Town of Argyle, Georgia

Report of Agreed-Upon Procedures

For The Year Ended June 30, 2021

EARL A. LAWSON, CPA

CERTIFIED PUBLIC ACCOUNTANT

1025 Elizabeth Street
BLACKSHEAR, GEORGIA 31516
912-449-5485

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Earl A. Lawson, CPA
Certified Public Accountant

Independent Accountant's Report On Applying Agreed Upon Procedures In Compliance With State Laws and Regulations

To Honorable Mayor and Members of Council
Town of Argyle, Georgia and
Georgia Department of Audits and Accounts

To Honorable Mayor and Members of Council:

I have performed the procedures included in the Georgia Department of Audits and Accounts' Work Program for Agreed-Upon Procedures as enumerated below, which were agreed to by the Mayor and Members of the City council of the Town of Argyle, Georgia and the Georgia Department of Audits and Accounts, solely to assist the Specified parties in evaluating the Town of Argyle, Georgia's compliance with state laws and regulations for the year ended June 30, 2021. Management is responsible for the Town of Argyle, Georgia's compliance with those requirements. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which the report this been requested or for any other purpose.

I identified laws and regulations of the State of Georgia which the Town of Argyle, Georgia must comply, including but not limited to those identified in the *Compliance Auditing in Georgia Counties and Municipalities; A Practical Guide to State Laws and Auditors and Local Government Officials.* I evaluated the extent to which the Town of Argyle, Georgia complied with these laws and regulations.

No exceptions were found as a result of applying these procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, Respectively, cash or on the accompanying Statement of Special Local Option Sales Tax for the year ended June 30, 2021. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

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This report is intended solely for the information and use of the Mayor and Members of the City Council of the Town of Argyle, Georgia and the Georgia Department of Audits and Accounts, and is not intended to be, and should not be, used by other than these specified parties.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia
November 9, 2021

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

To Honorable Mayor and Members of Council
Town of Argyle, Georgia and
Georgia Department of Audits and Accounts

To Honorable Mayor and Members of Council:
I have performed the procedures included in the Georgia Department of Audits and accounts' Work Program for Agreed-Upon Procedures as enumerated below, which were agreed to by the Mayor and Members of the City Council of the Town of Argyle Georgia and the Georgia Department of Audits and Accounts, solely to assist you with respect to evaluating the information presented in the *Report of Local Government Finances* for the Town of Argyle, Georgia as of and for the year ended June 30, 2021. The Town's management is responsible for the financial information presented in The *Report of Local Government Finances. T*his agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this repost has been requested or for any other purpose.

A. I performed a proof and reconciliation of cash deposits with the following banks to balances in the respective general ledger accounts and obtained confirmation of related balances from the banks. No exceptions were found as a result of applying this procedure.

	Balance Per	
Banks:	Bank	General Ledger
Farmers and Merchants Bank:		
General Fund Certificate of Deposit	33,387	33,387
General Fund Money Market	27,757	27,757
2015 SPLOST	20,788	20,788
Fire Department	2,022	2,022
Water	753	753
Ga. TIA	10,919	10,919
Heritage Bank:		
General Fund Checking	18,804	17,609
Water Checking	4,053	4,363
Totals	$118,483	$ 117,598

B. I ensured that the accompanying *Report of Local Government Finances* was prepared in accordance with the format and instructions promulgated by the Georgia Department of Community Affairs and that the amounts reported on each schedule are supported by, and reconciled to, the accou the Town of Argyle, Georgia for the year ended June 30, 2021. No exceptions were found as a result of applying this procedure.

C. I reconciled cash per the general ledger at June 30, 2020 to cash per the general ledger at June 30, 2021 as follows:

Cash and cash equivalents at June 30, 2020	$ 79,919
Total cash receipts per *Report of Local Government Finances*	156,853
Total cash disbursements per *Report of Local Government Fi*	119,174
Cash and cash equivalents at June 30, 2021	$ 117,598

No exceptions were found as a result of applying this procedure.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institutes of Certified Public Accountants. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the cash or the Schedule of Special Local Option Sales Tax. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of the Mayor and Members of the City Council of the Town of Argyle, Georgia and the Georgia Department of Audits and Accounts, and is not intended to be, and should not be, used by other than these specified parties.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia
November 9, 2021

STATE COMPLIANCE SECTION

SPECIAL REPORTS

The Special Report is applicable to the Special Purpose Local Option Sales Tax required by the State of Georgia.

Earl A. Lawson, CPA
Certified Public Accountant

INDEPENDENT AUDITORS' REPORT ON SPECIAL PURPOSE LOCAL OPTION SALES TAX

The Town Council
Town of Argyle, Georgia

I have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for the Town of Argyle, Georgia for the year ended June 30, 2021. This schedule is the responsibility of the Town of Argyle's management. My responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the Schedule of Special Local Option Sales Tax is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Special Purpose Local Option Sales Tax. I believe that my audit provides a reasonable basis for my opinion.

The accompanying Schedule of Special Purpose Local Option Sales Tax was prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting used for the Special Purpose Local Option Sales Tax schedule and is not intended to be a complete presentation of the Town of Argyle's revenues and expenditures.

In my opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in the Town of Argyle's resolution or ordinance calling for the tax for the year ended June 30, 2021, in conformity with accounting principles generally accepted in the United States of America.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia 31516
November 9, 2021

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Town of Argyle, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For The Year Ended June 30, 2021

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2015					
Construction of and Improvements to water system and faciities	$ 67,176	$ 32,849	$ 6,916	39,765	59.20%
Roads, streets, drainage and bridges maintenance, repairs and improvements to include purchase of equipment	20,000	18,122	-	18,122	90.61%
Public safety and emergency, equipment and facilities improvements	40,000	15,700	-	15,700	39.25%
Construction of, improvements to, and major capital equipment for public meeting, community event and administrative facilities	30,000	-	-	-	0.00%
TOTAL	$ 157,176	$ 66,671	$ 6,916	73,587	

Note (1): Estimated percentage of completion is based on expenditures by the City to date in relation to total estimated expenditures, which have been provided by City management.

Georgia Department of Community Affairs
Office of Research
Report of Local Government Finances
COUNTIES AND MUNICIPALITIES

For 2016 or later ONLY
F-16 (GA-2A)

Click on the "Instructions" link regarding report completion: INSTRUCTIONS

Complete the items on ALL SIX bottom tabs. Make entries only in those cells shaded in light blue.

Please return this form by email to RLGF@dca.ga.gov.

Send this completed Excel form; *do NOT convert this Excel form to any other format, such as pdf, Word, etc.*

PAGE 1	Argyle Town	2032001

IMPORTANT - In the light blue blocks to the right, please indicate the fiscal year covered by this Report. Both the month and year are required.

		Fiscal Year Ended
If the fiscal year end MONTH selected on this report is different from the fiscal year end MONTH on the previous year's report, change the "No" to "Yes" in this block.	No	June 30
If the fiscal period for this Report is for a number of months other than a standard 12 month period, please change the "12" to the appropriate number of months being reported.	12	2021

Note: All blue-shaded $ value blocks on any page of this form MUST show 0 or higher; do NOT leave such blocks blank or enter text.

Part I - TAX REVENUES -- ALL FUNDS

Section A - GENERAL PROPERTY TAXES	LINK TO: UCOA ? UCOA CODE REFERENCE(S)*	Use Audit figures if available *Must Enter 0 or Greater*
Real Property Taxes, Current Year	31.1100	$0
Real Property Taxes, Current Year -- Public Utility	31.1110	$0
Real Property Taxes, Current Year -- Timber Taxes	31.1120	$0
Real Property Taxes, Current Year -- Other	31.1190	$0
Real Property Taxes - Prior Year	31.1200	$0
Personal Property Taxes - Current Year	31.1300	$0
Personal Property Taxes - Prior Year	31.1400	$0
Personal Property Tax, Current Year -- Motor Vehicle Taxes	31.1310	$0
Personal Property Tax, Current Year -- Title Ad Valorem Tax (TAVT)	31.1315	$2,184
Personal Property Tax, Current Year -- ALT. Apportioned Vehicles (AAVT)	31.1316	$0
Personal Property Tax, Current Year -- Mobile Home Taxes	31.1320	$0
Personal Property Tax, Current Year -- Intangibles	31.1340	$0
Personal Property Tax, Current Year -- Railroad Equipment Tax	31.1350	$0
Personal Property Tax, Current Year -- Other	31.1390	$0
Penalties & Interest on Delinquent Taxes	31.9000	$0
	Total Section 1A	$2,184

Section B - GENERAL SALES AND USE TAXES		
Local Option Sales Tax (LOST)	31.3100	$24,096
Special Purpose Local Option Sales Tax (SPLOST) - (For County Use Only)	31.3200	$0
Local Option Sales Tax - Homestead (HOST)	31.3300	$0
Special Purpose Local Option Sales Tax (TSPLOST) - (Regional)	31.3400	$0
Special Purpose Local Option Sales Tax (TSPLOST2, Single County)	31.3900A	$0
Municipal Option Sales Tax (MOST) - (Atlanta City Only)	31.3900B	$0
Local Option Sales Tax (O-LOST) - (Columbus/Muscogee Only)	31.3900C	$0
MARTA Sales Tax (DeKalb/Fulton/Clayton)	31.3900D	$0
	Total Section 1B	$24,096

Section C - EXCISE OR SELECTIVE SALES AND USE TAXES OR FEES		
Intangible - Real Estate Transfer Tax	31.1600	$0
Franchise Taxes - Electric	31.1710	$6,175
Franchise Taxes - Water	31.1720	$0
Franchise Taxes - Gas	31.1730	$0
Franchise Taxes - Sewage	31.1740	$0
Franchise Taxes - Cable Television	31.1750	$0
Franchise Taxes - Telephone	31.1760	$181
Franchise Taxes - Other (*Attach List on "Attachments" Page*)	31.1790	$0
Hotel/Motel Tax	31.4100	$0
Alcoholic Beverage Excise Taxes - Beer & Wine	31.4200A	$4,740
Alcoholic Beverage Excise Tax - .22¢ Distilled Spirits - Wholesale	31.4200B	
Alcoholic Beverage Excise 3% Taxes - Mixed Drinks - Private Clubs	31.4300A	$0
Alcoholic Beverage Excise 3% Taxes - Mixed Drinks - Other	31.4300B	$0
Excise Tax on Rental Motor Vehicles	31.4400	$0
Excise Tax on Energy Used in Manufacturing	31.4500	$0
Business and Occupation Taxes	31.6100	$0
Insurance Premiums Tax	31.6200	$17,026
Financial Institutions Taxes	31.6300	$0
Other Selective Sales and Use Taxes (Attach List)	31.4900	$0
Other Taxes (Attach List)	31.8000	$5,402
	Total Section 1C	$33,524

Section D - LICENSES, PERMITS, AND FEES	**Attach List* where multiple amounts are included*	
Alcoholic Beverage License Fees	32.1100 - Include 32.1110 - 32.1140 in Amount	$315
General Business Licenses	32.1200 - Include 32.1210 - 32.1900 in Amount	$1,451
Non-Business Licenses and Permits	32.2200 - Include 32.2200 - 32.2230 in Amount	$0
Non-Business Licenses - Other (Attach List)	32.2900 - Include 32.2300- 32.2990 in Amount	$0
Regulatory Building Permits / Inspection Fees	32.3100 - Include 32.3110 - 32.3180 in Amount	$0
Regulatory Fees - Other (Attach List)	32.3900	$0
Penalties and Interest on Delinquent Licenses and Permits	32.4000	$0
	Total Section 1D	$1,766
	TOTAL PART I (Sum of Sections 1A through 1D)	$61,570

Reports are due within six months (180 days) from your government's Fiscal Year End Date
(Example: Government with June 30 FYE is due Dec. 31 of the same year; Sept 30 FYE is due March 31 of the following year).

Part II -- INTERGOVERNMENTAL REVENUES -- ALL FUNDS

PURPOSE FOR WHICH RECEIVED	UCOA CODE	From the State of Georgia (a)	From other Local Governments (b)	From Federal Government (c)
Payment in Lieu of Taxes	33.8000 / 33.3000		$0	$0
Local Maintenance Improvement Grants (LMIG)	33.4000	$4,098		
Forest Land Protection (FLPA) Grants	33.5200	$0	$0	$0
Water/Wastewater Grants	33.6000	$0		$0
Solid Waste Grants	33.XXXX	$0		$0
Revenues of County Board of Health	33.XXXX	$0	$0	$0
Crime and Corrections Grants	33.XXXX	$0		$0
Community Development Block Grants	33.1000	$0		$0
Public Welfare Grants	33.XXXX	$29,704		$0
SPLOST Sales and Use Taxes - Cities Only	33.7100		$19,809	
Other Intergovernmental Revenues - *Attach List*	33.9999	$0	$0	$0
Total Part II		**$33,802**	**$19,809**	**$0**

Part III -- SERVICE CHARGES AND OTHER REVENUES -- ALL FUNDS

Section A -- SERVICE CHARGES	UCOA CODE REFERENCE(S)*	*Attach List where multiple amounts are included
General Government - Court Fees and Charges	34.1100 - Include 34.1110 - 34.1200 in Amount	$0
General Government - Planning/Development Fees	34.1300 - Include 34.1310 - 34.1390 in Amount	$0
General Government - Other	34.1400 - Include 34.1400 - 34.1940 in Amount	$5,400
Public Safety - Police Protection Services	34.2100 - Include 34.2100 - 34.2130 in Amount	$0
Public Safety - Fire Protection Services	34.2200 - Include 34.2210 in Amount	$7,019
Public Safety - Jail Detention & Correction Services	34.2300 - Include 34.2310 - 34.2330 in Amount	$0
Public Safety - E-911 Fees	34.2500	$0
Public Safety - Prepaid Cellular Fees	34.2510	$0
Public Safety - Ambulance Fees	34.2600	$0
Streets and Public Improvements	34.3000	$0
Special Assessments	34.3200 - Include 34.3210 - 34.3220 in Amount	$0
State Road Maintenance	34.3300	$0
Other Streets and Public Improvement Fees	34.3900	$0
	Total Section 3A	**$12,419**

Section B -- OTHER REVENUES		
Animal Control and Shelter Fees	34.6110	$0
Substance Abuse Treatment Fees	34.6510	$0
Culture and Recreation Fees and Charges	34.7000	$0
Other Charges For Services	34.9000 - Include 34.9100 - 34.9900 in Amount	$0
Fines and Forfeitures - Court Fees	35.1100 - Include 35.1110 - 35.1170 in Amount	$0
Forfeitures - Bonds	35.1200	$0
Forfeitures - Confiscations	35.1300 - Include 35.1320 - 35.1360 in Amount	$0
Fines and Forfeitures - Penalty Assessments	35.1400 - Include 35.1410 - 35.1910 in Amount	$0
Public Safety - Speeding Violation Fees (Req. SB-134)	35.1900	$0
Interest Revenues	36.1000	$703
Realized Gain (loss) on Investments	36.2000	$0
Unrealized Gain (loss) on Investments	36.3000	$0
Contributions and Donations from Private Sources	37.1000	$0
Rents and Royalties	38.1000	$3,575
Telephone Commissions - Jail	38.2000	$0
Reimbursement for Damaged Property	38.3000	$0
Proceeds of Capital Asset Disposition	39.2000 - Include 39.2100 - 39.2200 in Amount	$0
All Additional Revenues - *Attach List*	39.9999	$0
	Total Section 3B	**$4,278**
	Total Part III	**$16,697**
TOTAL "Own Source Revenues" (Total: Pg 1, Part I, + Pg 2, Part III)		**$78,267**

Part IV -- REVENUES FROM PUBLIC UTILITY SYSTEMS AND OTHER ENTERPRISE FUNDS

Consult the instructions on dependent agencies before completing Part IV. If an entry is made in Part IV under any enterprise fund category, a corresponding entry should be made for that fund under the expenditure category in Part VI. If government has more than one other enterprise fund, attach a schedule.

	UCOA CODE	OPERATING REVENUE
Sanitation Fees - Refuse Collection Charges	34.4110	$0
Sale of Waste and Sludge	34.4120	$0
Sale of Recycled Materials	34.4130	$0
Sanitation Fees - Landfill Use Fees	34.4150	$0
Sanitation Fees - Solid Waste Recycling Fees	34.4160	$0
Water Charges	34.4210	$21,738
Sewerage Charges	34.4255	$0
Storm Water Utility Charges	34.4260	$0
Electric Charges	34.4300	$0
Gas Charges	34.4400	$0
Telephone Charges	34.4500	$0
Television Cable Charges	34.4600	$0
Golf Course Charges	34.5200	$0
Airport Charges	34.5300	$0
Parking Charges	34.5400	$0
Transit Charges	34.5500	$0
Telecommunication Charges	34.5600	$0
Other Utility/Enterprise Fund Charges - Attach List		$0
Public Utility and Enterprise Revenue Totals (Part IV)		**$21,738**

Part V -- GOVERNMENT EXPENDITURES

Report Expenditures from ALL FUNDS EXCEPT: Principal and Interest on Debt
Public Utility Systems, if reported in Part VI.
Inter-fund Transfers

FUNCTION OR PURPOSE OF EXPENDITURES Expenditures should include all salaries and benefits.	UCOA CODE	EXPENDITURES BY OBJECT CLASSIFICATIONS			
			CAPITAL OUTLAYS		
		(51, 52, or 53) Current Operations (a)	(54.1000 - 54.1400) Property (b)	(54.2000 - 54.2500) Machinery and Equipment (c)	(54.3000) Intangibles (d)
Section A GENERAL GOVERNMENT					
Administration Support - Legislative	1100	$12,980	$0	$0	$0
Administration Support - Executive	1300	$800	$0	$0	$0
Administration Support - Elections	1400	$0	$0	$0	$0
Administration - Financial	1510	$0	$0	$0	$0
Administration - Law	1530	$0	$0	$0	$0
Administration - Data Processing / MIS	1535	$0	$0	$0	$0
Administration - Human Resources	1540	$0	$0	$0	$0
Administration - Tax Commissioner	1545	$0	$0	$0	$0
Administration - Tax Assessor	1550	$0	$0	$0	$0
Administration - Risk Management	1555	$1,580	$0	$0	$0
Administration - Internal Audit	1560	$0	$0	$0	$0
Administration - Gen. Govmt Buildings & Plant	1565	$0	$0	$0	$0
Administration - Public Information	1570	$0	$0	$0	$0
Administration - General Engineering	1575	$0	$0	$0	$0
Administration - Records Management	1580	$0	$0	$0	$0
Administration - Customer Service	1590	$0	$0	$0	$0
Administration - General Administration Fees	1595	$0	$0	$0	$0
Total Section 5A		$15,360	$0	$0	$0
Section B JUDICIAL					
Judicial Administration	2100	$0	$0	$0	$0
Judicial Admin. - Superior Court	2150	$0	$0	$0	$0
Accountability / Drug Court	2160	$0	$0	$0	$0
Clerk of Courts (Superior)	2180	$0	$0	$0	$0
District Attorney	2200	$0	$0	$0	$0
State Court	2300	$0	$0	$0	$0
Magistrate Court	2400	$0	$0	$0	$0
Probate Court	2450	$0	$0	$0	$0
Recorder's Court	2500	$0	$0	$0	$0
Juvenile Court	2600	$0	$0	$0	$0
Municipal Court	2650	$0	$0	$0	$0
Grand Jury Administration	2700	$0	$0	$0	$0
Law Library	2750	$0	$0	$0	$0
Public Defender Administration	2800	$0	$0	$0	$0
Total Section 5B		$0	$0	$0	$0
Section C PUBLIC SAFETY					
Public Safety Administration	3100	$0	$0	$0	$0
Police Protection	3200	$0	$0	$0	$0
Prisoner Custody	3226	$0	$0	$0	$0
Sheriff's Office	3300	$0	$0	$0	$0
Jail Operations	3326	$0	$0	$0	$0
Corrections	3400	$0	$0	$0	$0
Fire Protection	3500	$14,646	$0	$0	$0
EMS / Ambulance Service	3600	$0	$0	$0	$0
Coroner / Medical Examiner Services	3700	$0	$0	$0	$0
E-911 Operations	3800	$0	$0	$0	$0
Other Protections	3900	$0	$0	$0	$0
Animal Control	3910	$0	$0	$0	$0
Total Section 5C		$14,646	$0	$0	$0
Section D PUBLIC WORKS					
Public Works Administration	4100	$0	$0	$0	$0
Highways and Streets	4200	$37,916	$20,927	$0	$0
Storm Drainage	4250	$0	$0	$0	$0
Sanitation and Wastewater	4300	$0	$0	$0	$0
Water	4400	$0	$0	$0	$0
Solid Waste and Recycling Administration	4510	$0	$0	$0	$0
Solid Waste Collection	4520	$0	$0	$0	$0
Solid Waste Disposal	4530	$0	$0	$0	$0
Recyclables Collection	4540	$0	$0	$0	$0
Recyclables Operations	4550	$0	$0	$0	$0
Closure and Post-closure Care	4560	$0	$0	$0	$0
Future Landfill/Cell Development	4570	$0	$0	$0	$0
Public Education	4580	$0	$0	$0	$0
Yard Trimmings Collection and Management	4585	$0	$0	$0	$0
Electric	4600	$0	$0	$0	$0
Gas	4700	$0	$0	$0	$0
Telecommunications	4750	$0	$0	$0	$0
Cable Television	4800	$0	$0	$0	$0
Maintenance Shop	4900	$0	$0	$0	$0
Cemetery	4950	$0	$0	$0	$0
Intergovernmental Payments of SPLOST (Counties)	4960	$0	$0	$0	$0
Total Section 5D		$37,916	$20,927	$0	$0

PART V CONTINUED ON PAGE 4

Part V -- GOVERNMENT EXPENDITURES, cont.

FUNCTION OR PURPOSE OF EXPENDITURES (Expenditures should include all salaries and benefits.)	UCOA CODE	EXPENDITURES BY OBJECT CLASSIFICATIONS — CAPITAL OUTLAYS (51, 52, or 53) Current Operations (a)	(54.1000) Property (b)	(54.2000) Machinery & Equipment (c)	(54.3000) Intangibles (d)
Section E HEALTH and WELFARE					
Health	5100	$0	$0	$0	$0
Welfare	5400	$0	$0	$0	$0
Community Services	5500	$0	$0	$0	$0
Public Education	5600	$0	$0	$0	$0
Total Section 5E		$0	$0	$0	$0
Section F CULTURE and RECREATION					
Recreation	6100	$0	$0	$0	$0
Parks	6200	$0	$0	$0	$0
Libraries	6500	$0	$0	$0	$0
Total Section 5F		$0	$0	$0	$0
Section G HOUSING and DEVELOPMENT					
Conservation (includes County Extension Services)	7100	$0	$0	$0	$0
Protective Inspection	7200	$0	$0	$0	$0
Urban Redevelopment and Housing	7300	$0	$0	$0	$0
Planning and Zoning	7400	$0	$0	$0	$0
Economic Development and Assistance	7500	$0	$0	$0	$0
Economic Opportunity	7600	$0	$0	$0	$0
Total Section 5G		$0	$0	$0	$0
Total Part V - All Sections		$67,922	$20,927	$0	$0

Part VI -- EXPENSES FOR PUBLIC UTILITY SYSTEMS AND OTHER ENTERPRISE FUNDS

If an entry is made in Part VI under any enterprise fund category, a corresponding entry should be made for that fund under the revenue category in Part IV. If government has more than one other enterprise fund (column (f)), attach a schedule.

SYSTEM EXPENSES	Water and Sewer System (a) Fund 505	Electric Supply System (b) Fund 510	Gas Supply System (c) Fund 515	Airport (d) Fund 550	Solid Waste System (e) Fund 540	Other Enterprise Funds (f)
Current Operations	$28,220	$0	$0	$0	$0	$0
Interest Expenses	$0	$0	$0	$0	$0	$0
Total Part VI	$28,220	$0	$0	$0	$0	$0

Part VII -- CAPITAL ASSETS - ENTERPRISE FUNDS

	UCOA	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers and Adjustments (d)	Ending Balance (e)
Non-depreciable Assets:						
Sites	11.7100	$0	$0	$0	$0	$0
Construction in Progress	11.7600	$0	$0	$0	$0	$0
Other	11.7950	$0	$0	$0	$0	$0
Total Non-depreciable Assets:		$0	$0	$0	$0	$0
Depreciable Assets:	Note: For Non-Depreciable and Depreciable Assets, Columns C & D may be entered as negative figures.					
Site Improvements	11.7200	$0	$0	$0	$0	$0
Infrastructure	11.7300	$0	$0	$0	$0	$0
Buildings and Building Improvements	11.7400	$0	$0	$0	$0	$0
Machinery and Equipment	11.7500	$0	$0	$0	$0	$0
Intangible Assets	11.7900	$0	$0	$0	$0	$0
Other		$0	$0	$0	$0	$0
Total Depreciable Assets:		$0	$0	$0	$0	$0
Less Accumulated Depreciation for:	Note: For Accumulated Depreciation, Columns A - D may be entered as negative figures.					
Site Improvements	11.7210	$0	$0	$0	$0	$0
Infrastructure	11.7310	$0	$0	$0	$0	$0
Buildings and Building Improvements	11.7410	$0	$0	$0	$0	$0
Machinery and Equipment	11.7510	$0	$0	$0	$0	$0
Intangible assets	11.7910	$0	$0	$0	$0	$0
Other		$0	$0	$0	$0	$0
Total Accumulated Depreciation		$0	$0	$0	$0	$0
Total Depreciable Capital Assets, net		$0	$0	$0	$0	$0
Capital Assets, net		$0	$0	$0	$0	$0

Part VIII -- PERSONNEL EXPENDITURES

Reported salaries and wages and employee benefits should also be included under Part V, column (a).

Report gross salaries and wages before withholdings are deducted - Use W-2 totals if appropriate.

	OBJECT CODE	Expenditures
Employee Benefits (Health, FICA, Retirement, Workers Comp, etc.)	51.2000 - 51.2900	$907
Salaries and Wages for Current Operations	51.1000 - 51.1300	$11,860
Salaries and Wages for Construction		$0
TOTAL PART VIII		$12,767

Part IX -- INTERGOVERNMENTAL PERSONNEL EXPENDITURES

Reported salaries and wages that are paid to other governments for shared or joint employees. Report gross salaries and wages before withholdings are deducte

Employee Benefits (Health, FICA, Retirement, Workers Comp, etc.)		$0
Salaries and Wages for Current Operations		$0
Salaries and Wages for Construction		$0
TOTAL PART IX		$0

Part X - INTERGOVERNMENTAL EXPENDITURES (Local Governments only)

Show PORTION of Part V expenses that are Intergovernmental. Include amounts paid on a reimbursement or cost-sharing basis.

Use the Reference List to find Gov ID No. and Type it in Col. (a).

FUNCTION OR PURPOSE OF EXPENDITURE Show PORTION of Part V expenses that are or cost-sharing basis.	FUNCTION CODE	GOV. ID No. (a)	TOTAL AMOUNT (b)	Type ID No. in Col. A
Regional Commission	1595		$0	1
Police Protection	3200		$0	
Jails	3326		$0	
Fire Protection	3500		$0	
Highways, Streets, and Drainage	4200		$0	
Sewer and Wastewater	4300		$0	
Water System	4400		$0	
Garbage and Trash Collection	4520		$0	
Garbage and Trash Disposal	4530		$0	
Electric Supply System	4600		$0	
Gas Supply System	4700		$0	
Cemetary	4950		$0	
SPLOST Funds Transferred to Cities and/or Other Entities	4960		$0	
Hospitals	5000		$0	
Public Health	5100		$0	
Public Welfare	5400		$0	
Public Transportation	5540		$0	
Recreation	6100		$0	
Parks	6200		$0	
Libraries	6500		$0	
Economic Development	7500		$0	
Airport	7563		$0	
Other purposes - *Attach List*			$0	
	Total Part X		**$0**	

Part XI - DEBT OUTSTANDING, ISSUED, RETIRED DURING FISCAL YEAR

Section A - REVENUE BOND DEBT

Enter Dollar Amounts Applicable To Your Fiscal Year

SELECT THE PURPOSE OF EACH DEBT ISSUANCE FROM THE DROPDOWN LIST (IF NONE, SKIP LINE)	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
OTHER (Attach List)	$0	$0	$0	$0	$0
Total Section A	**$0**	**$0**	**$0**	**$0**	**$0**

Section B - GENERAL OBLIGATION BOND DEBT

SELECT THE PURPOSE OF EACH DEBT ISSUANCE FROM THE DROPDOWN LIST (IF NONE, SKIP LINE)	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
OTHER (Attach List)	$0	$0	$0	$0	$0
Total Section B	**$0**	**$0**	**$0**	**$0**	**$0**

Section C - OTHER LONG-TERM DEBT (GEFA, EPA, FHA, FmHA, SRF, etc.)

SELECT THE PURPOSE OF EACH DEBT ISSUANCE FROM THE DROPDOWN LIST (IF NONE, SKIP LINE)	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
Water/Sewer System	$876	$3,237	$1,809	$2,304	$296
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
OTHER (Attach List)	$0	$0	$0	$0	$0
Total Section C	**$876**	**$3,237**	**$1,809**	**$2,304**	**$296**

PART XI Continued on Page 6

Part XI - DEBT OUTSTANDING, ISSUED, RETIRED DURING FISCAL YEAR (Continued)

Section D - CAPITAL LEASES PAYABLE (INCLUDING ACCG and GMA)

SELECT THE PURPOSE OF EACH DEBT ISSUANCE FROM THE DROPDOWN LIST (IF NONE, SKIP LINE)	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
OTHER (Attach List)	$0	$0	$0	$0	$0
Total Section D	**$0**	**$0**	**$0**	**$0**	**$0**

Section E - SHORT TERM NOTES PAYABLE (LESS THAN 1 YEAR)

LIST ALL SHORT TERM DEBT TOGETHER	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
ALL SHORT TERM DEBT	$0	$0	$0	$0	$0

Section F - SPECIAL ASSESSMENT DEBT PAYABLE

LIST ALL SPECIAL ASSESSMENT DEBT TOGETHER	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
SPECIAL ASSESSMENT DEBT	$0	$0	$0	$0	$0

List ALL OTHER DEBT COSTS TOGETHER	FISCAL AGENT FEES 58.3000	ISSUANCE COSTS 58.4000	ADV REFUND ESC 58.5000
OTHER DEBT COSTS	$0	$0	$0

Part XII - CASH AND INVESTMENT ASSETS AT THE END OF THE FISCAL YEAR

{xx.xxxx} = UCOA Code	Held in funds for Debt Service (Sinking funds and Debt Service Funds) (a)	Held in funds for Future Projects (i.e. Unexpended Bond Proceeds) (b)	Held in General Fund (not including pension funds) (c)	Held in Proprietary Funds (d)	Held in All Other Funds (e)
Held at End of Previous Year	$0	$0	$60,275	$2,497	$17,147
Cash (including cash equivalents) {11.1100}	$0	$0	$78,753	$4,363	$2,022
Investments - Current {11.1300}	$0	$0	$0	$0	$0
Investments - Long Term {11.5200}	$0	$0	$0	$0	$0
Restricted Cash {11.6100}	$0	$0	$0	$0	$32,460
Restricted Investments {11.6200}	$0	$0	$0	$0	$0
Restricted Customer Deposits {11.6300}	$0	$0	$0	$0	$0
TOTAL PART XII (excl. Held Prev. Yr)	**$0**	**$0**	**$78,753**	**$4,363**	**$34,482**

Part XIII - GOVERNMENTAL FUND EQUITY and PROPRIETARY FUND EQUITY

	UCOA Code	General Fund (a)	All Other Govern-mental Funds (b)	Proprietary Funds (c)	
Nonspendable	13.5100	$0	$0		
Restricted	13.5200	$0	$2,022		
Committed	13.5300	$0	$0		
Assigned	13.5400	$0	$0		
Unassigned	13.5500	$78,753	$32,460		
Net Investment in Capital Assets	13.3100			$0	
Restricted	13.3200			$0	
Unrestricted	13.3400			$4,363	

Part XIV - DEPENDENT ENTITIES

If any dependent Authority, District, or other local taxing jurisdiction figures are included in this report, ATTACH LIST, and enter YES from dropdown —>

Part XV - CERTIFICATION

This is to certify that the figures contained in this report are accurate to the best of my knowledge.

DCA CANNOT ACCEPT the Report unless this section is fully completed prior to submission. ALL blue-shaded spaces MUST be completed. DO NOT TYPE IN ALL CAPS!

Name of Government		Name of Chief Elected Official	
Town of Argyle, Georgia		Kay Riley	
Title of Chief Elected Offical	**Date Approved**	**Report uses AUDITED Figures (Enter Yes or No):**	NO
Mayor	11/12/2021		

Name of Firm Preparing Report (if not Government)	Name of PERSON who Prepared this Report	
Earl A. Lawson	Earl A. Lawson	
Full Mailing Address of Firm (if not Government)	**Preparer's Telephone No.**	**Preparer's Title**
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Preparer's Email Address	**Email Address for Gov't CFO Contact or CEO**	Correspondence wil be emailed to <— THIS email address
earlcpa@atc.cc	None	

Completion of this report by every chartered local government is mandated by state law.
If you have questions about this report, PLEASE CONTACT: RLGF@dca.ga.gov

USE THIS PAGE FOR ATTACHMENT EXPLANATIONS.
USE THIS FORMAT OR DELETE THIS WORDING AND MAKE RANDOM ENTRIES ON THIS SHEET AS NEEDED.

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Page 1
Section C
Other Taxes

Georgia TIA Tax $5,402

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