUNTY, GEORGIA
SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Project Special Local Option Sales Tax VII	Original Estimated Budget	Amended Budget	Expenditures Prior Years	Expenditures Current Year	Total
County Projects					
Roads, Streets, Bridges, and Equipment	$ 14,784,300	$14,784,300	$3,150,598	$ 1,078,430	$4,229,028
Fire Protection Facilities and Equipment					
Union Point	100,000	100,000	63,092	43,855	106,947
Woodville	100,000	100,000	-	-	-
Siloam	100,000	100,000	-	2,431	2,431
White Plains	100,000	100,000	-	-	-
Walker Church	100,000	100,000	-	21,337	21,337
Liberty Church	100,000	100,000	82,334	71,500	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	250,127	107,690	357,817
Airport Facilities and Equipment	500,000	500,000	-	70,737	70,737
Recreation Facilities and Equipment	500,000	500,000	16,918	449,462	466,380
Courthouse Facilities and Equipment	300,000	300,000	-	24,920	24,920
Jail Facilities and Equipment	250,000	250,000	-	1,515	1,515
Public Works Facilities and Equipment	300,000	300,000	62,918	114,573	177,491
Administrative Facilities and Equipment	1,150,000	1,150,000	-	762,346	762,346
City of Greensboro	5,315,700	5,315,700	918,362	1,424,361	2,342,723
Debit Service					
Bonded SPLOST Projects	-	323,955	282,070	70,889	352,959
Special Local Option Sales Tax VII	$ 29,000,000	$29,323,955	$5,739,566	$ 4,244,046	$9,983,612

Note 1 - The difference in SPLOST VII expenditures by project and the expenditures noted in the SPLOST VII Fund represents principal debt service payments of $1,335,000 attributed to repayment of the SPLOST VII revenue bonds. The expenditures to purchase approved items are already included in the above schedule.

GREENE COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2022

	Superior Court	Probate / Magistrate Court	Sheriff's Department	Tax Commissioner's Office	Total
Assets					
Cash and Cash Equivalents	$ 515,801	$ 113,237	$ 313,118	$ 4,112,958	$ 5,055,114
Taxes Receivable for Other Governments	-	-	-	404,115	404,115
Total Assets	515,801	113,237	313,118	4,517,073	5,459,229
Liabilities					
Funds Due to Other Local Governments	92,894	51,270	-	3,955,211	4,099,375
Funds Due to Others	388,755	22,170	12,172	26,365	449,462
Uncollected Taxes	-	-	-	404,115	404,115
Total Liabilities	481,649	73,440	12,172	4,385,691	4,952,952
Net Position					
Restricted for Individuals, Organizations, and Other Governments	34,152	39,797	300,946	131,382	506,277
Total Net Position	$ 34,152	$ 39,797	$ 300,946	$ 131,382	$ 506,277

GREENE COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Superior Court	Probate / Magistrate Court	Sheriff's Department	Tax Commissioner's Office	Total
Additions					
Taxes Collected for Other Governments	$ -	$ -	$ -	$ 240,347,998	$ 240,347,998
Fines Collected for Other Governments	1,194,695	264,191	148,155	-	1,607,041
Seizures	-	-	106,426	-	106,426
Funds Collected for Others	1,749,426	296,056	280,012	89,700	2,415,194
Total Additions	2,944,121	560,247	534,593	240,437,698	244,476,659
Deductions					
Taxes Distributed to Other Governments	-	-	-	240,347,998	240,347,998
Fines Distributed to Other Governments	1,277,837	266,373	155,097	-	1,699,307
Forfeitures	-	-	95,054	-	95,054
Funds Distributed to Others	1,666,113	286,638	273,221	65,242	2,291,214
Total Deductions	2,943,950	553,011	523,372	240,413,240	244,433,573
Changes in Net Position	171	7,236	11,221	24,458	43,086
Net Position - Beginning of Year	33,981	32,561	289,725	106,924	463,191
Net Position - End of Year	$ 34,152	$ 39,797	$ 300,946	$ 131,382	$ 506,277

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III. STATISTICAL SECTION

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Statistical Section

This part of Greene County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial detailed information as a context for understanding what the information in the financial County's overall financial health.

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)

	2013	2014	2015	2016	2017	2018	Restated 2019	2020	2021	**2022**
Governmental Activities										
Net Investment in Capital Assets	$36,477,018	$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**
Restricted for Capital Outlay	4,177,391	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**
Restricted for Law Enforcement	470,320	421,517	405,619	615,117	759,654	897,905	274,662	491,359	693,792	**1,211,565**
Restricted for Other Purposes	141,150	154,772	170,192	148,825	181,884	229,216	406,651	525,705	819,069	**1,631,268**
Unrestricted	14,357,649	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**
Total Governmental Activities Net Position	$55,623,528	$57,453,417	$57,782,141	$62,260,260	$66,471,542	$68,872,183	$71,619,743	$67,668,459	$71,178,890	**$ 82,831,509**
Business-Type Activities										
Investments in Capital Assets	$ 1,162,393	$ 983,108	$ 911,270	$ 844,692	$ 820,139	$ 1,796,826	$ 1,761,755	$ 6,976,061	$ 6,993,449	**$ 6,497,393**
Unrestricted	659,069	926,360	1,033,811	906,820	889,378	868,243	421,273	396,195	703,462	**6,073**
Total Business-Type Activities Net Position	$ 1,821,462	$ 1,909,468	$ 1,945,081	$ 1,751,512	$ 1,709,517	$ 2,665,069	$ 2,183,028	$ 7,372,256	$ 7,696,911	**$ 6,503,466**
Primary Government										
Net Investment in Capital Assets	$37,639,411	$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**
Restricted for Capital Outlay	4,177,391	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**
Restricted for Law Enforcement	470,320	421,517	405,619	615,117	759,654	897,905	274,662	491,359	693,792	**1,211,565**
Restricted for Other Purposes	141,150	154,772	170,192	148,825	181,884	229,216	406,651	525,705	819,069	**1,631,268**
Unrestricted	15,016,718	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**
Total Primary Government Net Position	$57,444,990	$59,362,885	$59,727,222	$64,011,772	$68,181,059	$71,537,252	$73,802,771	$75,040,715	$78,875,801	**$ 89,334,975**

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)

	2013	2014	2015	2016	2017	2018	Restated 2019	2020	2021	**2022**
Expenses										
Governmental Activities										
General Government	$ 5,909,520	$ 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**
Public Safety	5,876,683	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**
Public Works	2,866,223	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**
Courts	1,029,445	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**
Health and Welfare	914,188	934,883	944,885	950,778	1,002,738	994,490	1,016,319	1,007,272	867,264	**790,775**
Culture and Recreation	327,897	299,542	481,281	482,445	663,934	266,296	1,231,305	2,517,773	721,183	**1,084,444**
Economic Development	163,799	662,692	234,700	95,866	75,449	99,462	84,745	89,767	87,077	**126,568**
Interest on Long-Term Debt	294,834	479,343	261,250	171,442	146,633	118,267	100,159	255,834	77,900	**66,661**
Total Governmental Activities	17,382,589	18,364,779	19,430,228	18,709,843	19,488,789	21,151,268	25,553,509	34,913,031	29,125,198	**31,609,497**
Business-Type Activities										
Emergency Medical Service	1,944,801	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**
Sanitation	1,140,568	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**
Airport Operations	-	-	-	-	-	-	185,480	563,535	532,710	**470,289**
Total Business-Type Activities	3,085,369	3,177,383	3,146,352	3,244,915	3,364,628	3,654,910	4,228,225	4,824,723	4,863,549	**5,411,907**
Total Primary Government	$ 20,467,958	$ 21,542,162	$ 22,576,580	$ 21,954,758	$ 22,853,417	$ 24,806,178	$ 29,781,734	$ 39,737,754	$ 33,988,747	**$ 37,021,404**
Program Revenues										
Governmental Activities										
Charges For Services										
General Government	$ 1,579,411	$ 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**
Public Safety	1,067,884	822,154	525,619	471,906	456,821	703,391	758,901	780,856	996,291	**1,207,138**
Courts	-	-	-	-	-	-	650,132	585,439	782,434	**737,012**
Health and Welfare	-	-	-		414,384	442,960	410,377	413,328	370,633	**411,990**
Culture and Recreation	-	-	-	-	-	-	62,579	49,707	62,905	**104,559**
Operating Grants and Contributions	767,524	733,535	846,667	1,360,191	923,074	1,040,502	2,353,527	1,689,582	1,499,124	**5,006,990**
Capital Grants and Contributions	112,369	7,929	158,032	973,249	1,698,920	178,725	373,848	2,689,998	148,284	**157,097**
Total Governmental Activities	3,527,188	3,229,750	3,224,958	4,538,075	5,323,136	4,301,338	5,923,107	7,660,308	5,529,179	**9,413,820**
Business-Type Activities										
Charges For Services										
Emergency Medical Service	1,253,259	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**
Sanitation	964,841	986,092	1,010,822	1,030,879	965,575	1,076,965	992,958	1,269,580	1,311,011	**1,485,943**
Airport Operations	-	-	-	-	-	-	155,987	145,824	143,739	**184,704**
Operating Grants and Contributions	-	-	-	-	-	12,535	-	415,776	13,000	**41,491**
Capital Grants and Contributions	-	-	-	-	-	-	68,262	5,765,285	656,156	**-**
Total Business-Type Activities	2,218,100	2,474,394	2,462,082	2,246,830	2,282,957	2,375,944	2,772,707	9,018,401	3,687,432	**3,087,119**
Total Primary Government	$ 5,745,288	$ 5,704,144	$ 5,687,040	$ 6,784,905	$ 7,606,093	$ 6,677,282	$ 8,695,814	$ 16,678,709	$ 9,216,611	**$ 12,500,939**
Net Program (Expense) Revenue										
Governmental Activities	$ (13,855,401)	$ (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)**
Business-Type Activities	(867,269)	(702,989)	(684,270)	(998,085)	(1,081,671)	(1,278,966)	(1,455,518)	4,193,678	(1,176,117)	**(2,324,788)**
Total Primary Government Net Expense	$ (14,722,670)	$ (15,838,018)	$ (16,889,540)	$ (15,169,853)	$ (15,247,324)	$ (18,128,896)	$ (21,085,920)	$ (23,059,045)	$ (24,772,136)	**$ (24,520,465)**

SCHEDULE 2
GREENE COUNTY, GEORGIA

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

	2013	2014	2015	2016	2017	2018	Restated 2019	2020	2021	**2022**
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	$ 8,017,470	$ 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**
Sales Taxes	5,991,505	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**
Other Taxes	2,786,697	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**
Investment Earnings	33,303	36,011	36,497	58,744	119,894	272,304	503,702	301,766	40,756	**191,666**
Miscellaneous Income	399,984	149,684	163,902	334,505	286,855	369,787	342,160	474,250	810,998	**700,696**
Gain on Sale Of Assets	-	-	-	403,507	-	-	-	-	-	**-**
Transfers	(777,535)	(767,035)	(832,890)	(768,950)	(1,026,983)	(2,227,531)	(1,068,581)	(987,151)	(1,480,954)	**(1,104,151)**
Total Governmental Activities	16,451,424	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**
Business-Type Activities										
Investment Earnings	2,485	1,622	2,067	3,010	4,323	6,205	15,430	7,503	709	**3,751**
Miscellaneous	28,157	10,128	1,331	32,556	8,370	782	1,836	896	5,459	**23,441**
Gain on Sale Of Capital Assets	-	12,210	-	-	-	-	-	-	13,650	**-**
Transfers	777,535	767,035	832,890	768,950	1,026,983	2,227,531	1,068,581	987,151	1,480,954	**1,104,151**
Total Business-Type Activities	808,177	790,995	836,288	804,516	1,039,676	2,234,518	1,085,847	995,550	1,500,772	**1,131,343**
Total Primary Government	$ 17,259,601	$ 17,628,731	$ 18,234,353	$ 19,468,861	$ 19,416,611	$ 21,485,089	$ 23,301,395	$ 24,296,989	$ 28,607,222	**$ 34,979,639**
Change in Net Position										
Governmental Activities	$ 2,596,023	$ 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**
Business-Type Activities	(59,092)	88,006	152,018	(193,569)	(41,995)	955,552	(369,671)	5,189,228	324,655	**(1,193,445)**
Total Primary Government	$ 2,536,931	$ 1,790,713	$ 1,344,813	$ 4,299,008	$ 4,169,287	$ 3,356,193	$ 2,215,475	$ 1,237,944	$ 3,835,086	**$ 10,459,174**

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)

Function/Program	2013	2014	2015	2016	2017	2018	Restated 2019	2020	2021	**2022**
Governmental Activities										
General Government	$ 1,854,074	$ 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**
Public Safety	1,089,463	827,776	542,213	522,375	467,436	756,435	1,757,310	1,903,194	1,109,006	**1,319,855**
Public Works	449,618	453,926	512,203	836,240	455,790	616,087	634,724	1,047,255	608,080	**4,300,074**
Courts	-	-	-	-	-	-	650,132	585,439	782,434	**737,012**
Health and Welfare	134,033	110,679	121,787	110,192	544,640	587,049	580,487	578,482	577,104	**601,530**
Culture and Recreation	-	-	-	-	-	-	497,723	1,854,804	62,905	**104,559**
Subtotal Governmental Activities	3,527,188	3,229,750	3,224,958	4,538,075	5,323,136	4,301,338	5,923,107	7,660,308	5,529,179	**9,413,820**
Business-Type Activities										
Emergency Medical Service	1,253,259	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**
Sanitation	964,841	986,092	1,010,822	1,030,879	965,575	1,076,965	992,958	1,269,580	1,311,011	**1,485,943**
Airport Operations	-	-	-	-	-	-	155,989	5,926,039	273,297	**216,704**
Subtotal Business-Type Activities	2,218,100	2,474,394	2,462,082	2,246,830	2,282,957	2,375,944	2,772,707	9,018,401	3,687,432	**3,087,119**
Total Primary Government	$ 5,745,288	$ 5,704,144	$ 5,687,040	$ 6,784,905	$ 7,606,093	$ 6,677,282	$ 8,695,814	$ 16,678,709	$ 9,216,611	**$ 12,500,939**

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	**2022**
General Fund										
Nonspendable	$ 698,228	$ 661,147	$ 615,381	$ 607,610	$ 548,074	$ 552,375	$ 528,037	$ 291,942	$ 314,019	**$ 731,415**
Committed	5,000,000	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**
Assigned	-	-	108,549	131,870	106,359	20,000	60,421	146,301	3,422,508	**6,686,111**
Unassigned	7,120,155	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**
Total General Fund	12,818,383	13,690,094	14,444,421	15,064,795	14,820,921	14,285,927	17,238,606	19,998,179	21,433,876	**25,987,863**
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	-	-	2,161	**3,586**
Restricted	4,788,861	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**
Assigned	-	-	-	-	-	1,468,517	2,891,067	3,754,310	5,152,675	**6,505,439**
Unassigned	-	-	-	-	(544)	(24,988)	-	(124,826)	(62,091)	**(300,136)**
Total All Other Governmental Funds	4,788,861	12,153,785	7,754,175	7,935,131	8,636,851	10,033,921	8,571,376	13,540,863	14,171,568	**18,735,834**
Total Governmental Funds										
Nonspendable	698,228	661,147	615,381	607,610	548,074	552,375	528,037	291,942	316,180	**735,001**
Restricted	4,788,861	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**
Committed	5,000,000	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**
Assigned	-	-	108,549	131,870	106,359	1,488,517	2,951,488	3,900,611	8,575,183	**13,191,550**
Unassigned	7,120,155	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**
Total Governmental Funds	$ 17,607,244	$ 25,843,879	$ 22,198,596	$ 22,999,926	$ 23,457,772	$ 24,319,848	$ 25,809,982	$ 33,539,042	$ 35,605,444	**$ 44,723,697**

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	**2022**
Revenues										
Property Taxes	$ 8,280,413	$ 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**
Sales Taxes	5,991,505	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**
Other Taxes	2,786,697	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**
Licenses and Permits	376,969	358,307	464,613	482,505	577,732	620,098	583,090	660,746	975,701	**1,052,828**
Intergovernmental	855,035	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**
Fines and Forfeitures	1,395,294	1,218,558	909,901	815,199	832,119	1,011,026	1,024,757	974,575	1,250,614	**1,431,771**
Charges for Services	832,583	805,881	803,307	864,493	1,248,853	1,394,153	1,024,757	1,592,514	1,611,219	**1,765,134**
Special Assessments	18,610	90	-	-	-	-	-	-	-	**-**
Investment Earnings	39,562	43,940	50,774	81,255	169,836	382,502	671,458	387,051	52,493	**209,294**
Other Revenues	314,829	192,122	202,221	297,657	289,418	334,923	263,700	327,506	779,017	**620,963**
Total Revenues	20,891,497	20,803,022	21,150,284	23,301,098	24,776,668	25,697,312	27,050,310	29,167,699	34,044,796	**42,596,068**
Expenses										
General Government	4,065,096	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**
Public Safety	5,234,858	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**
Public Works	2,568,346	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**
Courts	1,029,445	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**
Health and Welfare	867,664	879,824	888,050	893,567	946,613	948,071	960,411	988,895	802,812	**709,203**
Culture and Recreation	279,068	299,542	305,028	350,505	576,049	597,708	640,361	649,784	678,508	**1,229,211**
Economic Development	163,799	662,692	234,700	95,866	75,449	99,462	84,745	89,767	87,077	**126,568**
Intergovernmental	1,141,734	839,218	994,310	918,404	1,258,246	1,051,454	1,101,700	1,201,963	1,235,199	**1,440,001**
Debt Service										
Principal	2,600,000	2,900,000	4,405,000	1,235,000	1,300,000	1,360,000	1,430,000	2,250,589	-	**1,335,000**
Interest	302,418	274,447	274,100	173,500	148,800	122,800	68,400	37,992	77,900	**70,889**
Bond Issue Costs	-	213,354	-	-	-	-	-	194,000	-	**-**
Capital Outlay	442,513	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**
Total Expenditures	18,694,941	20,231,916	23,966,796	22,213,611	23,331,714	23,915,646	25,033,893	28,930,666	30,573,658	**32,453,397**
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,196,556	571,106	(2,816,512)	1,087,487	1,444,954	1,781,666	2,016,417	237,033	3,471,138	**10,142,671**
Other Financing Sources										
Insurance Recoveries	127,593	63,012	4,119	79,286	39,875	91,698	99,358	199,637	76,218	**79,733**
Transfers from Other Funds	1,285,241	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**
Transfer to Other Funds	(2,062,776)	(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)**
Proceeds from Sale Of Property	-	-	-	403,507	-	-	-	-	-	**-**
Proceeds from Issuance of Long-Term Debt	-	8,369,552	-	-	-	-	-	8,200,000	-	**-**
Total Other Financing Sources (Uses)	(649,942)	7,665,529	(828,771)	(286,157)	(987,108)	(919,590)	(973,147)	7,412,486	(1,404,736)	**(1,024,418)**
Net Change in Fund Balances	$ 1,546,614	$ 8,236,635	$ (3,645,283)	$ 801,330	$ 457,846	$ 862,076	$ 1,043,270	$ 7,649,519	$ 2,066,402	**$ 9,118,253**
Debt Service as a Percentage of Noncapital Expenditures	17.01%	17.29%	22.40%	8.58%	8.48%	7.54%	6.81%	10.49%	0.31%	**5.08%**

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

		Assessed Value					Total Taxable Property		
Tax Year	Fiscal Year	Residential Property	Commercial Property	Industrial Property	Total Property	Less: Tax Exemptions	Assessed Value	Estimated Actual Value	Total Direct Tax Rate
2012	2013	$ 1,340,759,244	$ 133,614,744	$ 40,147,230	$ 1,514,521,218	$ 131,652,529	$ 1,382,868,689	$ 3,786,303,045	5.904
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**

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

Tax Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	**2021**
Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	**2022**
County Direct Rates										
County - Unincorporated	5.904	6.125	6.049	5.907	5.420	5.420	5.409	5.375	5.370	**5.256**
County - Incorporated	5.904	6.125	6.049	5.907	5.814	5.819	5.809	5.799	5.370	**5.256**
County-Wide Recreation	0.000	0.000	0.000	0.000	0.259	0.240	0.308	0.308	0.265	**0.246**
County-Wide Library	0.000	0.000	0.000	0.000	0.147	0.146	0.149	0.149	0.135	**0.106**
Special Tax District - Designated Services										
Greensboro VFD	0.489	0.489	0.487	0.475	0.476	0.476	0.494	0.494	0.444	**0.399**
Union Point VFD	1.308	1.309	1.331	1.250	1.284	1.281	1.366	1.374	1.200	**1.038**
Siloam VFD	1.165	1.214	1.246	1.200	1.200	1.245	1.225	1.226	1.102	**1.032**
Woodville VFD	0.888	0.845	0.846	1.260	1.263	1.281	1.280	1.281	1.311	**1.223**
Old Salem VFD	0.626	0.657	0.646	0.631	0.939	0.939	0.855	0.894	1.144	**1.005**
Walker Church VFD	0.540	0.631	0.617	0.630	0.634	0.675	0.676	0.677	0.640	**0.717**
Liberty Church VFD	0.627	0.763	0.656	0.750	0.752	0.754	0.753	0.752	0.727	**0.631**
White Plains VFD	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	**0.000**
Greshamville VFD	1.222	1.323	1.316	1.300	1.378	1.523	1.518	1.518	1.450	**1.940**
Overlapping Rates										
Greene County School District	14.000	14.000	13.620	13.299	13.368	13.381	14.724	14.724	14.195	**12.454**
Cities										
Greensboro	6.582	6.733	6.773	6.663	6.644	6.655	6.634	6.624	6.618	**5.742**
Siloam	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	**0.000**
Union Point	10.000	10.000	10.009	9.810	9.799	9.862	9.862	8.862	8.838	**7.024**
White Plains	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	**0.000**
Woodville	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	**0.000**
State of Georgia	0.200	0.150	0.100	0.050	0.000	0.000	0.000	0.000	0.000	**0.000**

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

	Fiscal Year 2022			Fiscal Year 2013		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Oconee Land Development Co., LLC	$ 35,189,882	1	1.68%	$ 40,822,667	1	2.84%
Oconee Hotel Company LLC	32,729,882	2	1.56%			
Georgia Power Company	25,370,002	3	1.21%	17,366,741	2	1.21%
Novelis Corporation	18,105,682	4	0.86%	12,127,934	3	0.84%
Oconee Golf Company, LLC	15,713,060	5	0.75%			
North American Pipe Corp	10,089,471	6	0.48%	4,387,791	8	0.31%
Glen I LLC	7,088,520	7	0.34%			
Pulte Home Corporation	6,874,962	8	0.33%	7,249,760	4	0.50%
NIBCO, Inc.	5,283,789	9	0.25%	3,941,569	10	0.27%
Carroll & Melvin Durham	3,544,468	10	0.17%			
Oconee Richland Company, LLC				5,532,016	5	0.39%
MP Asset Holdings, LLC				4,546,632	6	0.32%
AGSouth Farm Credit ACA				4,421,297	7	0.31%
Reynolds Partners, LP				4,120,657	9	0.29%
Totals	$ 159,989,718		10.05%	$ 104,517,064		6.54%

SOURCE: Tax Commissioner's Office

SCHEDULE 9
GREENE COUNTY, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

					Collected within the Fiscal Year of the Levy			Total Collections to Date		
Tax Year	Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy	Collections in Subsequent Years	Amount	Percentage of Adjusted Levy	Receivable
2012	2013	$ 8,125,540	$ (10,844)	$ 8,114,696	$ 8,020,827	98.71%	$ 93,645	$ 8,114,471	100.00%	$ 225
2013	2014	8,085,850	(22,731)	8,063,119	8,017,324	99.15%	45,584	8,062,908	100.00%	211
2014	2015	8,275,795	(98,184)	8,177,611	8,126,777	98.20%	50,419	8,177,196	99.99%	415
2015	2016	8,274,780	14,278	8,289,058	8,247,303	99.67%	40,926	8,288,229	99.99%	829
2016	2017	7,779,135	16,539	7,795,674	7,763,730	99.80%	31,767	7,795,498	100.00%	176
2017	2018	7,971,794	5,078	7,976,872	7,763,613	97.39%	212,558	7,976,171	99.99%	701
2018	2019	8,495,240	(15,161)	8,480,079	8,417,420	99.08%	66,096	8,483,516	100.04%	(3,437)
2019	2020	8,836,726	29,821	8,866,547	8,792,931	99.50%	70,508	8,863,439	99.96%	3,108
2020	2021	9,275,958	(26,474)	9,249,484	9,194,719	99.12%	48,056	9,242,775	99.93%	6,709
2021	**2022**	**10,841,996**	**7,543**	**10,849,539**	**10,767,639**	**99.31%**	**-**	**10,767,639**	**99.25%**	**81,900**

SCHEDULE 10
GREENE COUNTY, GEORGIA

SALES TAX REVENUE BY CATEGORY
LAST TEN CALENDAR YEARS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	**2022**
Accommodations	$ 38,203	$ 38,285	$ 40,248	$ 39,956	$ 46,127	$ 50,241	$ 50,850	$ 76,916	$ 108,225	**$ 136,032**
Auto	308,294	152,532	194,593	220,921	286,822	370,873	441,306	612,484	750,927	**910,801**
Construction	68,917	38,218	47,451	60,416	104,280	161,971	218,613	191,255	223,803	**263,388**
Food / Bars	1,934,153	2,065,143	2,200,210	2,333,677	2,377,612	2,625,848	2,774,509	2,384,502	3,042,596	**3,567,018**
General Merchandise	224,327	243,796	255,455	267,011	253,986	317,798	324,830	354,421	702,862	**458,147**
Home Furnishing	445,355	529,083	597,945	679,533	805,016	959,103	1,053,784	1,113,265	1,902,431	**2,450,561**
Manufacturers	317,652	328,170	453,550	622,796	746,396	913,457	701,869	669,495	719,728	**843,319**
Misc. Service	1,031,811	1,061,348	1,032,208	1,064,130	1,186,545	1,347,823	1,567,072	1,558,278	1,991,626	**2,336,004**
Other Retail	1,265,958	1,310,550	1,314,444	1,185,604	1,301,138	1,520,672	1,720,895	1,858,550	2,162,719	**2,444,591**
Other Services	142,881	138,902	117,778	144,257	252,661	228,442	419,705	520,121	654,255	**788,884**
Utilities	661,764	708,841	568,257	570,272	603,351	670,386	720,617	697,949	631,644	**661,770**
Wholesale	709,287	640,369	731,152	628,299	643,683	660,466	590,543	583,657	747,347	**896,164**
Total	$ 7,148,602	$ 7,255,237	$ 7,553,291	$ 7,816,872	$ 8,607,617	$ 9,827,080	$ 10,584,593	$ 10,620,893	$ 13,638,163	**$ 15,756,679**

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) and Special Local Option Sales Tax (SPLOST) county-wide. Intergovernmental agreements entered with the cities resulted in the following distribution of LOST funds:

	After 2013
County	68%
City of Greensboro	18.33%
City of Union Point	8.83%
City of Woodville	1.75%
City of Siloam	1.55%
City of White Plains	1.54%

SCHEDULE 11
GREENE COUNTY, GEORGIA

DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS

Fiscal Year	County		Board of Education (ELOST)		State
	LOST	SPLOST			
2013	1.00%	1.00%	0.00%		4.00%
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%**

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 previous Educational Local Option Sales Tax (ELOST) expired on December 31, 2011. Voters approved the new ELOST 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

Fiscal Year	General Bonded Debt Outstanding: General Obligation Bonds	Less: Amounts Restricted to Paying Principal	Total	Percentage of Personal Income	Percentage of Actual Value to Taxable Property	Per Capita
2013	$ 6,300,990	$ -	$ 6,300,990	0.83%	0.17%	386.07
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%	433.52
2022	**6,865,000**	**-**	**6,865,000**	**0.52%**	**0.11%**	**351.40**

SOURCE: Finance Department

NOTES: The 2022 percentages are calculated using 2021 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

	Direct Governmental				Direct Business-Type			
Fiscal Year	General Obligation Bonds	Leases	Tax Anticipation Note	Intergovernmental Contracts	Leases	Total Primary Government	Percentage of Personal Income	Per Capita
2013	$ 6,300,990	$ -	$ -	$ -	$ -	$ 6,300,990	0.83%	386.07
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**	**0.52%**	**351.40**

SOURCE: Finance Department

NOTES: The 2022 percentages are calculated using 2021 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

Governmental Unit	Debt Outstanding		Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Direct Debt				
General Obligation Bonds	$ 6,865,000		100%	$ 6,865,000
Leases	-		100%	-
Total Direct Debt	6,865,000			6,865,000
Overlapping Debt				
Cities				
Greensboro	1,123,650		0%	-
Siloam	-		0%	-
Union Point	10,480		10%	1,048
White Plains	-		0%	-
Woodville	-		0%	-
School Districts				
Greene County Board of Education	7,985,000	*	100%	7,985,000
Total Overlapping Debt	9,119,130			7,986,048
Total Direct and Overlapping Debt	$ 15,984,130			$ 14,851,048

SOURCE: City Governments, Greene County Board of Education

* Greene County Board of Education amounts are reported as of June 30, 2022

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	**2022**
Assessed Value of Property	$ 1,499,213,915	$ 1,514,521,218	$ 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**
Debt Limit, 10% of Assessed Value	149,921,392	151,452,122	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**
Amount of Debt Applicable to Limit											
General Obligation Bonds	8,986,484	6,300,990	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**
Less: Resources Restricted to Paying Principal	-	-	-	-	-	-	-	-	-	-	-
Total Net Debt Applicable to Limit	8,986,484	6,300,990	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**
Legal Debt Margin	$ 140,934,908	$ 145,151,132	$ 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**
Total Net Debt Applicable To The Limit as a Percentage of Debt Limit	5.99%	4.16%	7.99%	4.75%	3.78%	2.84%	1.87%	0.91%	4.57%	4.36%	**2.86%**

SCHEDULE 16
GREENE COUNTY, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population	Personal Income (thousands)	Per Capita Personal Income	Unemployment Rate
2013	16,321	$ 754,708	46,242	7.40%
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	*	*	*	2.80%

* Information not yet available

SOURCES:
Personal Income from Bureau of Economic Analysis (www.bea.gov)
Unemployment Rates from Georgia Department of Labor, Workforce Professionals, Georgia LaborMarket 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

	Fiscal Year 2022			Fiscal Year 2013		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Daniel Corporation (Reynolds-Lake Oconee)	810	1	11.79%	541	1	8.06%
The Ritz-Carlton Lodge, Reynolds Plantation	468	2	6.81%	488	2	7.27%
Greene County Board of Education	300	3	4.37%	360	3	5.37%
Greene County Board of Commissioners	253	4	3.68%	177	4	2.64%
Nibco	240	5	3.49%	120	8	1.79%
Publix Supermarket	200	6	2.91%	121	7	1.80%
Good Samaritan Hospital (St. Joseph's Hospital/Minnie G. Boswell Hospital)	179	7	2.61%	140	5	2.09%
Novelis (Alcan)	132	8	1.92%	125	6	1.86%
a2b Fulfillment	109	9	1.59%	90	10	1.34%
Ingles	85	10	1.24%			
Quail International				100	9	1.49%

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	**2022**
General Government	29	30	30	31	27	25	25	30	32	**32**
Public Safety										
Sheriff	53	52	60	57	57	58	59	58	59	**62**
Communications	17	17	17	16	15	14	15	18	17	**17**
EMS	22	21	30	29	28	28	28	30	29	**29**
Fire	0	0	0	0	0	0	0	17	30	**50**
Other	2	2	2	2	2	2	2	3	3	**3**
Public Works	24	23	21	20	21	24	24	24	19	**27**
Courts	16	16	17	14	13	15	15	15	15	**17**
Health and Welfare	4	4	4	4	4	4	4	4	4	**4**
Culture and Recreation	0	0	0	0	0	0	0	5	5	**5**
Total	167	165	181	173	167	170	172	204	213	**246**

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	**2022**
General Government										
Building Permits Issued										
Residential	345	367	417	481 *	553	593	570	743	1043	**995**
Commercial	154	192	165	48 *	20	30	60	59	57	**61**
Estimated Value of Building Permits Issued										
Residential	$47,548,074	$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**
Commercial	15,079,134	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**
	$62,627,208	$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**
Public Safety										
E-911										
E-911 Calls Received	62,666	58,878	54,440	47,328	47,899	41,775	45,997	39,790	37,944	**42,036**
Fire Dispatches	2,749	3,017	2,909	2,823	3,180	3,202	3,314	2,112	3,503	**4,776**
EMS Dispatches	2,918	3,238	3,073	2,934	2,907	3,058	3,014	2,802	3,239	**2,843**
Law Enforcement Emergency Responses	54,900	50,371	46,252	39,203	39,586	33,786	37,566	32,773	31,202	**32,591**
Other Call Types	2,099	2,252	2,206	2,368	2,226	1,729	2,103	2,103	2,346	**1,826**
Public Works										
Miles of Road Maintained										
Paved	273.01	274.72	273.36	275.86	276.16	277.90	280.15	280.15	280.15	**280.15**
Unpaved	139.41	137.64	137.67	137.61	137.38	135.48	135.70	135.70	135.70	**133.59**

* 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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	**2022**
General Government										
Buildings	3	3	3	3	3	3	3	3	3	**3**
Vehicles	12	12	12	12	12	12	13	15	16	**15**
Public Safety										
Buildings	6	5	6	6	6	5	5	8	9	**9**
Patrol Vehicles	43	43	45	45	41	43	46	49	50	**44**
Ambulances	8	8	8	8	9	8	8	8	8	**8**
Fire Trucks	0	0	0	0	0	0	0	6	10	**9**
Other Vehicles	27	31	33	24	30	30	30	29	34	**32**
Public Works										
Buildings	3	3	3	3	3	3	3	3	3	**4**
Heavy-Duty Equipment	36	36	36	36	36	38	43	45	37	**44**
Vehicles	26	26	26	24	25	25	24	28	25	**25**
Miles of County Maintained Roads	412.42	412.36	411.03	413.47	413.54	413.38	415.85	415.85	415.85	**413.74**
Health and Welfare										
Buildings	4	4	4	4	4	4	4	4	4	**4**
Transit Operating Vans	4	4	4	5	5	5	5	5	5	**5**
Other Vehicles	1	1	1	1	1	1	1	2	2	**2**
Culture and Recreation										
Arenas	1	1	1	1	1	1	1	1	1	**1**
Airports	1	1	1	1	1	1	1	1	1	**1**
Museums	1	1	1	1	1	1	1	1	1	**1**
Libraries	1	1	1	1	1	1	1	1	1	**1**
Technical Colleges	1	1	1	1	1	1	1	1	1	**1**
Vehicles	0	0	0	0	0	0	0	2	2	**2**

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, 2022

Federal / Grantor /Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Transportation				
Passed through Georgia Department of Transportation				
Airport Improvement Program	20.106	AP022-9052-41(133)	$ -	$ 135,418
Airport Improvement Program	20.106	AP022-90AR-40(133)	-	32,000
Subtotal for ALN 20.106			-	167,418
Section 5311 Rural Public Transportation	20.509	T007148	-	70,632
Section 5311 Rural Public Transportation	20.509	T007148 - Capital	-	9,754
Subtotal for ALN 20.509			-	80,386
Passed through Georgia Emergency Communications Agency				
911 Grant Program	20.615	69N27619.000000911GA0	-	5,016
Subtotal for ALN 20.615			-	5,016
Total Pass-through Programs			-	252,820
Total U.S. Department of Transportation			-	252,820
U.S. Department of Health and Human Services				
Passed through Georgia State Department of Health and Human Resources				
Special Programs for Aging - Title III, Part B	93.044	42700-373-00000102230	-	3,158
Special Programs for Aging - COVID-19 Vaccines	93.044	2101GAVAC5-00	-	3,492
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-00000102230	-	32,316
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-00000106850	-	13,289
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-00000102230	-	21,276
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-00000106850	-	7,179
Special Programs for Aging - Title III, Part C(2) HDC2	93.045	2101GAHDC5-00	-	17,006
Subtotal for Aging Cluster			-	97,716
Social Services Block Grant	93.667	42700-373-0000094111	-	2,832
Social Services Block Grant	93.667	42700-373-00000102230	-	946
Subtotal for ALN 93.667			-	3,778
Total Pass-through Programs			-	101,494
Total U.S. Department of Health and Human Services			-	101,494
U.S. Department of Justice				
Direct Programs				
Federal Forfeiture Program	16.922		-	14,154
Total Direct Programs			-	14,154
Total U.S. Department of Justice			-	14,154

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, 2022
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Passed through the Office of State Treasurer				
Secure Rural Schools and Community Self-Determination Act	10.665	486Forest	-	17,035
Subtotal for ALN 10.665 Forest Service Schools and Roads Cluster			-	17,035
Total Pass-through Programs			-	17,035
Total U.S. Department of Agriculture			-	17,035
U.S. Department of Interior				
Direct Program				
Payments in Lieu of Taxes	15.226		-	63,914
Total Direct Programs			-	63,914
Total U.S. Department of Interior			-	63,914
U.S. Department of Treasury				
Direct Program				
Coronavirus State and Local Fiscal Recovery Funds	21.027		-	3,552,180
Total Direct Programs			-	3,552,180
Passed through the Georgia Office of Planning & Budget				
ARPA - Public Safety Officials & First Responders Supplement Grant	21.027	GA-0009189	-	117,655
Passed through Eighth Administrative Judicial District				
ARPA - Judicial Branch ARPA Funds	21.027	ARPA Judicial Funds	-	3,925
Subtotal for ALN 21.027			-	3,673,760
Total Pass-through Programs			-	3,673,760
Total U.S. Department of Treasury			-	3,673,760
U.S. Department of Homeland Security				
Passed through Georgia Emergency Management Agency				
Emergency Management Performance Grant	97.042	OEM20-068	-	7,701
Total Pass-through Programs			-	7,701
Total U.S. Department of Homeland Security			-	7,701
Total Expenditures of Federal Awards			$ -	$ 4,130,878

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, 2022

(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, 2022. 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, 2022

FINANCIAL STATEMENT FINDINGS

NONE REPORTED

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE REPORTED

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MCNAIR MCLEMORE MIDDLEBROOKS & CO
CERTIFIED PUBLIC ACCOUNTANTS

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Post Office Box One | Macon, Georgia 31202
478-746-6277 | mmmcpa.com

March 30, 2023

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** as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Greene County, Georgia's basic financial statements, and have issued our report thereon dated March 30, 2023. 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 Greene County, Georgia'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 Greene County, Georgia's internal control over financial reporting (internal control) as a basis for designing 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 Greene County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Greene County, Georgia'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 Greene County, Georgia'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 and significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greene County, Georgia'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 Greene County, Georgia's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greene County, Georgia'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

MCNAIR MCLEMORE MIDDLEBROOKS & CO
CERTIFIED PUBLIC ACCOUNTANTS

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March 30, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY 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 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 Greene County, Georgia's major federal programs for the year ended September 30, 2022. Greene County, Georgia'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, Greene County, Georgia 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, 2022.

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 Greene County, Georgia 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 Greene County, Georgia'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 Greene County, Georgia'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 Greene County, Georgia'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 Greene County, Georgia'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 Greene County, Georgia'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 Greene County, Georgia'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 Greene County Georgia'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, 2022

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:

ALN Numbers	Name of Federal Program
21.027	American Rescue Plan Act

Dollar threshold used to distinguish between Type A and Type B Program	$ 750,000
Auditee qualified as low-risk auditee	No

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.