

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Peter Markou (LG190100000000), hereby certify that I am the Chief Financial Officer of the County of Greene, and that the information provided in the Annual Financial Report of the County of Greene for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements	1
A - General	2
CD - Special Grant	32
D - County Road	38
DM - Road Machinery	48
H - Capital Projects	57
S - Workers Compensation	65
TC - Custodial	70
TE - Private Purpose Trust	76
K - Schedule of Non-Current Government Assets	81
W - Schedule of Non-Current Government Liabilities	83
Supplemental Schedules	84
Statement of Indebtedness	85
Bond Repayment	87
Bank Reconciliation	89
Employee and Retiree Benefits	98

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- CD - Special Grant
- D - County Road
- DM - Road Machinery
- H - Capital Projects
- S - Workers Compensation
- TC - Custodial
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$9,388,199.63	\$16,161,019.64	\$5,486,470.94
201 - Cash In Time Deposits	\$42,488,117.68	\$51,906,247.47	\$38,504,464.31
210 - Petty Cash	\$17,825.34	\$16,360.57	\$16,360.57
215 - Departmental Cash	\$1,000.00	\$1,000.00	\$1,000.00
Total for Cash and Cash Equivalents	\$51,895,142.65	\$68,084,627.68	\$44,008,295.82
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$1,703,073.29	\$401,587.97	\$1,107,762.77
Total for Restricted Cash and Cash Equivalents	\$1,703,073.29	\$401,587.97	\$1,107,762.77
Net Taxes Receivable			
250 - Taxes Receivable Current	-	\$219,796.44	-
260 - Taxes Receivable Overdue	\$7,006,435.57	\$5,399,744.61	\$6,550,980.52
270 - Taxes Receivable On State Lands	\$6,426,663.66	\$3,186,542.12	\$3,163,819.52
280 - Returned School Taxes Receivable	\$7,907,785.46	\$6,534,061.81	\$6,674,766.31
295 - Delinquent Village Taxes Receivable	\$607,341.58	\$656,811.93	(\$8,303.09)
300 - Taxes Receivable Pending	\$245,165.86	\$338,472.61	\$479,282.39
330 - Property Acquired For Taxes	\$499,843.74	\$416,646.30	\$544,042.66
342 - Allowance For Uncollectible Taxes	(\$159,357.81)	(\$222,417.85)	(\$384,245.37)
Total for Net Taxes Receivable	\$22,533,878.06	\$16,529,657.97	\$17,020,342.94

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Net Other Receivables			
380 - Accounts Receivable	\$5,448,460.02	\$5,980,849.41	\$4,183,533.63
389 - Allowance For Receivables	(\$195,373.23)	(\$115,029.02)	(\$826,285.37)
Total for Net Other Receivables	\$5,253,086.79	\$5,865,820.39	\$3,357,248.26
Due From			
391 - Due From Other Funds	\$2,671,855.81	\$1,624,517.83	\$2,189,804.36
410 - Due from State and Federal Government	\$4,794,899.31	\$3,405,770.52	\$2,488,423.15
430 - Towns and Cities	\$198,296.48	\$118,387.25	\$193,484.70
440 - Due from Other Governments <i>Due from Columbia County</i>	\$6,365.59	\$6,365.59	\$6,365.59
Total for Due From	\$7,671,417.19	\$5,155,041.19	\$4,878,077.80
Other Assets			
400 - State and Federal Social Services	\$5,880,535.00	\$7,484,883.00	\$6,439,759.00
480 - Prepaid Expenses	\$1,120,724.55	\$636,329.20	\$995,886.00
489 - Miscellaneous Current Assets <i>Short & Long Term Opioid Settlement</i>	\$962,905.00	-	-
Total for Other Assets	\$7,964,164.55	\$8,121,212.20	\$7,435,645.00
Total for Assets	\$97,020,762.53	\$104,157,947.40	\$77,807,372.59
Total for Assets and Deferred Outflows	\$97,020,762.53	\$104,157,947.40	\$77,807,372.59

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$4,633,153.29	\$4,173,425.83	\$4,280,782.60
601 - Accrued Liabilities	\$505,735.10	\$492,930.51	\$341,466.95
730 - Guaranty & Bid Deposits	\$42,278.43	\$2,831,044.44	-
Total for Payables	\$5,181,166.82	\$7,497,400.78	\$4,622,249.55
Due to			
630 - Due To Other Funds	\$3,227,814.05	\$1,580,905.39	\$914,529.54
631 - Due To Other Governments <i>Project 126, Columbia Greene College</i>	\$173,672.33	\$197,686.90	\$9,111.27
660 - Due To School Districts	\$10,244,237.39	\$8,798,682.69	\$8,973,245.71
668 - Due to Village Delinquent Taxes	\$605,241.55	\$6,823,868.24	(\$8,005.66)
718 - State Retirement	-	\$274,954.72	\$5,081.62
Total for Due to	\$14,250,965.32	\$17,676,097.94	\$9,893,962.48
Other Liabilities			
688 - Other Liabilities <i>Reallocation of Liabilities</i>	\$10,390,433.66	\$5,036,032.78	\$4,305,822.06
690 - Overpayments and Clearing Account	\$372.11	\$372.11	\$372.11
720 - Group Insurance	\$331,100.26	\$470,772.87	\$153,557.20
Total for Other Liabilities	\$10,721,906.03	\$5,507,177.76	\$4,459,751.37
Total for Liabilities	\$30,154,038.17	\$30,680,676.48	\$18,975,963.40

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$2,776,476.67	\$2,144,705.46	\$1,902,443.58
694 - Deferred Taxes	\$6,532,812.00	\$5,136,354.86	\$5,689,381.74
Total for Deferred Inflows of Resources	\$9,309,288.67	\$7,281,060.32	\$7,591,825.32
Total for Deferred Inflows	\$9,309,288.67	\$7,281,060.32	\$7,591,825.32
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$1,120,724.55	\$636,329.20	\$995,886.00
Total for Nonspendable Fund Balance	\$1,120,724.55	\$636,329.20	\$995,886.00
Restricted Fund Balance			
863 - Insurance Reserve	\$4,899.51	\$15,760.84	\$37,293.22
884 - Reserve For Debt	\$1,698,173.78	\$385,827.13	\$1,070,469.55
899 - Other Restricted Fund Balance	-	\$0.00	-
Total for Restricted Fund Balance	\$1,703,073.29	\$401,587.97	\$1,107,762.77
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$4,800,000.00	\$4,275,000.00	\$3,050,000.00
915 - Assigned Unappropriated Fund Balance	\$32,721,233.03	\$46,633,362.02	\$32,911,414.75
Total for Assigned Fund Balance	\$37,521,233.03	\$50,908,362.02	\$35,961,414.75

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$17,212,404.82	\$14,249,931.41	\$13,174,520.35
Total for Unassigned Fund Balance	\$17,212,404.82	\$14,249,931.41	\$13,174,520.35
Total for Fund Balance	\$57,557,435.69	\$66,196,210.60	\$51,239,583.87
Total for Liabilities, Deferred Inflows and Fund Balances	\$97,020,762.53	\$104,157,947.40	\$77,807,372.59

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$16,395,831.58	\$18,787,483.05	\$17,191,859.00
1002 - Real Property Taxes, Part-County	\$95,000.00	\$95,000.00	\$95,000.00
Total for Property Taxes	\$16,490,831.58	\$18,882,483.05	\$17,286,859.00
Property Tax Items			
1051 - Gain From Sale of Tax Acquired Property	\$2,776,222.79	\$52,000.00	-
1081 - Other Payments In Lieu of Taxes	\$1,223,408.62	\$1,193,695.04	\$1,342,110.99
1090 - Interest and Penalties on Real Prop Taxes	\$1,598,622.29	\$2,181,518.75	\$1,603,382.35
Total for Property Tax Items	\$5,598,253.70	\$3,427,213.79	\$2,945,493.34
Non-Property Tax Items			
1110 - Sales and Use Tax	\$48,304,971.64	\$45,846,277.24	\$43,042,738.72
1140 - Emergency Telephone System Surcharge	\$185,149.30	\$198,911.13	\$198,656.04
1189 - Other Non Property Tax	-	\$5,262.01	\$4,049.23
Total for Non-Property Tax Items	\$48,490,120.94	\$46,050,450.38	\$43,245,443.99
Departmental Income			
1230 - Treasurer Fees	\$188,438.13	\$345,404.27	\$208,525.64
1235 - Charges For Tax Advertising and Redemption	-	\$0.00	(\$834.72)
1255 - Clerk Fees	\$1,451,793.39	\$1,580,521.59	\$1,762,073.90
1260 - Personnel Fees	\$2,090.00	\$3,240.00	\$1,500.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
1265 - Attorney Fees	\$1,250.75	\$564.85	\$3,651.50
1289 - Other General Departmental Income	\$226,792.77	\$232,855.44	\$198,525.98
1510 - Sheriff Fees	\$81,946.30	\$80,431.69	\$54,305.85
1515 - Alternative to Incarceration Fees	\$407.65	\$229.50	\$21.00
1580 - Restitution Surcharge	\$342.87	\$2,490.90	\$3,480.34
1589 - Other Public Safety Departmental Income	\$717,198.27	\$649,534.72	\$549,315.31
1601 - Public Health Fees	\$79,419.82	\$274,965.09	\$52,589.57
1610 - Home Nursing Charges	-	-	\$41,462.00
1615 - Laboratory Fees	\$355,737.01	\$390,981.66	\$366,851.04
1620 - Mental Health Fees	\$3,317,770.69	\$3,411,426.57	\$3,105,923.98
1621 - Early Intervention Fees for Services	\$19,326.98	\$17,406.19	\$23,925.00
1689 - Other Health Departmental Income	\$273,487.38	\$389,171.63	\$1,776.03
1789 - Other Transportation Departmental Income	-	\$1,648.96	-
1801 - Repayment of Medical Assistance	\$65,994.54	\$1,187.41	\$275.73
1809 - Repayment of Family Assistance	\$145,549.00	\$103,507.62	\$149,889.79
1811 - Medical Incentive Earnings	\$48,443.34	\$55,366.86	\$57,361.53
1819 - Repayment of Child Care	\$161,809.07	\$362,091.29	\$535,797.57
1823 - Repayment of Juvenile Delinquent Care	-	-	\$1,780.82
1840 - Repayment of Safety Net Assistance	\$127,779.31	\$116,914.28	\$142,775.22
1841 - Repayment of Home Energy Assistance	\$26,738.91	(\$454.43)	\$48,631.12
1842 - Repayment of Emergency Care For Adults	\$82.30	-	\$0.00
1894 - Social Services Charges	\$18,727.93	\$15,249.37	-
1962 - Sealer of Weights and Measures Fees	\$220.00	\$380.00	\$2,300.00
1972 - Charges Programs for the Aging	\$112,461.77	\$123,955.14	\$154,768.85
1989 - Other Economic Assistance and Opportunity Income	\$28,500.00	\$36,500.00	\$23,000.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2089 - Other Culture and Recreation Income	\$25,107.00	\$28,125.00	\$28,934.50
2130 - Refuse and Garbage Charges	\$8,461,418.11	\$8,317,186.47	\$6,518,720.50
2170 - Community Development Income	\$198,352.91	\$507,555.37	\$298,094.65
2801 - Interfund Revenues	\$307,500.00	-	-
Total for Departmental Income	\$16,444,686.20	\$17,048,437.44	\$14,335,422.70
Intergovernmental Charges			
2210 - General Services Other Government <i>Town Computer Services</i>	\$31,219.96	\$38,071.32	\$75,117.32
2215 - Election Service Charges	\$131,750.08	\$40,461.73	\$8,302.36
2260 - Public Safety Services Other Governments <i>Drug investigation</i>	\$46,713.50	\$7,979.30	-
2264 - Jail Facilities Services Other Governments	-	\$147.42	-
2372 - Planning Services Other Governments <i>Economic Development</i>	\$11,090.51	\$38,027.66	\$100.00
2376 - Refuse and Garbage Services Other Governments <i>Single Source Recycling</i>	\$804,873.55	\$516,124.64	\$108,147.48
2389 - Miscellaneous Revenue Other Governments	-	\$39,821.94	-
Total for Intergovernmental Charges	\$1,025,647.60	\$680,634.01	\$191,667.16
Use of Money and Property			
2401 - Interest and Earnings	\$2,043,649.18	\$262,899.35	\$69,478.17
2410 - Rental of Real Property	\$11,606.34	\$11,013.28	\$19,697.53
2450 - Commissions	\$48,232.04	\$47,737.93	-
Total for Use of Money and Property	\$2,103,487.56	\$321,650.56	\$89,175.70
Licenses and Permits			

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2545 - Licenses Other	\$54,265.00	\$32,720.00	\$49,390.00
2590 - Permits Other	\$9,900.00	\$15,751.00	\$15,116.00
Total for Licenses and Permits	\$64,165.00	\$48,471.00	\$64,506.00
Fines and Forfeitures			
2611 - Fines and Penalties Dog Cases	\$40.00	\$65.00	\$52.50
2615 - Stop DWI Fines	\$187,734.54	\$226,908.75	\$165,027.52
2625 - Forfeiture of Crime Proceeds	\$6,373.99	-	\$23,966.50
Total for Fines and Forfeitures	\$194,148.53	\$226,973.75	\$189,046.52
Sales of Property and Compensation for Loss			
2651 - Sales of Refuse For Recycling	\$166,168.20	\$130,423.45	\$160,992.55
2655 - Sales Other	\$1,571.20	\$289.19	\$64.30
2660 - Sales of Real Property	-	\$82,226.64	\$300.00
2665 - Sales of Equipment	-	-	\$0.00
2680 - Insurance Recoveries	\$143,988.19	\$110,421.29	\$10,800.17
Total for Sales of Property and Compensation for Loss	\$311,727.59	\$323,360.57	\$172,157.02
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$111,811.01	\$11,117.40	\$183,143.14
2705 - Gifts and Donations	\$22,054.75	\$155,458.78	\$21,477.30
2720 - OTB Distributed Earnings	\$61,902.00	\$61,203.00	\$44,204.00
2770 - Unclassified	-	\$0.00	\$882,709.32
2772 - Intergovernmental Transfer	-	\$29,501.35	-
Total for Other Revenues	\$195,767.76	\$257,280.53	\$1,131,533.76

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
State Aid			
3005 - State Aid Mortgage Tax	\$1,524,089.78	\$2,514,770.93	\$2,203,395.61
3021 - State Aid Court Facilities	\$153,527.00	\$418,120.00	\$150,336.00
3025 - State Aid Indigent Legal Services Fund	\$1,199,363.52	\$1,075,580.39	\$813,250.02
3030 - State Aid District Attorney Salaries	\$468,256.00	\$324,318.00	\$358,429.35
3040 - State Aid Real Property Tax Administration	-	-	\$0.00
3089 - State Aid Other <i>Board of Elections</i>	\$212,717.23	\$564,107.55	\$305,477.72
3277 - State Aid Education of Handicapped Child	\$2,411,578.82	\$1,441,075.61	\$1,449,528.67
3306 - State Aid Homeland Security	-	-	\$0.00
3310 - State Aid Probation Services	\$125,155.28	\$126,998.58	\$129,609.64
3315 - State Aid Navigation Law Enforcement	\$21,694.98	\$19,823.13	\$15,047.01
3330 - State Aid Unified Court Budget Security Service	-	\$4,471.18	\$509.53
3389 - State Aid Other Public Safety	\$132,428.53	\$82,792.70	\$153,778.76
3401 - State Aid Public Health	\$1,189,520.49	\$1,276,310.50	\$42,930.88
3449 - State Aid Early Intervention	\$266,687.52	\$263,153.16	\$179,345.44
3472 - State Aid Special Health Programs	-	\$5,432.59	-
3486 - State Aid Narcotic Addiction Control	\$822,922.20	\$869,893.20	\$851,777.00
3489 - State Aid Other Health	-	\$54,521.55	\$21,098.00
3490 - State Aid Mental Health	\$1,829,092.20	\$1,632,210.30	\$1,671,279.00
3589 - State Aid Other Transportation	\$267,617.25	\$435,219.40	\$222,137.41
3601 - State Aid Medical Assistance	(\$33,015.00)	-	-
3610 - State Aid Social Services Administration	\$865,738.00	\$1,065,263.00	\$986,552.00
3619 - State Aid Child Care	\$1,870,542.00	\$1,867,568.00	\$1,957,796.00
3623 - State Aid Juvenile Delinquent	-	\$593.07	\$2,710.20

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3640 - State Aid Safety Net	\$341,014.00	\$249,376.00	\$200,069.00
3642 - State Aid Emergency Aid For Adults	\$43,157.00	\$31,011.00	\$45,011.00
3655 - State Aid Day Care	\$320,643.00	\$191,790.00	\$98,504.00
3670 - State Aid Services for Recipients	\$1,840,971.00	\$1,632,851.00	\$1,669,978.00
3710 - State Aid Veterans Service Agencies	\$25,000.00	\$37,665.00	\$8,000.00
3715 - State Aid Tourism Promotion	\$52,017.00	\$0.00	\$100,964.00
3772 - State Aid Programs for Aging	\$1,567,910.29	\$952,128.50	\$742,233.81
3820 - State Aid Youth Programs	\$77,439.77	\$51,046.83	\$91,288.00
3989 - State Aid Other Home and Community Service	\$13,381.68	\$6,367.45	\$11,563.22
Total for State Aid	\$17,609,449.54	\$17,194,458.62	\$14,482,599.27
Federal Aid			
4320 - Federal Aid Crime Control	\$4,950.00	-	-
4401 - Federal Aid Public Health	\$1,234,399.41	\$851,356.49	\$163,059.44
4489 - Federal Aid Other Health	-	\$6,877.00	-
4490 - Federal Aid Mental Health	\$402,104.00	\$367,162.00	\$278,920.54
4589 - Federal Aid Other Transportation	-	\$121,500.00	-
4601 - Federal Aid Medicaid Assistance	(\$33,013.00)	-	-
4609 - Federal Aid Family Assistance	\$655,482.00	\$824,035.00	\$615,616.00
4610 - Federal Aid Social Services Administration	\$2,295,782.00	\$2,645,977.00	\$2,637,668.00
4611 - Federal Aid Food Stamp Program Administration	\$560,910.00	\$616,623.00	\$579,354.00
4615 - Federal Aid Flexible Fund for Family Services FFFS	\$2,001,185.00	\$2,853,251.00	\$2,063,207.00
4640 - Federal Aid Safety Net	\$4,414.00	\$13,228.00	\$22,963.00
4661 - Federal Aid Title IV B Funds	\$34,556.00	\$44,920.00	\$37,245.00
4670 - Federal Aid Services for Recipients	\$170,244.00	\$147,728.00	\$173,146.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
4689 - Federal Aid Other Social Services	\$1,007,756.00	\$853,044.00	\$930,548.00
4772 - Federal Aid Programs for Aging	\$441,601.78	\$299,830.85	\$553,128.38
4991 - Federal Aid Water Capital Projects	\$478,658.00	-	\$277,035.94
Total for Federal Aid	\$9,259,029.19	\$9,645,532.34	\$8,331,891.30
Total for Revenues	\$117,787,315.19	\$114,106,946.04	\$102,465,795.76
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$750,248.80	-	\$0.00
Total for Operating Transfers	\$750,248.80	\$0.00	\$0.00
Total for Other Sources	\$750,248.80	\$0.00	\$0.00
Total for Revenues and Other Sources	\$118,537,563.99	\$114,106,946.04	\$102,465,795.76

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$316,382.76	\$307,092.79	\$252,655.62
10102 - Legislative Board - Equipment and Capital Outlay	-	-	\$0.00
10104 - Legislative Board - Contractual	\$24,329.29	\$21,431.34	\$19,572.54
10108 - Legislative Board - Employee Benefits	\$169,882.93	\$171,640.53	\$221,009.54
10401 - Clerk of the Legislative Board - Personal Services	\$582,815.02	\$553,862.49	\$465,882.47
10402 - Clerk of the Legislative Board - Equipment and Capital Outlay	\$26,348.04	\$10,689.44	\$10,876.17
10404 - Clerk of the Legislative Board - Contractual	\$17,214.76	\$13,367.36	\$11,249.54
10408 - Clerk of the Legislative Board - Employee Benefits	\$173,660.91	\$173,360.86	\$175,868.20
Total for Legislative Board	\$1,310,633.71	\$1,251,444.81	\$1,157,114.08
Judicial			
11624 - Unified Court Budget Costs - Contractual	-	\$4,240.00	\$2,150.00
11651 - District Attorney - Personal Services	\$1,117,086.33	\$1,039,420.72	\$1,002,363.42
11652 - District Attorney - Equipment and Capital Outlay	\$199.00	\$663.72	\$0.00
11654 - District Attorney - Contractual	\$91,164.00	\$59,725.85	\$92,782.94
11658 - District Attorney - Employee Benefits	\$338,686.70	\$296,558.58	\$313,032.02
11701 - Public Defender - Personal Services	\$479,911.09	\$436,253.98	\$485,785.29
11702 - Public Defender - Equipment and Capital Outlay	-	\$921.16	\$3,950.55
11704 - Public Defender - Contractual	\$1,445,199.78	\$1,202,587.95	\$981,221.51

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
11708 - Public Defender - Employee Benefits	\$58,890.38	\$53,078.81	\$195,559.73
11852 - Med Examiners/Coroners - Equipment and Capital Outlay	-	-	\$0.00
11854 - Med Examiners/Coroners - Contractual	\$205,252.27	\$172,219.55	\$200,961.22
Total for Judicial	\$3,736,389.55	\$3,265,670.32	\$3,277,806.68
Executive			
12304 - Municipal Executive - Contractual	-	\$12,138.27	\$7,759.78
Total for Executive	\$0.00	\$12,138.27	\$7,759.78
Finance			
13204 - Auditor - Contractual	\$85,783.00	\$92,000.00	\$89,150.00
13251 - Treasurer - Personal Services	\$721,079.67	\$684,060.28	\$643,498.55
13252 - Treasurer - Equipment and Capital Outlay	\$1,390.57	\$157.83	\$0.00
13254 - Treasurer - Contractual	\$209,229.12	\$299,257.97	\$320,793.20
13258 - Treasurer - Employee Benefits	\$281,233.74	\$291,479.78	\$284,235.02
13551 - Assessment - Personal Services	\$365,438.31	\$344,408.50	\$326,600.27
13552 - Assessment - Equipment and Capital Outlay	\$20,609.80	\$91,125.48	\$16,127.95
13554 - Assessment - Contractual	\$72,524.32	\$57,371.43	\$49,263.18
13558 - Assessment - Employee Benefits	\$152,785.92	\$140,302.87	\$143,876.11
13624 - Tax Advertising and Expense - Contractual	\$4,255.68	\$8,568.88	\$0.00
13644 - Expenditures on Property Acquired for Taxes - Contractual	\$85,433.94	\$264.31	\$267.65
13804 - Fiscal Agents Fees - Contractual	\$2,516.00	-	\$2,374.00
Total for Finance	\$2,002,280.07	\$2,008,997.33	\$1,876,185.93

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Municipal Staff			
14101 - Clerk - Personal Services	\$853,763.61	\$846,425.61	\$882,553.76
14102 - Clerk - Equipment and Capital Outlay	\$2,619.94	\$2,690.00	\$2,316.12
14104 - Clerk - Contractual	\$141,610.18	\$88,597.68	\$106,147.56
14108 - Clerk - Employee Benefits	\$484,896.72	\$517,655.50	\$552,680.64
14201 - Law - Personal Services	\$345,136.22	\$305,006.46	\$299,327.03
14202 - Law - Equipment and Capital Outlay	\$1,285.88	\$336.79	\$194.98
14204 - Law - Contractual	\$24,325.17	\$21,454.21	\$51,698.01
14208 - Law - Employee Benefits	\$64,412.70	\$97,810.89	\$85,755.47
14301 - Personnel - Personal Services	\$292,037.42	\$266,789.44	\$245,290.36
14302 - Personnel - Equipment and Capital Outlay	\$6,905.60	\$1,125.79	\$123.58
14304 - Personnel - Contractual	\$80,672.17	\$78,594.83	\$74,221.66
14308 - Personnel - Employee Benefits	\$112,788.96	\$122,071.41	\$124,950.15
14501 - Elections - Personal Services	\$261,958.13	\$263,901.78	\$242,015.42
14502 - Elections - Equipment and Capital Outlay	\$56,050.88	\$61,100.64	\$110,809.94
14504 - Elections - Contractual	\$181,504.59	\$345,965.27	\$240,253.15
14508 - Elections - Employee Benefits	\$130,404.76	\$120,387.12	\$108,541.15
14601 - Records Management - Personal Services	\$110,958.10	\$121,192.64	\$129,599.91
14602 - Records Management - Equipment and Capital Outlay	\$6,900.91	-	\$0.00
14604 - Records Management - Contractual	\$17,034.70	\$9,619.96	\$10,692.34
14608 - Records Management - Employee Benefits	\$21,525.78	\$43,991.35	\$52,893.23
14704 - Board of Ethics - Contractual	\$194.00	\$84.00	\$76.00
Total for Municipal Staff	\$3,196,986.42	\$3,314,801.37	\$3,320,140.46
Shared Services			

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
16104 - Central Services Administration - Contractual	\$74,157.05	\$85,943.00	\$82,016.75
16201 - Operation of Plant - Personal Services	\$834,699.89	\$766,882.60	\$807,768.68
16202 - Operation of Plant - Equipment and Capital Outlay	\$63,282.92	\$112,126.95	\$111,767.01
16204 - Operation of Plant - Contractual	\$808,020.99	\$694,957.52	\$672,022.38
16208 - Operation of Plant - Employee Benefits	\$436,243.59	\$454,318.10	\$488,206.31
16604 - Central Storeroom - Contractual	-	-	\$0.00
16801 - Central Data Processing - Personal Services	\$321,849.10	\$233,847.68	\$212,079.29
16802 - Central Data Processing - Equipment and Capital Outlay	\$93,948.13	\$92,924.73	\$190,290.34
16804 - Central Data Processing - Contractual	\$36,345.88	\$34,005.24	\$50,316.82
16808 - Central Data Processing - Employee Benefits	\$137,881.40	\$108,821.99	\$90,133.07
Total for Shared Services	\$2,806,428.95	\$2,583,827.81	\$2,704,600.65
Special Items			
19104 - Unallocated Insurance - Contractual	-	-	\$4,612.00
19204 - Municipal Association Dues - Contractual	\$10,636.00	\$9,385.00	\$9,126.00
19304 - Judgements and Claims - Contractual	\$144,875.02	\$127,144.46	\$158,104.25
19554 - Payments In Lieu Of Taxes - Contractual	\$25,011.64	-	\$12,505.82
19894 - General Government Support, Other - Contractual	-	-	\$0.00
Total for Special Items	\$180,522.66	\$136,529.46	\$184,348.07
Total for General Government Support	\$13,233,241.36	\$12,573,409.37	\$12,527,955.65
Education			
Community College			
24904 - Community College Tuition - Contractual	\$605,093.94	\$619,435.23	\$704,469.70

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
24954 - Contribution to Community College - Contractual	\$3,002,376.00	\$3,158,709.00	\$3,155,039.00
Total for Community College	\$3,607,469.94	\$3,778,144.23	\$3,859,508.70
Other Educational Expenditures			
29601 - Education of Handicapped Children - Personal Services	\$171,129.66	\$190,457.64	\$188,989.03
29604 - Education of Handicapped Children - Contractual	\$3,711,239.92	\$3,384,188.81	\$3,053,894.06
29608 - Education of Handicapped Children - Employee Benefits	\$114,706.55	\$122,548.73	\$101,027.03
29804 - Other Education Activities - Contractual	\$234,090.00	\$234,090.00	\$234,090.00
Total for Other Educational Expenditures	\$4,231,166.13	\$3,931,285.18	\$3,578,000.12
Total for Education	\$7,838,636.07	\$7,709,429.41	\$7,437,508.82
Public Safety			
Administration			
30201 - Public Safety Communication Systems - Personal Services	\$31,650.74	\$32,339.38	\$29,516.92
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$14,095.35	\$25,118.11	\$17,288.12
30204 - Public Safety Communication Systems - Contractual	\$539,736.29	\$483,668.28	\$419,807.31
30208 - Public Safety Communication Systems - Employee Benefits	\$16,913.27	\$17,277.87	\$17,029.69
Total for Administration	\$602,395.65	\$558,403.64	\$483,642.04
Law Enforcement			
31101 - Sheriff - Personal Services	\$4,371,877.32	\$3,825,904.60	\$3,401,273.46
31102 - Sheriff - Equipment and Capital Outlay	\$361,947.17	\$448,338.77	\$129,305.36
31104 - Sheriff - Contractual	\$681,825.55	\$704,817.53	\$504,418.18

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
31108 - Sheriff - Employee Benefits	\$1,697,335.79	\$1,574,684.75	\$1,331,874.06
31401 - Probation - Personal Services	\$932,594.98	\$905,458.33	\$956,342.21
31402 - Probation - Equipment and Capital Outlay	\$795.51	\$40,974.27	\$1,740.76
31404 - Probation - Contractual	\$65,661.34	\$64,372.82	\$55,672.33
31408 - Probation - Employee Benefits	\$433,603.69	\$447,924.67	\$509,710.40
31501 - Jail - Personal Services	\$3,068,280.09	\$2,552,398.32	\$2,152,807.82
31502 - Jail - Equipment and Capital Outlay	\$27,789.28	\$216,106.81	\$300,182.06
31504 - Jail - Contractual	\$1,596,099.72	\$1,538,234.06	\$1,343,882.81
31508 - Jail - Employee Benefits	\$1,218,448.42	\$1,005,879.59	\$1,005,363.97
Total for Law Enforcement	\$14,456,258.86	\$13,325,094.52	\$11,692,573.42
Traffic Control			
33151 - STOP DWI - Personal Services	\$12,500.02	\$12,500.02	\$11,826.94
33152 - STOP DWI - Equipment and Capital Outlay	-	\$8,023.12	\$4,691.38
33154 - STOP DWI - Contractual	\$111,493.35	\$124,766.35	\$79,224.17
33158 - STOP DWI - Employee Benefits	\$1,078.18	\$977.58	\$969.57
Total for Traffic Control	\$125,071.55	\$146,267.07	\$96,712.06
Fire Protection			
34101 - Fire Protection - Personal Services	\$1,377,237.17	\$1,330,327.13	\$1,302,851.33
34102 - Fire Protection - Equipment and Capital Outlay	\$199,606.83	\$223,834.46	\$10,645.32
34104 - Fire Protection - Contractual	\$202,060.13	\$176,243.59	\$174,686.50
34108 - Fire Protection - Employee Benefits	\$446,749.24	\$492,638.88	\$544,996.56
Total for Fire Protection	\$2,225,653.37	\$2,223,044.06	\$2,033,179.71
Other Public Safety			

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
36101 - Examining Boards - Personal Services	\$2,256.74	\$22,498.51	\$19,376.47
36102 - Examining Boards - Equipment and Capital Outlay	-	\$1,512.25	\$1,361.00
36104 - Examining Boards - Contractual	\$1,930.71	\$1,147.63	\$1,094.96
36108 - Examining Boards - Employee Benefits	\$9,990.69	\$11,304.84	\$12,394.00
36452 - Homeland Security - Equipment and Capital Outlay	-	-	\$0.00
36454 - Homeland Security - Contractual	-	-	\$0.00
Total for Other Public Safety	\$14,178.14	\$36,463.23	\$34,226.43
Total for Public Safety	\$17,423,557.57	\$16,289,272.52	\$14,340,333.66
Health			
Public Health Program			
40101 - Public Health - Personal Services	\$904,802.65	\$783,389.60	\$916,628.54
40102 - Public Health - Equipment and Capital Outlay	\$54,400.97	\$26,121.62	\$18,539.36
40104 - Public Health - Contractual	\$938,261.81	\$623,993.76	\$323,869.86
40108 - Public Health - Employee Benefits	\$336,020.44	\$365,369.38	\$430,208.57
40351 - Family Health and Planning Services - Personal Services	\$606,089.89	\$699,494.26	\$612,265.83
40352 - Family Health and Planning Services - Equipment and Capital Outlay	-	-	\$9,727.25
40354 - Family Health and Planning Services - Contractual	\$238,553.11	\$218,175.63	\$155,702.95
40358 - Family Health and Planning Services - Employee Benefits	\$281,836.39	\$271,477.42	\$242,642.98
40424 - Rabies Control - Contractual	\$30,398.57	\$14,407.91	\$25,534.67
40591 - Early Intervention Program - Personal Services	\$243,258.16	\$231,499.19	\$281,975.41
40592 - Early Intervention Program - Equipment and Capital Outlay	-	-	\$23,566.19
40594 - Early Intervention Program - Contractual	\$170,481.59	\$115,681.11	\$120,609.22

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
40598 - Early Intervention Program - Employee Benefits	\$78,341.94	\$79,210.40	\$70,031.13
40704 - Child Health Program - Contractual	\$177.40	\$1,390.83	\$211.57
40801 - Child Health Program - Personal Services	\$16,793.88	\$16,209.86	\$15,758.36
40804 - Child Health Program - Contractual	\$1,946,553.88	\$1,588,536.09	\$1,538,064.85
Total for Public Health Program	\$5,845,970.68	\$5,034,957.06	\$4,785,336.74
Addiction Control			
42504 - Alcoholic Addiction Control - Contractual	\$1,285,750.06	\$1,373,949.59	\$1,735,830.47
Total for Addiction Control	\$1,285,750.06	\$1,373,949.59	\$1,735,830.47
Mental Health			
43101 - Mental Health Administration - Personal Services	\$2,487,940.38	\$2,407,138.95	\$2,167,183.86
43102 - Mental Health Administration - Equipment and Capital Outlay	\$83,282.79	\$98,739.80	\$79,881.72
43104 - Mental Health Administration - Contractual	\$2,089,690.22	\$2,010,380.22	\$1,864,831.00
43108 - Mental Health Administration - Employee Benefits	\$1,007,508.49	\$1,009,566.19	\$986,385.83
43204 - Mental Health Programs - Contractual	\$17,089.59	-	\$0.00
Total for Mental Health	\$5,685,511.47	\$5,525,825.16	\$5,098,282.41
Total for Health	\$12,817,232.21	\$11,934,731.81	\$11,619,449.62
Transportation			
Public Transportation			
56304 - Bus Operations - Contractual	\$1,125,705.04	-	-
Total for Public Transportation	\$1,125,705.04	\$0.00	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Transportation	\$1,125,705.04	\$0.00	\$0.00
Economic Assistance and Opportunity			
Social Services Programs			
60101 - Social Services Administration - Personal Services	\$4,712,588.89	\$5,072,117.68	\$4,802,590.39
60102 - Social Services Administration - Equipment and Capital Outlay	\$96,760.10	\$88,985.34	\$106,447.71
60104 - Social Services Administration - Contractual	\$1,075,808.02	\$1,095,773.27	\$1,000,530.09
60108 - Social Services Administration - Employee Benefits	\$2,065,074.99	\$2,262,971.38	\$2,176,183.26
60554 - Day Care - Contractual	\$359,513.50	\$209,436.98	\$117,684.77
60704 - Services for Recipients - Contractual	\$840,442.33	\$793,814.89	\$748,043.85
61004 - Medicaid to State - Contractual	\$8,855,225.00	\$8,285,096.00	\$7,944,773.00
61094 - Family Assistance - Contractual	\$2,471,876.99	\$2,724,147.39	\$1,866,929.30
61194 - Child Care - Contractual	\$2,919,179.35	\$2,812,708.12	\$2,673,057.88
61234 - Juvenile Delinquent - Contractual	\$22,907.35	\$3,485.25	\$7,209.22
61294 - State Training School - Contractual	-	\$188,058.00	\$4,171.00
61404 - Safety Net - Contractual	\$1,343,210.43	\$1,027,818.18	\$883,823.87
61414 - Home Energy Assistance - Contractual	\$26,739.78	\$5,132.62	\$48,629.86
61424 - Emergency Aid For Adults - Contractual	\$86,389.87	\$62,030.96	\$90,973.46
Total for Social Services Programs	\$24,875,716.60	\$24,631,576.06	\$22,471,047.66
Economic Opportunity and Development			
63264 - Economic Opportunity Programs, Other - Contractual <i>Community Action</i>	\$45,000.00	\$45,000.00	\$40,000.00
64201 - Promotion of Industry - Personal Services	\$235,392.31	\$399.60	-
64202 - Promotion of Industry - Equipment and Capital Outlay	\$58,347.50	-	-

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
64204 - Promotion of Industry - Contractual	\$983,895.98	-	-
64208 - Promotion of Industry - Employee Benefits	\$59,162.45	\$30.57	-
65101 - Veterans Service - Personal Services	\$264,884.55	\$217,276.33	\$190,203.05
65102 - Veterans Service - Equipment and Capital Outlay	\$54,346.99	\$26,224.79	\$257.70
65104 - Veterans Service - Contractual	\$58,837.32	\$69,700.52	\$43,610.75
65108 - Veterans Service - Employee Benefits	\$49,696.37	\$45,247.65	\$66,083.36
66101 - Consumer Affairs - Personal Services	\$64,241.10	\$61,765.20	\$57,763.65
66102 - Consumer Affairs - Equipment and Capital Outlay	-	\$52,015.72	\$2,685.19
66104 - Consumer Affairs - Contractual	\$4,589.70	\$4,793.42	\$2,703.74
66108 - Consumer Affairs - Employee Benefits	\$36,767.47	\$36,807.03	\$24,688.64
67721 - Programs for the Aging - Personal Services	\$1,085,410.10	\$986,986.36	\$896,499.81
67722 - Programs for the Aging - Equipment and Capital Outlay	\$46,032.34	\$68,089.85	\$0.00
67724 - Programs for the Aging - Contractual	\$1,355,432.18	\$2,741,824.29	\$1,742,553.98
67728 - Programs for the Aging - Employee Benefits	\$461,371.21	\$456,803.09	\$458,975.86
Total for Economic Opportunity and Development	\$4,863,407.57	\$4,812,964.42	\$3,526,025.73
Total for Economic Assistance and Opportunity	\$29,739,124.17	\$29,444,540.48	\$25,997,073.39
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$17,728.40	\$26,016.20	\$2,579.00
71102 - Parks - Equipment and Capital Outlay	\$634.00	\$2,707.61	\$16,365.48
71104 - Parks - Contractual	\$48,087.32	\$47,756.91	\$175,966.58
71108 - Parks - Employee Benefits	\$1,292.26	\$1,897.22	\$181.88
73101 - Youth Programs - Personal Services	\$109,216.30	\$107,409.40	\$98,823.15

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
73104 - Youth Programs - Contractual	\$126,309.39	\$97,539.56	\$73,210.99
73108 - Youth Programs - Employee Benefits	\$55,883.55	\$57,055.14	\$54,815.14
Total for Recreation	\$359,151.22	\$340,382.04	\$421,942.22
Culture			
74102 - Library - Equipment and Capital Outlay	-	\$60,000.00	-
74104 - Library - Contractual	\$33,900.00	\$33,900.00	\$33,900.00
75101 - Historian - Personal Services	\$12,595.90	\$10,384.74	\$5,768.07
75104 - Historian - Contractual	\$5,063.52	\$5,048.30	\$5,085.70
75108 - Historian - Employee Benefits	\$3,700.41	\$2,259.33	\$2,474.13
75604 - Performing Arts, Other - Contractual	\$54,450.00	\$42,997.50	\$75,990.00
Total for Culture	\$109,709.83	\$154,589.87	\$123,217.90
Total for Culture and Recreation	\$468,861.05	\$494,971.91	\$545,160.12
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	\$407,989.40	\$496,974.44	\$572,575.56
80202 - Planning and Surveys - Equipment and Capital Outlay	-	-	\$0.00
80204 - Planning and Surveys - Contractual	\$431,168.83	\$1,260,724.51	\$1,086,640.26
80208 - Planning and Surveys - Employee Benefits	\$174,300.89	\$224,813.75	\$272,845.86
Total for General Environment	\$1,013,459.12	\$1,982,512.70	\$1,932,061.68
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$1,452,991.02	\$1,334,147.33	\$1,160,432.19

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$553,721.08	\$480,075.12	\$506,583.47
81604 - Refuse and Garbage - Contractual	\$7,166,464.09	\$6,302,513.67	\$5,036,777.38
81608 - Refuse and Garbage - Employee Benefits	\$705,120.37	\$672,353.62	\$644,695.96
81612 - Landfill Closure and Post Closure - Equipment and Capital Outlay	-	\$4,899.98	\$71,400.00
81614 - Landfill Closure and Post Closure - Contractual	\$3,324.07	\$2,413.36	-
Total for Sanitation	\$9,881,620.63	\$8,796,403.08	\$7,419,889.00
Natural Resources			
87104 - Conservation - Contractual	-	\$0.00	\$3,500.00
87204 - Fish and Game - Contractual	\$6,380.00	\$5,265.00	\$5,265.00
87401 - Small Watershed Protection District - Personal Services	\$14,954.94	\$14,954.95	\$14,955.66
87404 - Small Watershed Protection District - Contractual	\$4,248.65	\$34,446.06	\$15,798.54
87408 - Small Watershed Protection District - Employee Benefits	\$1,862.12	\$4,361.59	\$2,453.80
87454 - Flood and Erosion Control - Contractual	\$254,538.00	\$254,538.00	\$254,538.00
87504 - Agriculture and Livestock - Contractual	\$24,284.00	\$24,284.00	\$24,284.00
Total for Natural Resources	\$306,267.71	\$337,849.60	\$320,795.00
Total for Home and Community Services	\$11,201,347.46	\$11,116,765.38	\$9,672,745.68
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$15,291.54	-	-
90308 - Social Security - Employee Benefits	\$1,583.60	\$912.40	\$970.23
90508 - Unemployment Insurance - Employee Benefits	\$7,588.00	\$192.17	\$0.00
90558 - Disability Insurance - Employee Benefits	-	\$0.00	(\$12,061.00)

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$2,408,967.12	\$2,153,632.61	\$2,189,988.77
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Flex Spending Admin</i>	\$9,095.00	\$8,594.25	\$6,401.00
Total for Employee Benefits	\$2,442,525.26	\$2,163,331.43	\$2,185,299.00
Total for Employee Benefits	\$2,442,525.26	\$2,163,331.43	\$2,185,299.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$1,760,000.00	\$4,205,900.00	\$3,104,900.00
97107 - Serial Bonds - Debt Interest	\$1,038,300.10	\$1,120,835.07	\$1,222,255.09
97856 - Installment Purchase Debt - Debt Principal	-	-	\$110,238.22
97857 - Installment Purchase Debt - Debt Interest	-	-	\$2,562.38
Total for Debt Service	\$2,798,300.10	\$5,326,735.07	\$4,439,955.69
Total for Debt Service	\$2,798,300.10	\$5,326,735.07	\$4,439,955.69
Total for Expenditures	\$99,088,530.29	\$97,053,187.38	\$88,765,481.63
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$350,000.00	\$1,200,000.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$28,467,125.17	\$2,641,166.24	\$3,886,311.73

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Interfund Transfers	\$28,467,125.17	\$2,991,166.24	\$5,086,311.73
Total for Interfund Transfers	\$28,467,125.17	\$2,991,166.24	\$5,086,311.73
Total for Other Uses	\$28,467,125.17	\$2,991,166.24	\$5,086,311.73
Total for Expenditures and Other Uses	\$127,555,655.46	\$100,044,353.62	\$93,851,793.36

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$66,196,210.60	\$51,239,583.77	\$42,135,478.69
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$379,316.56	\$894,034.41	\$490,102.68
<i>Audit Adjustments</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$66,575,527.16	\$52,133,618.18	\$42,625,581.37
Add Revenues and Other Sources	\$118,537,563.99	\$114,106,946.04	\$102,465,795.76
Deduct Expenditures and Other Uses	\$127,555,655.46	\$100,044,353.62	\$93,851,793.36
8029 - Fund Balance - End of Year	\$57,557,435.69	\$66,196,210.60	\$51,239,583.77

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$17,435,935.00	\$17,913,513.00	\$17,448,471.00
1099 - Est Rev - Property Tax Items	\$2,700,000.00	\$3,015,000.00	\$3,105,000.00
1199 - Est Rev - Non-Property Tax Items	\$41,000,000.00	\$37,000,000.00	\$36,851,222.00
1299 - Est Rev - Departmental Income	-	\$17,516,688.00	\$14,447,279.00
2199 - Est Rev - Departmental Income	\$18,792,910.00	-	-
2399 - Est Rev - Intergovernmental Charges	-	\$1,010,000.00	\$1,035,000.00
2499 - Est Rev - Use of Money and Property	\$1,463,801.00	\$82,101.00	\$77,101.00
2599 - Est Rev - Licenses and Permits	\$56,000.00	\$51,000.00	\$51,000.00
2649 - Est Rev - Fines and Forfeitures	\$204,000.00	\$270,000.00	\$269,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$580,000.00	\$80,000.00	\$80,000.00
2799 - Est Rev - Other Revenues	\$55,000.00	\$159,425.00	\$407,081.00
2801 - Est Rev - Interfund Revenues	-	\$154,550.00	\$350.00
2899 - Est Rev - Interfund Revenues	\$342,915.00	-	-
3099 - Est Rev - State Aid	\$18,245,248.00	\$16,675,057.00	\$15,349,815.00
4099 - Est Rev - Federal Aid	\$9,122,622.00	\$8,610,950.00	\$8,754,344.00
Total for Estimated Revenue	\$109,998,431.00	\$102,538,284.00	\$97,875,663.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$68,000.00	\$68,000.00	\$115,286.00
595 - Appropriated Fund Balance, Part County	-	\$25,000.00	\$25,000.00
599 - Appropriated Fund Balance	\$4,800,000.00	\$4,275,000.00	\$3,050,000.00
Total for Estimated Other Sources	\$4,868,000.00	\$4,368,000.00	\$3,190,286.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Total for Estimated Revenues and Other Sources	\$114,866,431.00	\$106,906,284.00	\$101,065,949.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$19,093,741.00	\$16,130,832.00	\$14,080,654.00
2999 - App - Education	\$8,226,800.00	\$8,057,355.00	\$8,294,828.00
3999 - App - Public Safety	\$19,160,725.00	\$17,319,523.00	\$15,522,158.00
4999 - App - Health	\$13,444,306.00	\$12,728,044.00	\$12,286,362.00
6999 - App - Economic Assistance and Opportunity	\$36,626,350.00	\$33,947,646.00	\$33,079,645.00
7999 - App - Culture and Recreation	\$456,170.00	\$450,592.00	\$427,225.00
8999 - App - Home and Community Services	\$11,345,632.00	\$11,808,025.00	\$10,647,974.00
9199 - App - Employee Benefits	\$2,469,517.00	\$2,466,475.00	\$6,727,103.00
9899 - App - Debt Service	\$4,043,190.00	\$3,997,792.00	\$0.00
Total for Estimated Appropriations	\$114,866,431.00	\$106,906,284.00	\$101,065,949.00
Estimated Other Uses			
9999 - App - Interfund Transfers	-	-	\$0.00
Total for Estimated Other Uses	\$0.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$114,866,431.00	\$106,906,284.00	\$101,065,949.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,923,841.45	\$2,773,720.74	\$2,481,042.89
Total for Cash and Cash Equivalents	\$2,923,841.45	\$2,773,720.74	\$2,481,042.89
Net Other Receivables			
390 - Rehabilitation Loan Receivable	\$528,074.42	\$670,927.86	\$1,185,540.10
Total for Net Other Receivables	\$528,074.42	\$670,927.86	\$1,185,540.10
Total for Assets	\$3,451,915.87	\$3,444,648.60	\$3,666,582.99
Total for Assets and Deferred Outflows	\$3,451,915.87	\$3,444,648.60	\$3,666,582.99

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$3,420.43	\$2,644.84	\$3,068.91
Total for Payables	\$3,420.43	\$2,644.84	\$3,068.91
Due to			
631 - Due To Other Governments <i>Hudson</i>	\$16,972.92	\$17,975.40	\$17,474.16
Total for Due to	\$16,972.92	\$17,975.40	\$17,474.16
Total for Liabilities	\$20,393.35	\$20,620.24	\$20,543.07
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$528,074.42	\$670,927.86	\$1,185,540.10
Total for Deferred Inflows of Resources	\$528,074.42	\$670,927.86	\$1,185,540.10
Total for Deferred Inflows	\$528,074.42	\$670,927.86	\$1,185,540.10
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$2,903,448.10	\$2,753,100.50	\$2,460,499.82
Total for Assigned Fund Balance	\$2,903,448.10	\$2,753,100.50	\$2,460,499.82

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Fund Balance	\$2,903,448.10	\$2,753,100.50	\$2,460,499.82
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,451,915.87	\$3,444,648.60	\$3,666,582.99

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2170 - Community Development Income	\$161,408.32	\$333,594.05	\$225,169.76
Total for Departmental Income	\$161,408.32	\$333,594.05	\$225,169.76
Total for Revenues	\$161,408.32	\$333,594.05	\$225,169.76
Total for Revenues and Other Sources	\$161,408.32	\$333,594.05	\$225,169.76

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Development			
86684 - Rehabilitation, Loans and Grants - Contractual	\$11,060.72	\$40,993.37	\$265,952.74
Total for Community Development	\$11,060.72	\$40,993.37	\$265,952.74
Total for Home and Community Services	\$11,060.72	\$40,993.37	\$265,952.74
Total for Expenditures	\$11,060.72	\$40,993.37	\$265,952.74
Total for Expenditures and Other Uses	\$11,060.72	\$40,993.37	\$265,952.74

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,753,100.50	\$2,460,499.82	\$2,501,282.80
8022 - Restated Fund Balance - Beginning of Year	\$2,753,100.50	\$2,460,499.82	\$2,501,282.80
Add Revenues and Other Sources	\$161,408.32	\$333,594.05	\$225,169.76
Deduct Expenditures and Other Uses	\$11,060.72	\$40,993.37	\$265,952.74
8029 - Fund Balance - End of Year	\$2,903,448.10	\$2,753,100.50	\$2,460,499.82

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,906,881.80	\$771,807.66	\$4,141,948.77
Total for Cash and Cash Equivalents	\$2,906,881.80	\$771,807.66	\$4,141,948.77
Net Other Receivables			
380 - Accounts Receivable	\$200,113.76	-	\$715.25
Total for Net Other Receivables	\$200,113.76	\$0.00	\$715.25
Due From			
391 - Due From Other Funds	\$7,406,713.48	\$3,972,117.91	\$4,129,062.69
410 - Due from State and Federal Government	\$516,150.80	\$2,387,013.27	\$426,087.00
Total for Due From	\$7,922,864.28	\$6,359,131.18	\$4,555,149.69
Other Assets			
480 - Prepaid Expenses	\$88,338.69	\$22,896.11	\$99,362.00
Total for Other Assets	\$88,338.69	\$22,896.11	\$99,362.00
Total for Assets	\$11,118,198.53	\$7,153,834.95	\$8,797,175.71
Total for Assets and Deferred Outflows	\$11,118,198.53	\$7,153,834.95	\$8,797,175.71

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$75,775.45	\$217,541.13	\$114,480.22
601 - Accrued Liabilities	\$38,317.17	\$52,265.77	\$27,823.84
Total for Payables	\$114,092.62	\$269,806.90	\$142,304.06
Due to			
630 - Due To Other Funds	\$3,512,790.36	\$2,394,456.67	\$2,836,344.31
718 - State Retirement	-	\$25,701.24	\$459.39
Total for Due to	\$3,512,790.36	\$2,420,157.91	\$2,836,803.70
Other Liabilities			
688 - Other Liabilities <i>Other</i>	\$7,320.46	-	-
720 - Group Insurance	\$30,949.40	\$44,005.32	\$13,881.97
Total for Other Liabilities	\$38,269.86	\$44,005.32	\$13,881.97
Total for Liabilities	\$3,665,152.84	\$2,733,970.13	\$2,992,989.73
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	\$0.00
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Deferred Inflows	\$0.00	\$0.00	\$0.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$88,338.69	\$22,896.11	\$99,362.00
Total for Nonspendable Fund Balance	\$88,338.69	\$22,896.11	\$99,362.00
Restricted Fund Balance			
884 - Reserve For Debt	-	-	\$0.00
899 - Other Restricted Fund Balance	-	\$0.00	-
Total for Restricted Fund Balance	\$0.00	\$0.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$400,000.00	\$400,000.00	\$400,000.00
915 - Assigned Unappropriated Fund Balance	\$6,964,706.99	\$3,996,968.71	\$5,304,823.75
Total for Assigned Fund Balance	\$7,364,706.99	\$4,396,968.71	\$5,704,823.75
Total for Fund Balance	\$7,453,045.68	\$4,419,864.82	\$5,804,185.75
Total for Liabilities, Deferred Inflows and Fund Balances	\$11,118,198.52	\$7,153,834.95	\$8,797,175.48

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$8,637,619.00	\$9,012,032.00	\$9,071,591.00
Total for Property Taxes	\$8,637,619.00	\$9,012,032.00	\$9,071,591.00
Intergovernmental Charges			
2306 - Roads and Bridges Charges Other Governments	-	-	\$50,000.00
Total for Intergovernmental Charges	\$0.00	\$0.00	\$50,000.00
Use of Money and Property			
2401 - Interest and Earnings	\$26,480.70	\$3,407.88	\$870.72
Total for Use of Money and Property	\$26,480.70	\$3,407.88	\$870.72
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$26,129.20	\$3,165.30	\$10,740.70
Total for Sales of Property and Compensation for Loss	\$26,129.20	\$3,165.30	\$10,740.70
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$172,355.00
Total for Other Revenues	\$0.00	\$0.00	\$172,355.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$3,665,067.23	\$4,415,574.78	\$2,338,588.56

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for State Aid	\$3,665,067.23	\$4,415,574.78	\$2,338,588.56
Total for Revenues	\$12,355,296.13	\$13,434,179.96	\$11,644,145.98
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$2,262,057.27	\$585,091.45	\$1,200,000.00
Total for Operating Transfers	\$2,262,057.27	\$585,091.45	\$1,200,000.00
Total for Other Sources	\$2,262,057.27	\$585,091.45	\$1,200,000.00
Total for Revenues and Other Sources	\$14,617,353.40	\$14,019,271.41	\$12,844,145.98

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13754 - Credit Card Fees - Contractual	-	-	\$0.00
Total for Finance	\$0.00	\$0.00	\$0.00
Total for General Government Support	\$0.00	\$0.00	\$0.00
Public Safety			
Traffic Control			
33101 - Traffic Control - Personal Services	\$101,140.42	\$81,773.35	\$113,201.85
33104 - Traffic Control - Contractual	\$72,414.37	\$54,667.90	\$60,503.87
33108 - Traffic Control - Employee Benefits	\$46,826.82	\$58,846.28	\$68,232.68
Total for Traffic Control	\$220,381.61	\$195,287.53	\$241,938.40
Total for Public Safety	\$220,381.61	\$195,287.53	\$241,938.40
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$440,773.22	\$438,964.53	\$427,590.16
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$8,894.72	\$10.89	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
50104 - Highway and Street Administration - Contractual	\$134,940.47	\$105,906.52	\$85,199.30
50108 - Highway and Street Administration - Employee Benefits	\$210,330.68	\$234,038.24	\$207,193.52
50201 - Engineering - Personal Services	\$203,946.76	\$229,767.06	\$217,088.66
50202 - Engineering - Equipment and Capital Outlay	-	\$3,890.67	\$2,069.39
50208 - Engineering - Employee Benefits	\$53,657.43	\$53,655.04	\$76,341.46
51101 - Maintenance of Roads - Personal Services	-	\$889,017.55	\$1,175,252.10
51104 - Maintenance of Roads - Contractual	-	\$1,616,272.12	\$1,755,157.48
51108 - Maintenance of Roads - Employee Benefits	\$20,420.96	\$874,945.77	\$791,305.37
51121 - Permanent Improvements Highway - Personal Services	\$1,734,533.53	\$41,022.86	-
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$4,020,886.50	\$5,035,358.79	\$1,628,522.22
51124 - Permanent Improvements Highway - Contractual	\$1,165,231.16	-	-
51128 - Permanent Improvements Highway - Employee Benefits	\$810,639.59	\$2,805.70	-
51404 - Brush And Weeds - Contractual	\$5,123.63	\$4,792.73	\$6,137.80
51421 - Snow Removal - Personal Services	\$133,416.95	\$890,444.30	\$402,821.53
51424 - Snow Removal - Contractual	\$897,322.86	\$959,876.20	\$856,961.29
Total for Highway	\$9,840,118.46	\$11,380,768.97	\$7,631,640.28
Total for Transportation	\$9,840,118.46	\$11,380,768.97	\$7,631,640.28
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$1,235.68	-	-
90308 - Social Security - Employee Benefits	\$192.47	-	\$23.41
90408 - Workers' Compensation - Employee Benefits	\$56,935.00	\$61,147.00	\$74,924.00
90508 - Unemployment Insurance - Employee Benefits	-	(\$192.17)	-

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90558 - Disability Insurance - Employee Benefits	\$543.70	\$1,194.75	\$1,737.36
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$804,463.45	\$790,700.82	\$804,568.98
Total for Employee Benefits	\$863,370.30	\$852,850.40	\$881,253.75
Total for Employee Benefits	\$863,370.30	\$852,850.40	\$881,253.75
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	\$538,150.00	\$514,650.00
97107 - Serial Bonds - Debt Interest	-	\$13,453.75	\$39,773.75
Total for Debt Service	\$0.00	\$551,603.75	\$554,423.75
Total for Debt Service	\$0.00	\$551,603.75	\$554,423.75
Total for Expenditures	\$10,923,870.37	\$12,980,510.65	\$9,309,256.18
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to Machinery</i>	\$250,000.00	\$2,235,091.45	\$1,000,000.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$459,192.97	\$187,990.00	\$1,391,692.00
Total for Interfund Transfers	\$709,192.97	\$2,423,081.45	\$2,391,692.00
Total for Interfund Transfers	\$709,192.97	\$2,423,081.45	\$2,391,692.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Uses	\$709,192.97	\$2,423,081.45	\$2,391,692.00
Total for Expenditures and Other Uses	\$11,633,063.34	\$15,403,592.10	\$11,700,948.18

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$4,419,865.06	\$5,804,185.75	\$5,322,838.95
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$48,890.56	-	\$0.00
<i>Audit Adjusting Entry</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$661,851.00
8022 - Restated Fund Balance - Beginning of Year	\$4,468,755.62	\$5,804,185.75	\$4,660,987.95
Add Revenues and Other Sources	\$14,617,353.40	\$14,019,271.41	\$12,844,145.98
Deduct Expenditures and Other Uses	\$11,633,063.34	\$15,403,592.10	\$11,700,948.18
8029 - Fund Balance - End of Year	\$7,453,045.68	\$4,419,865.06	\$5,804,185.75

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,707,037.77	\$4,341,322.04	\$2,341,969.75
Total for Cash and Cash Equivalents	\$1,707,037.77	\$4,341,322.04	\$2,341,969.75
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	\$117.57	\$2,665.79
Total for Restricted Cash and Cash Equivalents	\$0.00	\$117.57	\$2,665.79
Net Other Receivables			
380 - Accounts Receivable	\$39,400.21	\$81,335.30	\$42,584.73
Total for Net Other Receivables	\$39,400.21	\$81,335.30	\$42,584.73
Due From			
391 - Due From Other Funds	\$5,824,555.59	\$2,627,278.05	\$2,810,556.80
Total for Due From	\$5,824,555.59	\$2,627,278.05	\$2,810,556.80
Other Assets			
480 - Prepaid Expenses	\$7,290.78	\$0.00	\$12,744.00
Total for Other Assets	\$7,290.78	\$0.00	\$12,744.00
Total for Assets	\$7,578,284.35	\$7,050,052.96	\$5,210,521.07

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets and Deferred Outflows	\$7,578,284.35	\$7,050,052.96	\$5,210,521.07

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$106,218.32	\$248,825.28	\$132,265.80
601 - Accrued Liabilities	\$6,058.31	\$8,431.94	\$4,894.63
Total for Payables	\$112,276.63	\$257,257.22	\$137,160.43
Due to			
630 - Due To Other Funds	\$2,002,758.55	\$92,870.47	\$15,701.89
718 - State Retirement	-	\$2,424.64	\$56.87
Total for Due to	\$2,002,758.55	\$95,295.11	\$15,758.76
Other Liabilities			
688 - Other Liabilities	\$1,242.25	-	-
<i>Reallocation of Liabilities</i>			
720 - Group Insurance	\$2,919.75	\$4,151.44	\$1,718.46
Total for Other Liabilities	\$4,162.00	\$4,151.44	\$1,718.46
Total for Liabilities	\$2,119,197.18	\$356,703.77	\$154,637.65
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$171.01	(\$0.01)	\$0.00
Total for Deferred Inflows of Resources	\$171.01	(\$0.01)	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Deferred Inflows	\$171.01	(\$0.01)	\$0.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$7,290.78	\$0.00	\$12,744.00
Total for Nonspendable Fund Balance	\$7,290.78	\$0.00	\$12,744.00
Restricted Fund Balance			
882 - Reserve For Repairs	-	\$117.57	\$112.06
884 - Reserve For Debt	-	\$0.00	\$2,553.73
899 - Other Restricted Fund Balance	-	\$0.00	-
Total for Restricted Fund Balance	\$0.00	\$117.57	\$2,665.79
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$250,000.00	\$250,000.00	\$250,000.00
915 - Assigned Unappropriated Fund Balance	\$5,201,625.37	\$6,443,231.63	\$4,790,473.64
Total for Assigned Fund Balance	\$5,451,625.37	\$6,693,231.63	\$5,040,473.64
Total for Fund Balance	\$5,458,916.15	\$6,693,349.20	\$5,055,883.43
Total for Liabilities, Deferred Inflows and Fund Balances	\$7,578,284.34	\$7,050,052.96	\$5,210,521.08

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$853,238.00	\$943,867.00	\$1,045,920.00
Total for Property Taxes	\$853,238.00	\$943,867.00	\$1,045,920.00
Departmental Income			
2801 - Interfund Revenues	\$990,820.00	\$1,041,800.73	\$1,041,829.22
Total for Departmental Income	\$990,820.00	\$1,041,800.73	\$1,041,829.22
Use of Money and Property			
2401 - Interest and Earnings	\$10,253.90	\$1,123.35	\$266.29
Total for Use of Money and Property	\$10,253.90	\$1,123.35	\$266.29
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$0.00	\$119,670.00
2655 - Sales Other	\$595,926.37	\$717,362.91	\$431,649.84
2680 - Insurance Recoveries	\$42,158.06	\$29,554.17	\$2,000.23
Total for Sales of Property and Compensation for Loss	\$638,084.43	\$746,917.08	\$553,320.07
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$28.48	\$0.00	\$458.70
2770 - Unclassified <i>Vehicle Repair</i>	\$108,303.97	\$94,771.30	\$87,048.93

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Revenues	\$108,332.45	\$94,771.30	\$87,507.63
Total for Revenues	\$2,600,728.78	\$2,828,479.46	\$2,728,843.21
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$490,000.00	\$2,235,091.45	\$1,000,000.00
Total for Operating Transfers	\$490,000.00	\$2,235,091.45	\$1,000,000.00
Total for Other Sources	\$490,000.00	\$2,235,091.45	\$1,000,000.00
Total for Revenues and Other Sources	\$3,090,728.78	\$5,063,570.91	\$3,728,843.21

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	\$257,158.59	\$241,390.29	\$289,168.74
51302 - Machinery - Equipment and Capital Outlay	\$420,809.28	\$1,153,919.47	\$1,149,980.98
51304 - Machinery - Contractual	\$1,514,408.02	\$1,618,044.53	\$1,237,011.50
51308 - Machinery - Employee Benefits	\$75,395.53	\$112,049.07	\$138,302.76
Total for Highway	\$2,267,771.42	\$3,125,403.36	\$2,814,463.98
Total for Transportation	\$2,267,771.42	\$3,125,403.36	\$2,814,463.98
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$81.38	-	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$178,230.00	\$171,603.03	\$174,529.00
Total for Employee Benefits	\$178,311.38	\$171,603.03	\$174,529.00
Total for Employee Benefits	\$178,311.38	\$171,603.03	\$174,529.00
Debt Service			
Debt Service			

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
97106 - Serial Bonds - Debt Principal	-	\$125,950.00	\$120,450.00
97107 - Serial Bonds - Debt Interest	-	\$3,148.75	\$9,308.75
Total for Debt Service	\$0.00	\$129,098.75	\$129,758.75
Total for Debt Service	\$0.00	\$129,098.75	\$129,758.75
Total for Expenditures	\$2,446,082.80	\$3,426,105.14	\$3,118,751.73
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$2,000,000.00	-	-
Total for Interfund Transfers	\$2,000,000.00	\$0.00	\$0.00
Total for Interfund Transfers	\$2,000,000.00	\$0.00	\$0.00
Total for Other Uses	\$2,000,000.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$4,446,082.80	\$3,426,105.14	\$3,118,751.73

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$6,693,349.20	\$5,055,883.43	\$4,445,791.95
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$120,889.62	-	\$0.00
<i>Audit Adjusting Entry</i>			
8022 - Restated Fund Balance - Beginning of Year	\$6,814,238.82	\$5,055,883.43	\$4,445,791.95
Add Revenues and Other Sources	\$3,090,728.78	\$5,063,570.91	\$3,728,843.21
Deduct Expenditures and Other Uses	\$4,446,082.80	\$3,426,105.14	\$3,118,751.73
8029 - Fund Balance - End of Year	\$5,458,884.80	\$6,693,349.20	\$5,055,883.43

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$4,270,118.93	\$2,605,827.46	\$5,449,531.50
201 - Cash In Time Deposits	\$24,867,084.66	\$1,080,498.88	\$866,694.02
Total for Cash and Cash Equivalents	\$29,137,203.59	\$3,686,326.34	\$6,316,225.52
Net Other Receivables			
380 - Accounts Receivable	-	-	\$81,166.95
Total for Net Other Receivables	\$0.00	\$0.00	\$81,166.95
Due From			
391 - Due From Other Funds	\$271,242.50	\$726,824.24	\$1,136,246.01
410 - Due from State and Federal Government	\$1,921,234.15	\$3,532,085.71	\$1,446,071.69
Total for Due From	\$2,192,476.65	\$4,258,909.95	\$2,582,317.70
Total for Assets	\$31,329,680.24	\$7,945,236.29	\$8,979,710.17
Total for Assets and Deferred Outflows	\$31,329,680.24	\$7,945,236.29	\$8,979,710.17

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,455,399.58	\$1,628,658.15	\$643,878.10
Total for Payables	\$1,455,399.58	\$1,628,658.15	\$643,878.10
Due to			
630 - Due To Other Funds	\$7,431,004.42	\$4,882,505.49	\$6,303,752.10
631 - Due To Other Governments	-	\$5,839.90	\$5,839.90
Total for Due to	\$7,431,004.42	\$4,888,345.39	\$6,309,592.00
Total for Liabilities	\$8,886,404.00	\$6,517,003.54	\$6,953,470.10
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$22,443,276.24	\$1,428,232.75	\$2,026,240.07
Total for Assigned Fund Balance	\$22,443,276.24	\$1,428,232.75	\$2,026,240.07
Total for Fund Balance	\$22,443,276.24	\$1,428,232.75	\$2,026,240.07
Total for Liabilities, Deferred Inflows and Fund Balances	\$31,329,680.24	\$7,945,236.29	\$8,979,710.17

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1110 - Sales and Use Tax	-	-	\$0.00
Total for Non-Property Tax Items	\$0.00	\$0.00	\$0.00
Intergovernmental Charges			
2240 - Community College Capital Costs	-	-	\$0.00
2390 - Share of Joint Activity Other Governments	-	\$24,563.35	\$224,032.63
2397 - Capital Projects Other Governments <i>Columbia Greene College Reno 2018</i>	\$175,869.08	-	-
Total for Intergovernmental Charges	\$175,869.08	\$24,563.35	\$224,032.63
Use of Money and Property			
2401 - Interest and Earnings	-	-	\$0.00
Total for Use of Money and Property	\$0.00	\$0.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$5,839.90	-	\$0.00
2770 - Unclassified	-	-	\$0.00
Total for Other Revenues	\$5,839.90	\$0.00	\$0.00
State Aid			
3097 - State Aid Capital Projects	-	-	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3285 - State Aid Community College Construction	\$354,219.34	\$54,714.73	\$615,189.35
3297 - State Aid Education Capital Projects	-	\$400,000.00	-
3397 - State Aid Public Safety Capital Projects	\$337,750.69	-	\$15,000.00
3497 - State Aid Health Capital Projects	\$305,677.82	\$379,351.63	-
3591 - State Aid Highway Capital Projects	\$3,299.99	\$316,650.91	\$119,218.71
3897 - State Aid Culture and Recreation Capital Projects	-	-	\$0.00
Total for State Aid	\$1,000,947.84	\$1,150,717.27	\$749,408.06
Federal Aid			
4389 - Federal Aid Other Public Safety	\$876,031.63	\$373,311.50	\$599,042.83
4597 - Federal Aid Transportation Capital Projects	\$1,236,907.28	\$4,076,418.79	\$1,408,797.05
4960 - Federal Aid Emergency Disaster Assistance	-	\$49,238.41	-
4991 - Federal Aid Water Capital Projects	\$1,089,795.09	\$2,712,974.86	\$0.00
Total for Federal Aid	\$3,202,734.00	\$7,211,943.56	\$2,007,839.88
Total for Revenues	\$4,385,390.82	\$8,387,224.18	\$2,981,280.57
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$28,685,900.45	\$2,829,156.24	\$5,278,003.73
Total for Operating Transfers	\$28,685,900.45	\$2,829,156.24	\$5,278,003.73
Proceeds of Obligations			
5710 - Serial Bonds	-	-	\$0.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Sources	\$28,685,900.45	\$2,829,156.24	\$5,278,003.73
Total for Revenues and Other Sources	\$33,071,291.27	\$11,216,380.42	\$8,259,284.30

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Education			
Community College			
24972 - Community College Capital Projects - Equipment and Capital Outlay	\$703,467.44	\$89,692.43	\$1,127,563.60
Total for Community College	\$703,467.44	\$89,692.43	\$1,127,563.60
Total for Education	\$703,467.44	\$89,692.43	\$1,127,563.60
Transportation			
Highway			
51972 - Highway Capital Project - Equipment and Capital Outlay	\$10,064,662.96	\$11,489,603.86	\$13,025,187.33
Total for Highway	\$10,064,662.96	\$11,489,603.86	\$13,025,187.33
Total for Transportation	\$10,064,662.96	\$11,489,603.86	\$13,025,187.33
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	-	-	\$0.00
Total for Recreation	\$0.00	\$0.00	\$0.00
Total for Culture and Recreation	\$0.00	\$0.00	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures	\$10,768,130.40	\$11,579,296.29	\$14,152,750.93
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to General and Road (closing of projects)</i>	\$1,011,888.38	\$235,091.45	-
Total for Interfund Transfers	\$1,011,888.38	\$235,091.45	\$0.00
Total for Interfund Transfers	\$1,011,888.38	\$235,091.45	\$0.00
Total for Other Uses	\$1,011,888.38	\$235,091.45	\$0.00
Total for Expenditures and Other Uses	\$11,780,018.78	\$11,814,387.74	\$14,152,750.93

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,428,232.75	\$2,026,240.07	\$8,001,303.70
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance <i>Audit Adjusting Entry</i>	\$276,229.00	-	\$81,597.00
8022 - Restated Fund Balance - Beginning of Year	\$1,152,003.75	\$2,026,240.07	\$7,919,706.70
Add Revenues and Other Sources	\$33,071,291.27	\$11,216,380.42	\$8,259,284.30
Deduct Expenditures and Other Uses	\$11,780,018.78	\$11,814,387.74	\$14,152,750.93
8029 - Fund Balance - End of Year	\$22,443,276.24	\$1,428,232.75	\$2,026,240.07

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$3,643,823.45	\$3,258,755.25	\$1,747,953.68
Total for Cash and Cash Equivalents	\$3,643,823.45	\$3,258,755.25	\$1,747,953.68
Total for Assets	\$3,643,823.45	\$3,258,755.25	\$1,747,953.68
Total for Assets and Deferred Outflows	\$3,643,823.45	\$3,258,755.25	\$1,747,953.68

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
601 - Accrued Liabilities	\$3,223,984.00	\$3,110,679.00	\$3,328,588.00
Total for Payables	\$3,223,984.00	\$3,110,679.00	\$3,328,588.00
Total for Liabilities	\$3,223,984.00	\$3,110,679.00	\$3,328,588.00
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance	-	\$0.00	-
Total for Restricted Fund Balance	\$0.00	\$0.00	\$0.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$419,839.45	\$148,076.25	-
Total for Assigned Fund Balance	\$419,839.45	\$148,076.25	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	\$0.00	(\$1,580,634.32)
Total for Unassigned Fund Balance	\$0.00	\$0.00	(\$1,580,634.32)
Total for Fund Balance	\$419,839.45	\$148,076.25	(\$1,580,634.32)
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,643,823.45	\$3,258,755.25	\$1,747,953.68

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2222 - Participants Assessments	\$1,501,240.73	\$1,454,379.00	\$1,468,462.00
Total for Intergovernmental Charges	\$1,501,240.73	\$1,454,379.00	\$1,468,462.00
Use of Money and Property			
2401 - Interest and Earnings	\$4,374.55	\$2,097.27	\$1,127.73
Total for Use of Money and Property	\$4,374.55	\$2,097.27	\$1,127.73
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	-	\$8,312.00	-
Total for Sales of Property and Compensation for Loss	\$0.00	\$8,312.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$1,778.76	\$1,206,970.35	\$135,997.18
Total for Other Revenues	\$1,778.76	\$1,206,970.35	\$135,997.18
Total for Revenues	\$1,507,394.04	\$2,671,758.62	\$1,605,586.91
Total for Revenues and Other Sources	\$1,507,394.04	\$2,671,758.62	\$1,605,586.91

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17204 - Benefits And Awards - Contractual	\$1,235,630.84	\$943,048.05	\$1,480,926.38
Total for Self Insurance	\$1,235,630.84	\$943,048.05	\$1,480,926.38
Total for General Government Support	\$1,235,630.84	\$943,048.05	\$1,480,926.38
Total for Expenditures	\$1,235,630.84	\$943,048.05	\$1,480,926.38
Total for Expenditures and Other Uses	\$1,235,630.84	\$943,048.05	\$1,480,926.38

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$148,076.25	(\$1,580,634.00)	(\$1,705,294.85)
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$0.32	-
8022 - Restated Fund Balance - Beginning of Year	\$148,076.25	(\$1,580,634.32)	(\$1,705,294.85)
Add Revenues and Other Sources	\$1,507,394.04	\$2,671,758.62	\$1,605,586.91
Deduct Expenditures and Other Uses	\$1,235,630.84	\$943,048.05	\$1,480,926.38
8029 - Fund Balance - End of Year	\$419,839.45	\$148,076.25	(\$1,580,634.00)

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$659,736.67	\$625,554.09	\$6,497,101.34
205 - Cash Court and Trust	\$242,105.53	\$360,196.63	\$169,936.89
Total for Cash and Cash Equivalents	\$901,842.20	\$985,750.72	\$6,667,038.23
Due From			
391 - Due From Other Funds	-	-	\$463,724.12
Total for Due From	\$0.00	\$0.00	\$463,724.12
Total for Assets	\$901,842.20	\$985,750.72	\$7,130,762.35
Total for Assets and Deferred Outflows	\$901,842.20	\$985,750.72	\$7,130,762.35

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	\$13,198.10	\$13,978.40	-
735 - Bail Deposits	\$28,527.03	\$31,025.38	\$32,022.99
736 - Court Order Deposits	\$4,935.76	\$4,935.76	\$4,935.76
749 - Child Support Collections	\$3,713.19	\$3,713.19	\$3,713.19
Total for Payables	\$50,374.08	\$53,652.73	\$40,671.94
Due to			
630 - Due To Other Funds	-	-	\$659,066.14
718 - State Retirement	-	-	\$0.00
758 - Mortgage Tax	\$97,387.55	\$199,315.42	\$339,488.28
Total for Due to	\$97,387.55	\$199,315.42	\$998,554.42
Other Liabilities			
688 - Other Liabilities <i>Payroll, Trust Pending, Trust Food Stamps, Trust Other</i>	\$156,895.66	\$99,736.65	\$5,269,189.00
720 - Group Insurance	-	-	\$0.00
753 - Social Services Trust	\$355,079.38	\$272,849.29	\$652,410.46
761 - Court and Trust Fund	\$242,105.53	\$360,196.63	\$169,936.89
Total for Other Liabilities	\$754,080.57	\$732,782.57	\$6,091,536.35
Total for Liabilities	\$901,842.20	\$985,750.72	\$7,130,762.71

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Net Position	\$901,842.20	\$985,750.72	\$7,130,762.71

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TE - Private Purpose Trust
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$68,563.44	\$70,929.89	\$59,210.53
Total for Cash and Cash Equivalents	\$68,563.44	\$70,929.89	\$59,210.53
Total for Assets	\$68,563.44	\$70,929.89	\$59,210.53
Total for Assets and Deferred Outflows	\$68,563.44	\$70,929.89	\$59,210.53

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TE - Private Purpose Trust
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	-	-	\$0.00
Total for Payables	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$0.00	\$0.00
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>Senior Angel</i>	\$68,563.44	\$70,929.89	\$59,210.53
Total for Restricted Net Position	\$68,563.44	\$70,929.89	\$59,210.53
Total for Net Position	\$68,563.44	\$70,929.89	\$59,210.53
Total for Liabilities, Deferred Inflows and Net Position	\$68,563.44	\$70,929.89	\$59,210.53

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TE - Private Purpose Trust
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$17.69	\$6.44	\$3,694.12
Total for Use of Money and Property	\$17.69	\$6.44	\$3,694.12
Miscellaneous			
2705 - Gifts and Donations	\$12,579.20	\$26,368.10	\$12,369.86
Total for Miscellaneous	\$12,579.20	\$26,368.10	\$12,369.86
Total for Revenues	\$12,596.89	\$26,374.54	\$16,063.98
Total for Revenues and Other Sources	\$12,596.89	\$26,374.54	\$16,063.98

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TE - Private Purpose Trust
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19454 - Other Private-Purpose Activities - Contractual <i>Senior Angels</i>	\$14,963.34	\$14,655.18	\$7,710.51
Total for Special Items	\$14,963.34	\$14,655.18	\$7,710.51
Total for General Government Support	\$14,963.34	\$14,655.18	\$7,710.51
Transportation			
Other Transportation			
59894 - Other Transportation - Contractual	-	-	\$0.00
Total for Other Transportation	\$0.00	\$0.00	\$0.00
Total for Transportation	\$0.00	\$0.00	\$0.00
Total for Expenditures	\$14,963.34	\$14,655.18	\$7,710.51
Total for Expenditures and Other Uses	\$14,963.34	\$14,655.18	\$7,710.51

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TE - Private Purpose Trust
Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$70,929.89	\$59,210.53	\$50,857.06
8022 - Restated Net Position - Beginning of Year	\$70,929.89	\$59,210.53	\$50,857.06
Add Revenues and Other Sources	\$12,596.89	\$26,374.54	\$16,063.98
Deduct Expenditures and Other Uses	\$14,963.34	\$14,655.18	\$7,710.51
8029 - Net Position - End of Year	\$68,563.44	\$70,929.89	\$59,210.53

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$2,148,412.06	\$2,148,412.06	\$2,148,412.06
105 - Construction Work In Progress	\$38,381,871.99	\$34,757,335.74	\$23,803,574.96
Total for Non-Depreciable Capital Assets	\$40,530,284.05	\$36,905,747.80	\$25,951,987.02
Depreciable Capital Assets			
102 - Buildings	\$99,700,188.36	\$99,700,188.35	\$6,334,291.58
103 - Improvements Other Than Buildings	\$11,137,291.78	\$6,518,990.26	\$5,791,231.47
104 - Machinery and Equipment	\$25,625,501.20	\$24,541,030.19	\$22,040,982.07
106 - Infrastructure	\$266,978,313.00	\$255,584,491.00	\$251,114,767.00
Total for Depreciable Capital Assets	\$403,441,294.34	\$386,344,699.80	\$285,281,272.12
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$35,837,203.21)	(\$31,859,660.93)	(\$29,059,375.13)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$2,316,216.12)	(\$1,565,601.97)	(\$1,124,577.74)
114 - Accumulated Depreciation Machinery and Equipment	(\$20,349,262.30)	(\$19,166,707.62)	(\$17,723,456.21)
116 - Accumulated Depreciation Infrastructure	(\$145,804,442.00)	(\$140,907,318.00)	(\$137,201,473.00)
Total for Accumulated Depreciation	(\$204,307,123.63)	(\$193,499,288.52)	(\$185,108,882.08)
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$8,593,530.00	-
Total for Other Non-Current Assets	\$0.00	\$8,593,530.00	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2023	12/31/2022	12/31/2021
Total for Non-Current Assets	\$239,664,454.76	\$238,344,689.08	\$126,124,377.06

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Due To			
637 - Due to Employees Retirement System	\$1,995,088.00	-	-
Total for Due To	\$1,995,088.00	\$0.00	\$0.00
Debt Obligations			
628 - Bonds Payable	\$39,085,000.00	\$40,845,000.00	\$45,715,000.00
685 - Installment Purchase Contract Debt	-	-	\$0.00
Total for Debt Obligations	\$39,085,000.00	\$40,845,000.00	\$45,715,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$23,259,493.00	\$0.00	\$97,448.00
683 - Other Post Employment Benefits	\$48,381,663.00	\$48,381,663.00	\$48,381,663.00
686 - Judgments and Claims Payable	\$557,659.86	\$672,406.07	\$74,640.11
687 - Compensated Absences	\$4,511,295.18	\$4,252,659.45	\$4,268,749.78
Total for Other Long-Term Obligations	\$76,710,111.04	\$53,306,728.52	\$52,822,500.89
Total for Long-Term Obligations	\$117,790,199.04	\$94,151,728.52	\$98,537,500.89

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$1,760,000.00	\$0.00	\$0.00	\$40,845,000.00	\$39,085,000.00
Total	\$0.00	\$0.00	\$1,760,000.00	\$0.00	\$0.00	\$40,845,000.00	\$39,085,000.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Reconstruction of Columbia Greene Community College		12/15/10	12/15/28	\$0.00	\$0.00	\$22,000.00	\$0.00	\$140,200.00	\$0.00	\$118,200.00
Bond Construction of County Jail Facility		8/29/19	12/1/48	\$0.00	\$0.00	\$1,025,000.00	\$0.00	\$36,175,000.00	\$0.00	\$35,150,000.00
Bond Reconstruction of Greene County Courthouse		12/15/10	12/15/28	\$0.00	\$0.00	\$713,000.00	\$0.00	\$4,529,800.00	\$0.00	\$3,816,800.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$1,795,000.00	\$998,700.00	\$2,793,700.00	\$37,290,000.00
2025	\$1,835,000.00	\$956,450.00	\$2,791,450.00	\$35,455,000.00
2026	\$1,880,000.00	\$901,862.50	\$2,781,862.50	\$33,575,000.00
2027	\$1,930,000.00	\$845,825.00	\$2,775,825.00	\$31,645,000.00
2028	\$1,980,000.00	\$788,225.00	\$2,768,225.00	\$29,665,000.00
2029	\$1,175,000.00	\$733,237.50	\$1,908,237.50	\$28,490,000.00
2030	\$1,205,000.00	\$706,800.00	\$1,911,800.00	\$27,285,000.00
2031	\$1,225,000.00	\$679,687.50	\$1,904,687.50	\$26,060,000.00
2032	\$1,260,000.00	\$652,125.00	\$1,912,125.00	\$24,800,000.00
2033	\$1,285,000.00	\$623,775.00	\$1,908,775.00	\$23,515,000.00
2034	\$1,315,000.00	\$594,862.50	\$1,909,862.50	\$22,200,000.00
2035	\$1,340,000.00	\$565,275.00	\$1,905,275.00	\$20,860,000.00
2036	\$1,370,000.00	\$535,125.00	\$1,905,125.00	\$19,490,000.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$1,410,000.00	\$504,300.00	\$1,914,300.00	\$18,080,000.00
2038	\$1,445,000.00	\$469,050.00	\$1,914,050.00	\$16,635,000.00
2039	\$1,480,000.00	\$432,925.00	\$1,912,925.00	\$15,155,000.00
2040	\$1,515,000.00	\$395,925.00	\$1,910,925.00	\$13,640,000.00
2041	\$1,555,000.00	\$358,050.00	\$1,913,050.00	\$12,085,000.00
2042	\$1,595,000.00	\$317,231.26	\$1,912,231.26	\$10,490,000.00
2043	\$1,635,000.00	\$275,362.50	\$1,910,362.50	\$8,855,000.00
2044	\$1,680,000.00	\$232,443.76	\$1,912,443.76	\$7,175,000.00
2045	\$1,725,000.00	\$188,343.76	\$1,913,343.76	\$5,450,000.00
2046	\$1,770,000.00	\$143,062.50	\$1,913,062.50	\$3,680,000.00
2047	\$1,815,000.00	\$96,600.00	\$1,911,600.00	\$1,865,000.00
2048	\$1,865,000.00	\$48,956.26	\$1,913,956.26	\$0.00
Total	\$39,085,000.00	\$13,044,200.04	\$52,129,200.04	

\$39,085,000.00 Total Bond Ending Balance for Statement of Indebtedness.

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3245	Checking	A	\$69,316.24	\$0.00	\$0.00	\$0.00	\$69,316.24
4603	Checking	A	\$28,956.33	\$0.00	\$0.00	\$0.00	\$28,956.33
6999	Checking	A	\$19,146.41	\$0.00	\$0.00	\$0.00	\$19,146.41
118	Checking	A	\$132,975.02	\$0.00	\$0.00	\$0.00	\$132,975.02
4816	Checking	A	\$28,614.87	\$0.00	\$0.00	\$0.00	\$28,614.87
5556	Checking	A	\$11,708.13	\$0.00	\$0.00	\$0.00	\$11,708.13
3463	Checking	A	\$109,901.54	\$0.00	\$0.00	\$0.00	\$109,901.54
4525	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4533	Checking	A	\$10,131.97	\$0.00	\$0.00	\$0.00	\$10,131.97
9674	Checking	A	\$332.00	\$0.00	\$0.00	\$0.00	\$332.00
3471	Checking	A	\$120.00	\$0.00	\$0.00	\$0.00	\$120.00
1379	Checking	A	\$28,390.56	\$0.00	\$0.00	\$0.00	\$28,390.56

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7548	Checking	A	\$3,887.85	\$0.00	\$0.00	\$0.00	\$3,887.85
1928	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4363	Checking	A	\$5,230,939.26	\$0.00	\$0.00	\$0.00	\$5,230,939.26
4457	Checking	A	\$5,103,587.18	\$0.00	\$0.00	\$0.00	\$5,103,587.18
732	Certificate of Deposit (CD)	A	\$10,251,655.08	\$0.00	\$0.00	\$0.00	\$10,251,655.08
760	Certificate of Deposit (CD)	A	\$10,000,000.00	\$0.00	\$0.00	\$0.00	\$10,000,000.00
3427	Checking	A	\$6,431,162.73	\$0.00	\$0.00	\$0.00	\$6,431,162.73
5656	Checking	A	\$5,470,773.44	\$0.00	\$0.00	\$0.00	\$5,470,773.44
801	Checking	A	\$339,994.70	\$0.00	\$0.00	\$0.00	\$339,994.70
5564	Checking	A	\$748,900.14	\$0.00	\$0.00	\$0.00	\$748,900.14
5171	Checking	CD	\$2,923,302.58	\$0.00	\$0.00	\$0.00	\$2,923,302.58
5189	Checking	CD	\$538.87	\$0.00	\$0.00	\$0.00	\$538.87
810	Checking	D	\$2,125,380.44	\$0.00	\$0.00	\$0.00	\$2,125,380.44

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6978	Checking	D	\$444,320.63	\$263,572.69	\$0.00	\$0.00	\$707,893.32
828	Checking	DM	\$5,873.95	\$0.00	\$0.00	\$0.00	\$5,873.95
9032	Checking	H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6826	Checking	H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
642	Checking	H	\$28,270,118.93	\$0.00	\$0.00	\$0.00	\$28,270,118.93
4074	Checking	H	\$867,084.66	\$0.00	\$0.00	\$0.00	\$867,084.66
2445	Checking	S	\$3,725,618.54	\$0.00	(\$81,795.09)	\$0.00	\$3,643,823.45
562	Checking	TC	\$87,778.78	\$0.00	\$0.00	\$0.00	\$87,778.78
785	Checking	TC	\$2,903.96	\$0.00	\$0.00	\$0.00	\$2,903.96
6994	Checking	TC	\$268,535.10	\$0.00	(\$75,110.26)	\$0.00	\$193,424.84
7009	Checking	TC	\$62,375.40	\$0.00	(\$62,375.40)	\$0.00	\$0.00
1792	Checking	TC	\$28,527.03	\$0.00	\$0.00	\$0.00	\$28,527.03
2677	Checking	TC	\$2,031.80	\$0.00	\$0.00	\$0.00	\$2,031.80

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1809	Checking	TC	\$735,122.16	\$0.00	\$0.00	\$0.00	\$735,122.16
1206	Checking	TC	\$409,865.17	\$0.00	(\$54,785.79)	\$0.00	\$355,079.38
6916	Checking	TC	\$123,682.95	\$0.00	\$0.00	\$0.00	\$123,682.95
520	Checking	TC	\$44,542.39	\$0.00	\$0.00	\$0.00	\$44,542.39
3541	Checking	TC	\$6,790.00	\$0.00	\$0.00	\$0.00	\$6,790.00
4947	Checking	TC	\$20.94	\$0.00	\$0.00	\$0.00	\$20.94
6955	Checking	TC	\$10,035.85	\$0.00	\$0.00	\$0.00	\$10,035.85
1959	Checking	TC	\$200.65	\$0.00	\$0.00	\$0.00	\$200.65
9866	Checking	TC	\$3,802.45	\$0.00	\$0.00	\$0.00	\$3,802.45
2483	Checking	TC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5490	Checking	TC	\$108,049.81	\$0.00	\$0.00	\$0.00	\$108,049.81
5507	Checking	TC	\$23,196.59	\$0.00	\$0.00	\$0.00	\$23,196.59
7651	Checking	TC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6138	Checking	TC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8563	Checking	TC	\$25,001.73	\$0.00	\$0.00	\$0.00	\$25,001.73
5910	Checking	TC	\$10,000.77	\$0.00	\$0.00	\$0.00	\$10,000.77
5928	Checking	TC	\$30,988.89	\$0.00	\$0.00	\$0.00	\$30,988.89
3134	Checking	TC	\$5,162.00	\$3.49	\$0.00	\$0.00	\$5,165.49
4541	Checking	TE	\$64,842.99	\$0.00	\$0.00	\$0.00	\$64,842.99
5572	Checking	TE	\$100.18	\$0.00	\$0.00	\$0.00	\$100.18
5580	Checking	TE	\$100.18	\$0.00	\$0.00	\$0.00	\$100.18
5598	Checking	TE	\$501.06	\$0.00	\$0.00	\$0.00	\$501.06
2770	Misc Unaccounted	A, D, DM	\$4,478,127.26	\$0.00	\$0.00	\$0.00	\$4,478,127.26
646	Checking	A	\$2,646,331.47	\$0.00	\$0.00	\$0.00	\$2,646,331.47
6960	Checking	A	\$469,917.86	\$187.86	(\$110,701.13)	\$0.00	\$359,404.59
653	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1135	Checking	A	\$1,903,289.39	\$0.00	(\$1,903,289.39)	\$0.00	\$0.00
7557	Checking	A	\$11,960.09	\$0.00	(\$135.00)	\$0.00	\$11,825.09
7017	Checking	A	\$958.13	\$0.00	(\$958.13)	\$0.00	\$0.00
596	Checking	A	\$361,632.74	\$0.00	\$0.00	\$0.00	\$361,632.74
7572	Checking	A	\$388.92	\$0.00	\$0.00	\$0.00	\$388.92
7564	Checking	A	\$28,055.39	\$0.00	\$0.00	\$0.00	\$28,055.39
1936	Checking	A	\$40.00	\$0.00	\$0.00	\$0.00	\$40.00
844	Checking	A	\$772,709.31	\$0.00	\$0.00	\$0.00	\$772,709.31
1910	Checking	A	\$1,701.12	\$0.00	\$0.00	\$0.00	\$1,701.12
4085	Checking	A	\$690.00	\$0.00	\$0.00	\$0.00	\$690.00
8666	Checking	A	\$192.00	\$0.00	\$0.00	\$0.00	\$192.00
9123	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215	Petty Cash DSS	A	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5197	Checking	CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6986	Checking	DM	\$1,639,408.84	\$0.00	\$0.00	\$0.00	\$1,639,408.84
5613	Checking	DM	\$54,800.70	\$0.00	\$0.00	\$0.00	\$54,800.70
4677	Checking	H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
588	Checking	TC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7086	Checking	TC	\$25,642.36	\$0.00	\$0.00	\$0.00	\$25,642.36
5166	Checking	TC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5290	Checking	TE	\$897.55	\$0.00	\$0.00	\$0.00	\$897.55
5605	Checking	TE	\$100.18	\$0.00	\$0.00	\$0.00	\$100.18
4712	Checking	TE	\$2,021.30	\$0.00	\$0.00	\$0.00	\$2,021.30
4610	Checking	A	\$50,000.00	\$8,214.96	\$0.00	\$0.00	\$58,214.96
7556	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

Accounts					
Total	\$96,886,755.49	\$271,979.00	(\$2,289,150.19)	\$0.00	\$94,869,584.30
Total Cash From Financials					\$94,869,584.30

County of Greene
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$96,886,755.49
FDIC Insurance	\$1,000,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$96,319,942.82
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$97,319,942.82

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

County of Greene
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
435	118	0	368

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$3,300,575.56	435			
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$2,407,708.92	435	118		
Worker's Compensation	\$683,439.00	435	118		
Life Insurance	\$25,957.08	113	15		
Unemployment Insurance	\$14,670.00	0	0		
Disability Insurance	\$14,528.50	435	118		
Hospital, Medical and Dental Insurance	\$10,065,371.10	435	118		368
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$9,287.46	435	118		
Total Employee Benefits Paid	\$16,521,537.62				