BACON COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

BACON COUNTY, GEORGIA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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Independent Auditor's Report

Board of Commissioners
of Bacon County, Georgia
Alma, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bacon County, Georgia, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Bacon County Board of Health, which represents 100 percent, 100 percent, and 100 percent respectively, of the assets, net position, and revenues of the Component Unit columns. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Bacon County Board of Health, is based on the reports of the other auditors. We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit includes evaluating the appropriateness of the accounting policies used and the reasonableness of the significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate for us to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregated remaining fund information of Bacon County, Georgia, as of June 30, 2021, and the respective changes in financial position, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the County's Net Pension Liability and Related Ratios and the Schedule of County Contributions (on pages 33 and 34) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing procedures generally accepted in the United States of America,

which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with the sufficient evidence to express an opinion or provide any assurance.

Bacon County, Georgia has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this omission.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bacon County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements of Bacon County, Georgia. The accompanying schedule of expenditures of special purpose local option sales tax proceeds is presented for the purpose of additional analysis as required by the Official Code of Georgia Annotated 48-8-121 and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, and the schedules of expenditures of special purpose local option sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, and the schedules of expenditures of special local option sales tax proceeds are fairly stated, in all material aspects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards,* we have also issued a report dated April 30, 2022 on our consideration of Bacon County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bacon County, GA's internal control over financial reporting and compliance.

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
April 30, 2022

BASIC FINANCIAL STATEMENTS

BACON COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government	Component Unit
	Governmental Activities	Bacon County Board of Health
ASSETS		
Cash and cash equivalents	$ 4,735,753	$ 239,522
Taxes receivable	475,788	-
Accounts receivable, net	844,647	-
Due from other governments	-	57,564
Prepayments	36,052	-
Capital assets, non-depreciable	-	-
Capital assets, depreciable, net of accumulated depreciation	34,952,079	2,813
Total current assets	41,044,319	299,899
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	79,730	105,077
LIABILITIES		
Current Liabilities:		
Accounts payable	34,143	-
Accrued liabilities	43,067	-
Due to other governments	41,197	-
Capital leases due within one year	207,332	-
Compensated absences due within one year	-	4,270
Notes payable due within a year	-	-
Long Term Liabilities:		
Capital leases, net of current portion	515,639	-
Compensated absences, net of current portion	-	17,082
Net OPEB Liability	-	32,726
Net pension liability	332,888	308,029
Total liabilities	1,174,266	362,107
DEFERRED INFLOWS OF RESOURCES		
Pension related	186,763	75,678
NET POSITION		
Net investment in capital assets	34,229,108	2,813
Restricted For:		
Capital projects	3,129,537	-
Drug abuse and education programs	71,800	-
Housing and development	90,266	-
Judicial	59,429	-
Public works	664,225	-
Public safety	477,666	-
Prior year program income	-	117,261
Unrestricted (deficit)	1,040,989	(152,883)
Total net position	$ 39,763,020	$ (32,809)

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

BACON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED JUNE 30, 2021

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges for Services	PROGRAM REVENUES: Operating Grants and Contributions	PROGRAM REVENUES: Capital Grants and Contributions	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: Governmental Activities	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: Component Unit Bacon County Board of Health
Primary government						
Governmental activities:						
General government	$ 1,748,588	$ 751,985	$ -	$ -	$ (996,603)	$ -
Judicial	707,376	-	-	-	(707,376)	-
Public safety	4,170,622	993,829	371,545	-	(2,805,248)	-
Public works	3,272,119	522,759	657,831	1,392,516	(699,013)	-
Health and welfare	284,099	-	-	-	(284,099)	-
Culture and recreation	239,488	-	-	-	(239,488)	-
Housing and development	640,831	143,022	-	-	(497,809)	-
Total governmental activities	11,063,123	2,411,595	1,029,376	1,392,516	(6,229,636)	-
Component unit:						
Bacon County Board of Health	463,400	119,705	335,625	-	-	(8,070)
Total component units	$ 463,400	$ 119,705	$ 335,625	$ -	-	(8,070)
General revenues:						
Property taxes					4,031,472	-
Sales taxes					3,158,696	-
Other taxes					618,576	-
Unrestricted investment earnings					51,717	-
Gain on Sale of Assets					-	-
Other					-	34,714
Total general revenues					7,860,461	34,714
Change in net position					1,630,825	26,644
Net position, beginning of year					38,132,200	(59,453)
Net position, end of year					$ 39,763,020	$ (32,809)

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

BACON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General	2018 SPLOST	Multiple Grant	T-SPLOST	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 719,621	$ 1,079,243	$ 1,942,473	$ 436,170	$ 558,246	$ 4,735,753
Taxes receivable, net of allowance	415,618	-	-	60,170	-	475,788
Accounts receivable, net of allowance	392,935	133,129	13,094	-	305,489	844,647
Due from other governments	-	-	-	-	-	-
Due from other funds	31,551	-	-	191,000	21,125	243,676
Prepaid Items	36,052	-	-	-	-	36,052
Inventories	-	-	-	-	-	-
Total assets	1,595,777	1,212,372	1,955,567	687,340	884,860	6,335,916
LIABILITIES						
Accounts payable	-	11,028	-	23,115	-	34,143
Notes payable	-	-	-	-	-	-
Accrued liabilities	43,067	-	-	-	-	43,067
Due to other governments	-	41,197	-	-	-	41,197
Due to other funds	-	-	191,000	-	52,676	243,676
Total liabilities	43,067	52,225	191,000	23,115	52,676	362,083
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues						
Property taxes	361,902	-	-	-	-	361,902
FUND BALANCES						
Fund balances:						
Nonspendable						
Inventories & prepaids	36,052	-	-	-	-	36,052
Restricted For:						
Drug abuse and education	71,800	-	-	-	-	71,800
Capital projects	-	1,160,147	1,764,567	-	204,823	3,129,537
Housing and development	-	-	-	-	90,266	90,266
Judicial	-	-	-	-	59,429	59,429
Public Works	-	-	-	664,225	-	664,225
Public safety programs	-	-	-	-	477,666	477,666
Unassigned	1,082,956	-	-	-	-	1,082,956
Total fund balances	1,190,808	1,160,147	1,764,567	664,225	832,184	5,611,931
Total liabilities, deferred inflow of resources and fund balances	$ 1,595,777	$ 1,212,372	$ 1,955,567	$ 687,340	$ 884,860	$ 6,335,916

Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	34,952,079
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	361,902
Deferred outflows and inflows of resources related to the recording of the net position liability are recognized as expense over time, and, therefore, are not reported in the funds.	(107,033)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(1,055,859)
Net position of governmental activities	$39,763,020

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

BACON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	General	2018 SPLOST	Multiple Grant	T-SPLOST	Nonmajor Governmental Funds	Total Governmenta Funds
Revenues						
Taxes	$5,496,688	$1,392,516	$ -	$ -	$ -	$6,889,204
Licenses and permits	37,647	-	-	-	-	37,647
Intergovernmental	189,117	-	2,297,634	657,831	18,754	3,163,336
Charges for services	1,276,956	-	-	-	888,552	2,165,508
Fines and forfeitures	134,699	-	-	-	31,083	165,782
Investment earnings	-	-	-	-	30	30
Miscellaneous	258,017	-	-	-	-	258,017
Total revenues	7,393,124	1,392,516	2,297,634	657,831	938,419	12,679,524
Expenditures						
Current:						
General Government	1,167,130	-	-	-	-	1,167,130
Judicial	701,359	-	-	-	6,617	707,976
Public Safety	3,555,355	-	-	-	375,496	3,930,851
Public works	1,313,959	-	-	-	-	1,313,959
Health and welfare	183,486	-	87,337	-	-	270,823
Culture and recreation	219,033	-	-	-	-	219,033
Housing and development	477,474	-	-	-	48,255	525,729
Intergovernmental	-	439,199	-	-	-	439,199
Capital outlay	-	436,695	89,039	662,618	83,869	1,272,221
Debt service:						
Principal	-	238,121	-	55,653	-	293,774
Interest and fiscal charges	24,050	45,324	-	169	-	69,543
Total expenditures	7,641,846	1,159,339	176,376	718,440	514,237	10,210,238
Excess (deficiency) of revenues over (under) expenditures	(248,722)	233,177	2,121,258	(60,609)	424,182	2,469,286
Other financing sources (uses):						
Lease proceeds	-	-	-	178,318	-	178,318
Proceeeds from sale of assets	-	-	-	-	-	-
Transfers in	902,964	10,482	-	-	-	913,446
Transfers out	-	-	(417,930)	-	(495,516)	(913,446)
Total other financing	$ 902,964	$ 10,482	$ (417,930)	$ 178,318	$ (495,516)	$ 178,318
Net change in fund balances	654,242	243,659	1,703,328	117,709	(71,334)	2,647,604
Fund balances, beginning of year as restated	536,566	916,488	61,239	546,516	903,522	2,964,332
Fund balances (deficit) end of year	$1,190,808	$1,160,147	$1,764,567	$ 664,225	$ 832,184	$5,611,931

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

BACON COUNTY, GEORGIA
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

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

Net change in fund balances - total governmental funds	$ 2,647,604
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation differed from capital outlay in the current period.	(1,183,664)
Revenues in the Statement of Activities that do not provide current financial resources are reported as unavailable revenue in the funds.	14,422
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are differed and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	115,456
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	37,007
	1,630,825

BACON COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (Non-GAAP, budgetary basis)
JUNE 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 4,043,000	$ 4,043,000	$ 5,496,688	$ 1,453,688
Licenses and permits	31,000	31,000	37,647	6,647
Intergovernmental	184,000	184,000	189,117	5,117
Charges for services	2,640,700	2,640,700	1,276,956	(1,363,744)
Fines and forfeitures	135,500	135,500	134,699	(801)
Miscellaneous	193,550	193,550	258,017	64,467
Total Revenues	$ 7,227,750	$ 7,227,750	$ 7,393,124	$ 165,374
Other financing sources				
Transfers	-	-	902,964	902,964
Total other financing sources	-	-	902,964	902,964
Total revenues and other financing sources	$ 7,227,750	$ 7,227,750	$ 8,296,088	$ 1,068,338

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

BACON COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (Non-GAAP, budgetary basis), continued
JUNE 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
Expenditures				
General government				
County commissioners office	$ 332,000	$ 332,000	$ 376,038	$ (44,038)
Elections	90,000	90,000	167,424	(77,424)
Tax commissioner	200,000	200,000	197,172	2,828
Tax assessor	165,000	165,000	159,323	5,677
Public buildings:				
Public buildings	300,000	300,000	267,173	32,827
Total general government	**1,087,000**	**1,087,000**	**1,167,130**	**(80,130)**
Judicial				
Grand jury, superior, state, juvenile courts	320,000	320,000	299,977	20,023
Clerk of superior court	175,000	175,000	162,007	12,993
Probate/Magistrate court	215,000	215,000	239,375	(24,375)
Total judicial	**710,000**	**710,000**	**701,359**	**8,641**
Public safety				
Sheriff, jail, and inmate medical	1,800,000	1,800,000	1,880,126	(80,126)
Fire dept, rural fire dept, forestry, EMS	1,280,000	1,280,000	1,354,058	(74,058)
EOC - training center building	15,000	15,000	17,022	(2,022)
Dispatchers	280,000	280,000	278,419	1,581
Coroners	14,000	14,000	17,951	(3,951)
GCIC/NCIC	3,000	3,000	2,785	215
Civil defense	5,000	5,000	4,994	6
Total public safety	**3,397,000**	**3,397,000**	**3,555,355**	**(158,355)**
Public works				
Road, shop, and drainage	800,000	800,000	904,029	(104,029)
Solid waste admin, disposal, and landfill	450,000	450,000	409,916	40,084
Fuel system	-	-	14	(14)
Total public works	**1,250,000**	**1,250,000**	**1,313,959**	**(63,959)**

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

BACON COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (Non-GAAP, budgetary basis)
JUNE 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
Expenditures, continued				
Health and welfare				
Mental health	$ 1,431	$ 1,431	$ 2,610	(1,179)
Vital statistics	250	250	334	(84)
Health department	5,000	5,000	54,967	(49,967)
Department of family and children services	75,000	75,000	26,412	48,588
Senior citizens program	95,000	95,000	97,182	(2,182)
M/R center	1,569	1,569	-	1,569
Transportation services	3,000	3,000	1,981	1,019
Drug education and prevention	5,000	5,000	-	5,000
Total health and welfare	**186,250**	**186,250**	**183,486**	**2,764**
Culture and recreation				
Recreation department	175,000	175,000	176,268	(1,268)
Parks	-	-	-	-
Library	40,000	40,000	37,083	2,917
Historical society	7,000	7,000	5,682	1,318
Total culture and recreation	**222,000**	**222,000**	**219,033**	**2,967**
Housing and development				
County extension service	85,000	85,000	100,885	(15,885)
Southern Georgia Regional Commission	10,500	10,500	-	10,500
Development authority	135,000	135,000	141,926	(6,926)
Airport	125,000	125,000	218,449	(93,449)
Blueberry operation	20,000	20,000	16,214	3,786
Total housing and development	**375,500**	**375,500**	**477,474**	**(101,974)**
Debt Service				
Principle	-	-	-	-
Interest	-	-	24,050	(24,050)
Total debt service	-	-	24,050	(24,050)
Total expenditures	**7,227,750**	**7,227,750**	**7,641,846**	**(414,096)**
Other financing sources				
Transfers out	-	-	-	-
Total other financing sources	-	-	-	-
Total expenditures and other financing uses	**$ 7,227,750**	**$ 7,227,750**	**$ 7,641,846**	**$ (414,096)**
Net changes in fund balances	**$ -**	**$ -**	**$ 654,242**	**$ 1,482,434**
Fund balances - beginning		**414,839**	**536,566**	
Fund balances - ending		**$ 414,839**	**$ 1,190,808**	

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

BACON COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Custodial Funds
Assets	
Cash and cash equivalents	$ 354,394
Property taxes receivable	415,168
Total assets	769,562
Liabilities	
Due to others	354,394
Uncollected taxes	415,168
Total liabilities	769,562
Net Position	
Restricted for:	
Pensions	-
Individuals, organizations, and other governments	-
Net position restricted for pensions	$ -

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

BACON COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Custodial Funds
Additions	
Taxes	$ 10,466,871
Fines and fees	848,203
Total additions	11,315,074
Deductions	
Taxes and fees paid to other governments	10,466,871
Other custodial disbursements	848,203
Total deductions	11,315,074
Changes in Net Position	-
Net Position, Beginning of Year - As Restated	-
Net Position, End of Year	$ -

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Bacon County, Georgia (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America ('GAAP') as applied to governments. The Governmental Accounting Standards Board ('GASB') is the accepted standard-setting body for governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. The Reporting Entity

The County is a political subdivision of the State of Georgia and was formed in 1914. The County operates under a Commission form of government and is governed by a full-time elected Chairman and by a part-time five member elected board of county commissioners, which is governed by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge and Clerk of the Superior Court. The County's major services include general government, courts, public safety, public works, health and welfare, culture and recreation and housing and development.

The reporting County is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. This includes the constitutionally elected officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) it is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit column included in the government-wide financial statements identify the financial data of the County's discretely presented component unit. It is reported separately to emphasize that it is legally separate from the County.

A brief description of the blended component unit follows:

Bacon County Development Authority

The Bacon County Development Authority is responsible for stimulating economic development in the County. The governing body of the Development Authority is appointed by County Council. Although it is legally separate from the County, the Development Authority is reported as if it were part of the primary government because it benefits the County almost exclusively. The Development Authority does not issue separate financial statements.

A brief description of the discretely present component unit follows:

Bacon County Board of Health

The Bacon County Board of Health is responsible for providing general healthcare within the County of Bacon, Georgia. The Board of Health consists of seven members. Board membership is automatic for the County Commission Chairman, County Superintendent of Schools and the Mayor of the City of Alma who serve while holding office. The remaining four members serve six-year terms with three members being appointed by the Alma City Council. The financial operations of the Bacon County Board of Health are presented as a governmental fund type. The Board of Health is reported on a June 30, 2021 fiscal year. Complete financial statements for the individual component unit discussed above may be obtained at the following address:

Southeast Health District Finance Director

1101 Church Street

Waycross, Georgia 31501

Joint Ventures

The County participates in the following two joint ventures:

Southern Georgia Regional Commission ('SGRC') – The County, in conjunction with cities and counties in the 18 county South Georgia area are members of the SGRC. Membership in a regional commission ('RC') is automatic for each municipality and county in the state. The Official Code of Georgia Annotated Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RCs. Each county and municipality in the state is required by law to pay minimum annual dues to the RC. The SGRC council membership includes the chief elected official of each county and the chief elected official of one municipality in each county. Additional council members are appointed from the region by the Governor, Lieutenant Governor and the Speaker of the House of Representatives. Separate financial statements are available at the following address: Southern Georgia Regional Commission, 327 West Savannah Avenue, Valdosta, Georgia 31503, or by calling 229-333-5277.

Southeast Georgia Development Authority – Bacon County, Georgia in conjunction with Appling and Jeff Davis counties have jointly created a regional development authority, which has been named the Southeast Georgia Development Authority. The purpose of the Authority is to create a jointly owned regional industrial park consisting of approximately 125 acres located between the cities of Baxley and Hazlehurst in Appling County, Georgia. Bacon County committed to one-third of the purchase price of the land which amounted to $75,000. The County Chairman serves on the Board of the Southeast Georgia Development Authority. Separate financial statements are available from the following address: Bacon County Board of Commissioner, 502 West 12th Street, Alma, Georgia 31510.

B. Government-wide and Fund Financial Statements

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. For the most part, the effect of the Interfund activity has been removed from these statements. *Governmental Activities*, which are normally supported by taxes and intergovernmental revenues, are reported separately from *business-type activities,* which rely to a significant extent on fees and charges for support. Fiduciary funds are not presented in the government-wide financial statements.

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

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. The agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the

timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collectible within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

Property taxes, intergovernmental grants, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The **General Fund** is the main operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

The **2018 SPLOST Fund** is used to account for the collection and disbursement of the 2018 1% Special Local Option Sales Tax (SPLOST) funds to be used for the acquisition of equipment or construction of major capital facilities or infrastructure and other projects.

The **Multiple Grant Fund** is used to account for financial resources used for the acquisition or construction of major capital facilities, mainly roads. The County's multiple grant fund is used to account for grant money received from the State of Georgia Department of Transportation and grant money from other sources.

The **T-SPLOST Fund** is used to account for money received for the financial resources provided and subsequently expensed from the Transportation Special Purpose Local Option Sales Tax.

Additionally, the County reports the following fund types:

The **Special Revenue Funds** are used to account for revenue sources that are legally restricted to expenditure for specific purposes.

The **Capital Projects Funds** account for the acquisition of capital assets and construction or improvement of major capital projects.

The **Fiduciary Funds** are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals.

Amounts reported as *program revenues* include: 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Cash, Cash Equivalents, and Investments

The County has defined cash and cash equivalents to include cash on hand, demand deposits, amounts with fiscal agents and investment with an original maturity of three months or less. Time deposits are classified as cash and cash equivalents without regard to maturity date.

The County, during the year, invested funds in demand deposits of local banks. Investments are stated at cost. Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the Unites States Government or Government Agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the political subdivisions of the State of Georgia

E. Receivables

All trade and property tax receivables are shown net of an allowance for uncollectibles, where applicable.

F. Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term Interfund loans are classified as "Interfund receivables/Interfund payables". These amounts are eliminated in the governmental activities column of the statement of net position.

G. Consumable Inventories

The costs of inventories are recorded as expenditures when purchased in all funds. The costs of inventories at year-end, if any, are not considered material to the financial statements.

H. Prepaid Items

Payments made to vendors for services that will benefit future accounting periods are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which the services are consumed. At the fund reporting level, and equal amount of the fund balance is non-spendable, as this amount is not available for general appropriations.

I. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide financial statement of net position but does not report these assets in the government fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of five thousand dollars on machinery and equipment and a fifty-thousand-dollar threshold on buildings, improvements, and infrastructure. The County's infrastructure consists of roads and bridges. The County's infrastructure was reported retroactively in 2007. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements.

Depreciation is computed using the straight-line method over the following useful lives:

Asset Class	Years	Capitalization Threshold
Primary Government:		
Buildings and Improvements	25 - 50	$ 50,000
Machinery and Equipment	7 - 10	$ 5,000
Infrastructure	25 - 50	$ 50,000
Component Unit:		
Machinery and Equipment	5 - 20	$ 5,000

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

J. Compensated Absences

The liability for compensated absences has not been accrued as this amount is payable only if approved by the County Chairman and if the employee is separated in good standing. Accumulated annual leave must be taken during the year it is earned. The maximum accumulation of sick leave is 45 days. Employees will not be paid for accumulated sick leave upon separation.

K. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that once incurred, are paid in a timely manner and in full form current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Notes are recognized as a liability in the governmental fund financial statements when due.

L. Deferred Inflows/Outflows of Resources

In addition to assets, the statements of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until then. Other than the pension related items discussed on the following page, the County did not have any deferred outflows that qualify for reporting in this category for the year ended June 30, 2021.

In addition to liabilities, the statement of net position and the balance sheet for governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. In addition to the pension related items discussed on the following page, the County had one item that qualifies for reporting in the category. This item arises only under the modified accrual basis of accounting. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes and grants and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

The County also has deferred outflows and inflows related to the recording of charges in its net pension liability. Certain charges in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains are recorded as deferred inflows of resources

and are amortized into pension expense over the expected remaining service lives of plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period.

M. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either: (a) not in spendable form (i.e., items that are not expected to be converted into cash) or (b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through then enabling legislation adopted by the County Commission or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through a motion. The fund balance must result from a specific revenue stream committed for a specific purpose. Only the County Commission may modify or rescind the commitment.
- **Assigned** – Fund balances are reported as assigned when amounts are restrained by the County Commissions intent to be used for specific purposes, but are neither restricted nor committed. By motion, only the County Commission can authorize an assignment of fund balances. Also, any of the fund balance reported at year-end that is included in the subsequent years' budget is reported as assigned.
- **Unassigned** – Fund balances are reported as unassigned at the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balances only in the general fund.

Net Position Flow Assumptions – In order to report net position as restricted – net position and an unrestricted – net position of the government-wide and proprietary fund financial statements, the County has established a flow assumption policy. It is the County's policy to use restricted – net position first before using unrestricted – net position.

Fund Balance Flow Assumptions – It is the County's policy to consider restricted fund balance to have been used before any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net position represents the difference between assets and liabilities. The net invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing use for the acquisition, construction or improvement of those assets. This net investment amount is also adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on their use either through the enabling of legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

N. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as Interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and in the after non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between funds reported in the governmental activities column are eliminated.

O. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that may affect the amounts reported in the financial statements and on the related notes. Accordingly, actual results could differ from those estimates.

P. Tax Abatements

During the prior year, the County implemented GASB Statement No. 77, *Tax Abatement Disclosures*. This statement requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues. As of June 30, 2021, the County did not have any such agreements, either entered into by the County or by other governments that exceeded the quantitative threshold for disclosure.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between *fund balance – total government funds* and *net position – governmental activities* as reported in the government-wide financial statement of net position. One element of that reconciliation explains that "long-term liabilities are not due and payable in the current period and therefore are not reported in the funds." The details of this $1,055,859 difference are as follows:

Capital leases payable	$ 722,971
Net pension liability	332,888
Net adjustment to reconcile fund balance - total governmental funds to net position - governmental activities	$ 1,055,859

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total government funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this $(1,183,664) difference are as follows:

Capital outlay	$ 624,533
Depreciation expense	(1,808,199)
Basis in capital assets disposed of	-
Net adjustment to reconcile net changes in fund balances - governmental funds to change in net position - governmental activities	$(1,183,664)

Another element of that reconciliation states the "the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position." The details of this $115,456 difference are as follows:

Debt incurred:	
Capital leases	$ (178,318)
Principle repayments	
Capital leases	293,774
Net adjustment to reconcile net changes in fund balance - governmental funds to changes in net position - governmental activities	$ 115,456

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this $37,007 difference are as follows:

Change in accrued interest	$ -
Change in net pension liability and deferred inflows and outflows of resources	37,007
Net adjustment to reconcile net changes in fund balance - governmental funds to changes in net position - governmental activities	$ 37,007

NOTE 3. BUDGET COMPLIANCE AND DEFICITY FUND EQUITY

Budgetary Data – The budget resolution reflects the total of each department's appropriation in each fund.

For the year ended June 30, 2021, the County did not adopt annual budgets for the Multiple Grants Fund, Jail Commissary, Confiscated Assets, Fire Departments, Sheriff Fingerprint, Law Library, Juvenile Court, CDBG Grant, CHIP, and Development Authority Special Revenue Funds.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change in total to a fund or department appropriation within a fund requires approval of the Board of County Commissioners. The County Chairman may approve transfers within departments.

The County considers only those excesses greater than 5% above appropriations to be in violation of budgetary policy. Supplemental budgetary appropriations in funds were not considered material.

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended June 30, 2021 in the following departments for the general fund:

Department:	Appropriations	Expenditures	Excess
General Government:			
County Commissioners Office	$ 332,000	$ 376,038	$ (44,038)
Elections	$ 90,000	$ 167,424	$ (77,424)
Judicial:			
Probate/Magistrate Court	$ 215,000	$ 239,375	$ (24,375)
Public Safety:			
Sheriff, Jail, & Inmate Medical	$ 1,800,000	$ 1,880,126	$ (80,126)
Fire Dept., Rural Fire Dept., Forestry, EMS	$ 1,280,000	$ 1,354,058	$ (74,058)
EOC - Traning Center Building	$ 15,000	$ 17,022	$ (2,022)
Coroners	$ 14,000	$ 17,951	$ (3,951)
Public Works:			
Road, Shop, and Drainage	$ 800,000	$ 904,029	$ (104,029)
Fuel System	$ -	$ 14	$ (14)
Health and Welfare:			
Mental Health	$ 1,431	$ 2,610	$ (1,179)
Vital Statistics	$ 250	$ 334	$ (84)
Department of Family & Children Services	$ 5,000	$ 54,967	$ (49,967)
Housing and Development:			
County Extension Office	$ 85,000	$ 100,885	$ (15,885)
Deveopment Authority	$ 135,000	$ 141,926	$ (6,926)
Airport	$ 125,000	$ 218,449	$ (93,449)

The over expenditures in these areas were funded by under expenditures in other departments, other financing sources and available fund balance.

NOTE 4. DEPOSITS

Deposits. The County's cash and investment policy limits deposits to demand and money market accounts and time deposits at local banks. The County's deposits shall be secured by Federal Depositary Insurance Corporation ("FDIC") coverage and/or blank pledges. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110% of the public funds held, less the FDIC insurance.

Custodial Credit Risk – Deposits. The custodial credit risk for deposits is the risk that, in the event of bank failure, the County's deposits may not be recovered.

As of June 30, 2021, the deposits maintained by the County were not exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level	
Statement of Net Position	$ 4,735,753
Statement of Fiduciary Assets and Liabilities	354,394
Total	$ 5,090,147

NOTE 5. RECEIVABLES

Receivables at June 30, 2021, consist of the following:

	General	2018 SPLOST	Multiple Grant	T-SPLOST	Nonmajor and Other Funds	Total
Receivables:						
Taxes	$ 415,618	$ -	$ -	$ 60,170	$ -	$ 475,788
Accounts	415,447	133,129	13,094	-	305,489	867,159
Due from other governments	-	-	-	-	-	-
Gross Receivables	831,065	133,129	13,094	60,170	305,489	1,342,947
Less Allowances	(22,512)	-	-	-	-	(22,512)
Net Receivables	$ 808,553	$ 133,129	$ 13,094	$ 60,170	$ 305,489	$ 1,320,435

The Board of Commissioners usually levy taxes in September of each year. Property taxes are attached as an enforceable lien on property as of January 1. Property is appraised and a lien on such property becomes enforceable 60 days after the final notification of property taxes. Property tax bills are usually rendered in October each year.

The County's property tax calendar for 2020, was as follows:

Property taxes are attached as an enforceable lien on property as of January 1, 2020. The tax levy was approved on September 1, 2020. Taxes became due on December 30, 2020, and became delinquent on December 31, 2020.

The County bills and collects its own property taxes and collects property, vehicle and mobile home taxes for the County Board of Education, the City of Alma and the State of Georgia. Collection of the County's and other governmental agencies' taxes is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

NOTE 6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2021, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	$ 1,698,982	$ -	$ -	$ 1,698,982
Construction in progress	19,334	75,761	17,258	77,837
Total capital assets, not being depreciated	1,718,316	75,761	17,258	1,776,819
Capital assets, being depreciated:				
Buildings	8,655,623	-	-	8,655,623
Improvements	4,106,359	-	-	4,106,359
Equipment, vehicles, and furniture	7,374,885	566,030	-	7,940,915
Infrastructure	47,092,629	-	-	47,092,629
Total capital assets, being depreciated	67,229,496	566,030	-	67,795,526
Less accumulated depreciation for:				
Buildings	4,070,337	174,179	-	4,244,515
Improvements	1,122,225	118,219	-	1,240,444
Equipment, vehicles, and furniture	5,356,250	546,163	-	5,902,413
Infrastructure	22,263,257	969,638	-	23,232,894
Total accumulated depreciation	32,812,068	1,808,199	-	34,620,266
Total capital assets being depreciated, net	34,417,428	(1,242,169)	-	33,175,260
Governmental activities capital assets, net	$ 36,135,744	$ (1,166,408)	$ 17,258	$ 34,952,079

Depreciation was charged to the governmental activities as follows:

Governmental Activities:	
General Government	$ 148,534
Judicial	3,249
Public Safety	258,341
Public Works	1,246,562
Health and Welfare	13,840
Culture and Recreation	21,273
Housing and Development	116,400
Total depreciation expense - governmental activities	$ 1,808,199

NOTE 7. SHORT-TERM DEBT

At June 30, 2021, the County had an outstanding line of credit note payable in the amount of $0. The line of credit was for the purpose of enabling the County to meet its current obligations in a timely manner.

Changes in the County's short-term obligations consisted of the following for the year ended June 30, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance
Notes Payable:				
General Fund	$ 300,000	$ -	$ 300,000	$ -
Total Short-term Debt	$ 300,000	$ -	$ 300,000	$ -

NOTE 8. LONG-TERM DEBT

The following is a summary of long-term debt activity for the primary government for the fiscal year ended June 30, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Capital Leases	$ 838,427	$ 178,318	$ 293,775	$ 722,970	$ 207,332
Net Pension Liability	431,606	294,996	393,714	332,888	-
Total	$ 1,418,659	$ 473,314	$ 687,489	$ 1,055,859	$ 207,332

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of various items of equipment. The lease agreements qualify as capital leases for accounting purposes (titles transfer at the end of the lease term) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The following is an analysis of leased assets under capital leases as of June 30, 2021:

	Governmental Activities
Equipment Cost	$ 1,342,402
Less: Accumulated Depreciation	(358,295)
Less: Current Year Depreciation	(179,200)
Net Carrying Value	$ 804,907

The following is a schedule of future minimum lease payments under the capital leases, and the present value of the net minimum lease payments at June 30, 2021:

Year Ending June 30,	Governmental Activities
2022	226,941
2023	164,482
2024	234,054
2025	145,357
Total Minimum Lease Payments	$ 770,834
Less: Amounts Representing Interest	47,864
Present Value of Minimum Lease Payments	$ 722,970

Landfill Post-Closure Care Costs. On April 8, 1994, the Alma-Bacon County Sanitary Landfill was closed. Various state and federal laws and regulations require certain maintenance and monitoring to be performed on the site. Expenditures since that date are expensed as incurred. The annual cost of maintaining and monitoring the closed sanitary landfill is estimated to be $8,500. However, the actual cost of post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. No liability has been recorded in the accounts of Bacon County, Georgia for future costs.

NOTE 9. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivable and payable balances as of June 30, 2021, are as follows:

	Due From			
Due To	E-911	Multiple Grant	SPLOST 2012	Amount
General Fund	$ 31,551	$ -	$ -	$ 31,551
T-SPLOST	-	191,000	-	191,000
E-911	-	-	21,125	21,125
	31,551	191,000	21,125	243,676

These balances resulted from the time lag between the dates that: (1) Interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers as of June 30, 2021, are as follows:

	Transfers Out		
Transfers In	Ambulance Services	Multiple Grant	Amount
General Fund	$ 495,516	$ 407,448	$ 902,964
SPLOST 2018	-	10,482	10,482
	495,516	417,930	913,446

Transfers are used to: 1) move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them, 2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorization, and 3) to transfer funds for debt service.

NOTE 10. DEFINED BENEFIT PENSION PLAN

A. Primary Government

Plan Description

The County, as authorized by the County Commission, has established a non-contributory defined benefit pension plan, the Association County Commissioners of Georgia Bacon County Defined Benefit Pension Plan (the "Plan"), covering the majority of all of the County's employees. The County's pension plan is administered through the Association of County Commissioners of Georgia Third Restated Defined Benefit Plan (the "ACCG Plan"), an agent multiple-employer pension plan administered by GEBCorp and affiliated with the Association of County Commissioners of Georgia ("ACCG"). The Plan provides retirement, disability, and death benefits to plan members and beneficiaries. The ACCG, in its role as the Plan sponsor, has the sole authority to establish and amend the benefit provisions and the contribution rates of the County related to the Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The County Commission retains this authority. The ACCG Plan issues a publicly available financial report that includes financial statements and required supplementary information for the pension trust. That report may be obtained at www.gebcorp.com or by writing to the Association County Commissioners of Georgia, Retirement Services, 191Peachtree Street, NE, Atlanta, Georgia 30303 or by calling (800) 736-7166.

As of January 1, 2020, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees, Beneficiaries and Disables receiving benefits	24
Terminated plan participants entitled to but not yet receiving benefits	43
Active employees participating in the Plan	54
Total number of Plan Participants	121
Covered Compensation for active participants	$ 1,975,979

Contributions

The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of ACCG has adopted a recommended actuarial funding policy for the Plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the Plan. The funding policy for the Plan, as adopted by the County Board of Commissioners, is to contribute an equal amount to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the actuarially determined rate. For the year ended June 30, 2021, the County's contribution rate was 7% of annual payroll. County contributions to the Plan were $130,865 for the year ended June 30, 2021.

Net Pension Liability of the County

The County's net position liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2020.

Actuarial Assumptions. The total pension liability in the January 1, 2020, actuarial assumption was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Return	7.00%

Future Salary Increases:

2.5% per year with an age based scale as follows:

Age:	
Under 30	2.5% rate plus 1.0%
30-39	2.5% rate plus 0.5%
40-49	2.5% rate less 0.5%
50+	2.5% rate less 1.0%

Based on results of February, 2019 experience study

Mortality	Pub-2010 GE (50%) & PS (50%) Ant Weighted with Scale AA to 2019 (Pre-Retirement: Employee, Post-Retirement: Retiree)

The actuarial assumptions used in the January 1, 2020, valuation were based on the results of an actuarial experience study through February 2020.

The long-term expected rate of return on pension investments was determined through a blend of using a building-block method based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as forward-looking capital market assumptions for a moderate assets allocation (33.34%), as determined by UBS. Expected future rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2020, are summarized in the following table:

	Target Allocation	Range
Fixed Income	30%	25%-35%
Equities:	70%	65%-75%
Large Cap	30%	25%-35%
Mid Cap	5%	2.5%-10%
Small Cap	5%	2.5%-10%
REIT	5%	2.5%-10%
International	15%	10%-20%
Multi Cap	5%	2.5%-10%
Global Allocation	5%	2.5%-10%

Discount Rate. The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability of the County. The changes in the components of the net pension liability of the County for the year ended June 30, 2021, were as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at December 31, 2019	$ 2,280,552	$ 1,848,946	$ 431,606
Changes for the Year:			-
Service Cost	65,953	-	65,953
Interest	157,027	-	157,027
Experience (gain)/loss	33,307	-	33,307
Assumption Change	3,927	-	3,927
Employer Contributions	-	130,865	(130,865)
Net Investment Income	-	262,849	(262,849)
Benefit Payment	(74,630)	(74,630)	-
Administrative Expense	-	(26,521)	26,521
Other Changes	-	(8,261)	8,261
Net Changes	185,584	284,302	(98,718)
Balance at December 31, 2020	$ 2,466,136	$ 2,133,248	$ 332,888

The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.0%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.0%) or one-percentage-point higher (8.0%) than the current rate:

	6.00%	7.00%	8.00%
Total Pension Liability	$ 2,798,481	$ 2,466,136	$ 2,193,207
Fiduciary Net Position	2,133,248	2,133,248	2,133,248
Net Pension Liability	$ 665,233	$ 332,888	$ 59,959

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective.

Calculations are based on the substantive plan in effect as of December 31, 2020, and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2021, the County recognized pension expense of $93,958. As of June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 25,377	$ 13,931
Changes of Assumptions	54,353	8,371
Net difference between projected and actual earnings on pension plan investments	-	164,461
	$ 79,730	$ 186,763

There were no county contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	
2021	(29,733)
2022	1,080
2023	(55,197)
2024	(23,183)
Total	(107,033)

NOTE 11. DEFINED CONTRIBUTION PLAN

Bacon County adopted the ACCG 401(a) Defined Contribution and the ACCG 457 Deferred Compensation Programs on May 27, 2008. The Plan is administered by the ACCG. To be eligible, an employee must work a minimum of 32 hours per week and must have a minimum of six months continuous employment with the County. The County will match employee contributions to the Plan equal to 50% of the amount the participant is contributing to a section 457(b) eligible deferred compensation plan but in no event will matching contributions made on behalf of the participant exceed 3% of the participant's includable compensation. Employer matching contributions are 100% vested after participant has been employed as an eligible employee for five years. Matching contributions remain 0% vested until the participant satisfies the full vesting period. The total amount contributed by the County for the year ended June 30, 2021 to the 401(a) defined contribution plan was $33,854. The County has the sole authority of amending and changing the Plan.

NOTE 12. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other counties in the state as part of the Interlocal Risk Management Agency ("IRMA") for property and liability insurance and the ACCG Group Self-Insurance Worker's Compensation Fund ("WCSIF"), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The ACCG administers both risk pools.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to

report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government's contracts and in accordance with the Worker's Compensation laws of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgement, and all expenses incurred for investigation, negotiation or defense.

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at June 30, 2021. No provision has been made in the financial statements for the year ended June 30, 2021, for any estimate of potential unpaid claims.

The County carries a combined property, casualty and crime coverage with the ACCG-IRMA.

NOTE 13. CONTIGENCIES AND COMMITMENTS

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability to the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County has an agreement with the Bacon County Hospital Authority that in the event of nonpayment by the hospital authority of hospital revenue bonds, the County will levy a hospital bond tax millage rate sufficient to cover the current principal and interest payment of the hospital revenue bonds. The County has never been called upon to make any direct payments pursuant to such guarantee.

Bacon County is a defendant in various legal proceedings and litigations arising in the normal course of operations. Although the outcome of these proceedings is not presently determinable, in the opinion of the County attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 14. OTHER AGREEMENTS

On April 15, 1996, financing for the Bacon County Department of Family and Children Services ("DFACS") project, which consisted of purchase of land and construction of a building, was provided through an annually renewable installment purchase agreement. Bacon County is financially responsible under the installment purchase agreement for payments due during each one year term of the agreement. The County enters into an annual rental agreement with the Georgia Department of Human Resources which provides the funds to the County to pay the installment purchase agreement payments.

If the State of Georgia fails to appropriate funding with which to make payments under the lease purchase agreement, Bacon County has the option of not renewing the installment purchase agreement for the next one year term. Bacon County has no financial obligation under the installment purchase agreement following termination except for any unpaid amounts due for the one year term in effect at the time of termination.

No asset or liability has been recorded in the County's financial statements as a result of this agreement.

NOTE 15. RESTATEMENT OF EQUITY BALANCES

During 2021, Bacon County restated the beginning fund balance to correct the reporting of prior year erroneous interfund balances.

The effects of this adjustment are as follows:

	General Fund	Multiple Grant Fund
Fund Balance June 30, 2020, as previously reported	$ 550,929	$ 46,876
Restatement of beginning erroneous interfund balances	(14,363)	14,363
Fund balance June 30, 2020 as restated	$ 536,566	$ 61,239

This restatement had no impact on previously reported governmental activities net position.

NOTE 16. CHANGE IN ACCOUNTING PRINCIPLE

New Accounting Standards

During 2021, Bacon County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. There is no impact on previously reported financial statement balances as a result of this adoption.

REQUIRED SUPPLEMENTARY INFORMATION

BACON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY
AND RELATED RATIOS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Total pension liability							
Service cost	$ 65,953	$ 53,254	$ 69,031	$ 49,938	$ 52,077	$ 47,918	$ 54,913
Interest on total pension liabilty	157,027	146,347	141,602	141,807	133,277	125,423	116,159
Differences between expected and actual experience	33,307	(21,294)	(11,502)	(127,857)	(1,123)	(58,237)	-
Changes in assumptions	3,927	102,721	(29,296)	4,237	64,692	66,954	-
Benefit payments, including refunds of employee payments	(74,630)	(91,146)	(64,586)	(77,338)	(62,619)	(46,035)	(47,547)
Net change in total pension liability	$ 185,584	$ 189,882	$ 105,249	$ (9,213)	$ 186,304	$ 136,023	$ 123,525
Total pension liability - beginning	2,280,552	2,090,670	1,985,421	1,994,634	1,808,330	1,672,307	1,548,782
Total pension liability - ending	$ 2,466,136	$ 2,280,552	$ 2,090,670	$ 1,985,421	$ 1,994,634	$ 1,808,330	$ 1,672,307
Plan fiduciary net position							
Contributions - employer	$ 130,865	$ 113,140	$ 123,969	$ 111,845	$ 129,376	$ 113,588	$ 129,201
Net investment income	262,849	307,656	(70,532)	218,956	80,706	6,403	74,135
Benefit payments, including refunds of employee contributions	(74,630)	(88,064)	(64,586)	(77,338)	(62,619)	(44,371)	(45,828)
Administrative expenses	(26,521)	(24,291)	(13,636)	(8,795)	(13,010)	(9,072)	(10,197)
Other	(8,261)	(7,698)	(7,038)	(22,247)	(13,866)	(23,695)	(13,530)
Net change in fiduciary net position	284,302	300,743	(31,823)	222,421	120,587	42,853	133,781
Plan fiduciary net position - beginning	1,848,946	1,548,203	1,580,026	1,357,605	1,237,018	1,194,165	1,060,384
Plan fiduciary net position- ending	$ 2,133,248	$ 1,848,946	$ 1,548,203	$ 1,580,026	$ 1,357,605	$ 1,237,018	$ 1,194,165
County's net pension liability - ending (a) - (b)	$ 332,888	$ 431,606	$ 542,467	$ 405,395	$ 637,029	$ 571,312	$ 478,142
Plan fiduciary net position as a percentage of total pension liability	86.5%	81.1%	74.1%	79.6%	68.1%	68.4%	71.4%
Covered payroll	$ 1,975,979	$ 1,732,639	$ 1,732,639	$ 1,770,857	$ 1,350,551	$ 1,255,641	$ 1,490,410
County's net pension liability as a percentage of covered payroll	16.8%	24.9%	31.3%	22.9%	47.2%	45.5%	32.1%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

The assumptions used in the preparation of the above schedule are disclosed in Note 10 in the Notes to the financial statements.

BACON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 125,093	$ 106,473	$ 118,955	$ 111,845	$ 127,628	$ 111,285	$ 121,749
Contributions in relation to the actuarially determined contribution	130,865	113,140	123,969	111,845	129,376	113,588	129,201
Contribution deficiency (excess)	$ (5,772)	$ (6,667)	$ (5,014)	$ -	$ (1,748)	$ (2,303)	$ (7,452)
Covered payroll	$ 1,975,979	$ 1,732,639	$ 1,770,857	$ 1,221,673	$ 1,350,551	$ 1,255,641	$ 1,557,479
Contributions as a percentage of covered payroll	6.6%	6.5%	7.0%	9.2%	9.6%	9.0%	8.3%

Notes to the Schedule

Valuation Date	January 1, 2020
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Market Value as of measurement date.
Assumed rate of return on investments	7.00%
Projected salary increases	2.50% per year based on age
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	None remaining

The schedule will present 10 years of information once it is accumulated.

BACON COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Juvenile Court Fund is used to account certain fines received through juvenile court that are used for juvenile counseling services.

Jail Commissary Fund is used to account for proceeds from jail inmate commissary sales.

Law Library Fund is used to account for costs of operating and maintaining the County Law Library. Financing is provided from a change added to and collected on all costs in civil and criminal cases.

Confiscated Assets Fund is used to account for monies confiscated under federal and state law by Bacon County law enforcement officers related to controlled substance offenses. Such monies are restricted to defray the cost of complex investigations and to purchase equipment relating to said investigations.

Sheriff Fingerprint Fund is used to account for certain fees received from special permit applications through the Sheriff's office.

Emergency Management Agency Fund is used to account for disaster related emergency fees and expenses used by the County.

E-911 Fund is used to account for emergency services which are provided to all County taxpayers. Financing is provided through user fees and charges and contributions from the General Fund.

CDBG Grant is used to account for CDBG grant funds received from the Georgia Department of Community Affairs.

Fire Department Fund is used to account for the activities associated with special projects related to the fire department.

CHIP Grant Fund is used to account for the activities related to the Community Home Investment Program grant.

Development Authority is used to account for the promotion and expansion of industry and trade within Bacon County.

Ambulance Services Fund was established for the control of the operating revenue and expenditures of the County's ambulance and rescue service.

Capital Projects Funds

2012 SPLOST Fund is used to account for the financial resources provided and subsequently expended from the 2012 Special Purpose Local Option Sales Tax.

BACON COUNTY, GEORGIA
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue							
	Juvenile Court	Jail Commissary	Law Library	Confiscated Assets	Sheriff Fingerprint	Emergency Management Agency	CDBG Grant	Fire Department
ASSETS								
Cash and cash equivalents	$ 1,161	$ 49,300	$ 58,268	$ 7,062	$ 9,894	$ 8,207	$ 12	$ 2,180
Taxes receivable	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	1,161	49,300	58,268	7,062	9,894	8,207	12	2,180
LIABILITIES AND FUND BALANCES								
Accounts payable	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-
FUND BALANCES								
Restricted for:								
Housing and development	-	-	-	-	-	-	-	-
Judicial	1,161	-	58,268	-	-	-	-	-
Public safety	-	49,300	-	7,062	9,894	8,207	-	2,180
Public works	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	12	-
Total fund balances	1,161	49,300	58,268	7,062	9,894	8,207	12	2,180
TOTAL LIABILITIES & FUND BALANCE	$ 1,161	$ 49,300	$ 58,268	$ 7,062	$ 9,894	$ 8,207	$ 12	$ 2,180

BACON COUNTY, GEORGIA
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS, continued
JUNE 30, 2021

	Special Revenue				Capital Projects	
	CHIP Grant	Development Authority	Ambulance Services	E-911	2012 SPLOST	Totals
ASSETS						
Cash and cash equivalents	$ 1,073	$ 89,193	$ 9,567	$ 96,393	$ 225,936	$ 558,246
Taxes receivable	-	-	-	-	-	-
Accounts receivable	-	-	305,489	-	-	305,489
Due from other funds	-	-	-	21,125	-	21,125
Total assets	1,073	89,193	315,056	117,518	225,936	884,860
LIABILITIES AND FUND BALANCES						
Accounts payable	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Due to other funds	-	-	-	31,551	21,125	52,676
Total liabilities	-	-	-	31,551	21,125	52,676
FUND BALANCES						
Restricted for:						
Housing and development	1,073	89,193	-	-	-	90,266
Judicial	-	-	-	-	-	59,429
Public safety	-	-	315,056	85,967	-	477,666
Public works	-	-	-	-	-	-
Capital projects	-	-	-	-	204,811	204,823
Total fund balances	1,073	89,193	315,056	85,967	204,811	832,184
TOTAL LIABILITIES & FUND BALANCE	$ 1,073	$ 89,193	$ 315,056	$ 117,518	$ 225,936	$ 884,860

BACON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Special Revenue							
	Juvenile Court	Jail Commissary	Law Library	Confiscated Assets	Sheriff Fingerprint	Emergency Management Agency	CDBG Grant	Fire Department
REVENUES:								
Fines and forfeitures	$ 254	$ -	$ 5,664	$ 25,165	$ -	$ -	$ -	$ -
Charges for services	-	200,345	-	-	2,015	-	-	1,000
Interest income	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	18,754	-	-
Total revenues	254	200,345	5,664	25,165	2,015	18,754	-	1,000
EXPENDITURES:								
Current:								
Judicial	254	-	6,363	-	-	-	-	-
Public safety	-	176,880	-	28,327	133	16,112	-	441
Housing and development	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	254	176,880	6,363	28,327	133	16,112	-	441
Excess/deficiency of revenues over/under expenditures	-	23,465	(699)	(3,162)	1,882	2,642	-	559
Other financing uses:								
Transfers in	-	-	-	-	-	-	-	-
Total other financing uses	-	-	-	-	-	-	-	-
Net change in fund balances	-	23,465	(699)	(3,162)	1,882	2,642	-	559
Fund balances, beginning of year	1,161	25,835	58,967	10,224	8,012	5,565	12	1,621
Fund balances, end of year	$ 1,161	$ 49,300	$ 58,268	$ 7,062	$ 9,894	$ 8,207	$ 12	$ 2,180

BACON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS, continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Special Revenue				Capital Projects	
	CHIP Grant	Development Authority	Ambulance Services	E-911	2012 SPLOST	Totals
REVENUES:						
Fines and forfeitures	$ -	$ -	$ -	$ -	$ -	$ 31,083
Charges for services	-	51,687	451,077	182,428	-	888,552
Interest income	-	30	-	-	-	30
Intergovernmental	-	-	-	-	-	18,754
Total revenues	-	51,717	451,077	182,428	-	938,419
EXPENDITURES:						
Current:						
Judicial	-	-	-	-	-	6,617
Public safety	-	-	1,439	152,164	-	375,496
Housing and development	-	48,255	-	-	-	48,255
Capital outlay	-	-	-	-	83,869	83,869
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	-	48,255	1,439	152,164	83,869	514,237
Excess/deficiency of revenues over/under expenditures	-	3,462	449,638	30,264	(83,869)	424,182
Other financing uses:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(495,516)	-	-	(495,516)
Total other financing uses	-	-	(495,516)	-	-	(495,516)
Net change in fund balances	-	3,462	(45,878)	30,264	(83,869)	(71,334)
Fund balances, beginning of year	1,073	85,731	360,934	55,707	288,680	903,522
Fund balances, end of year	$ 1,073	$ 89,193	$ 315,056	$ 85,967	$ 204,811	832,184

BACON COUNTY, GEORGIA
E-911
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for Services	$ 128,000	$ 182,428	$ (54,428)
Other	43,000	-	43,000
Total Revenues	171,000	182,428	(11,428)
Expenditures			
Public Safety	151,775	152,164	(389)
Total Expenditures	151,775	152,164	(389)
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	19,225	30,264	(11,039)
Other Financing Sources (Uses)			
Transfers from/(to) Other Funds	-	-	-
Net Changes in Fund Balance	$ 19,225	30,264	$ (11,039)
Fund Balances Beginning of Year		55,707	
Fund Balances End of Year		$ 85,967	

BACON COUNTY, GEORGIA
FIDUCIARY FUNDS

Tax Commissioner – To account for the collection and payment to Bacon County and other taxing units of the property taxed levied, billed, and collected by the Tax Commissioner on behalf of Bacon County and other taxing units.

Clerk of Superior Court – To account for all monies received by the Clerk of Superior Court on behalf of individuals, private organizations, and other governmental units, and other funds.

Probate Court – To account for all monies received by the Probate Court on behalf of individuals, private organizations, other governmental units, and other funds.

Magistrate Court – To account for all monies received by the Magistrate Court on behalf of individuals, private organizations, other governmental units, and other funds.

Sheriff – To account for all monies received by the Sheriff's Department on behalf of individuals, private organizations, other governmental units, and other funds.

BACON COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Tax Commissioner	Clerk of Superior Court	Probate Court	Magistrate Court	Sheriff	Total
ASSETS						
Cash	$ 214,714	$ 114,698	$ 1,621	$ 13,737	$ 9,624	$ 354,394
Taxes receivable	415,168	-	-	-	-	415,168
Total assets	214,714	114,698	1,621	13,737	9,624	354,394
LIABILITIES						
Due to others	214,714	114,698	1,621	13,737	9,624	354,394
Uncollected taxes	415,168	-	-	-	-	415,168
Total liabilities	214,714	114,698	1,621	13,737	9,624	354,394
NET POSITION	$ -	$ -	$ -	$ -	$ -	$ -

BACON COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Tax Commissioner	Clerk of Superior Court	Probate Court	Magistrate Court	Sheriff	Total
Additions:						
Taxes and related penalties & interest	$ 10,466,871	$ -	$ -	$ -	$ -	$ 10,466,871
Fines, fees, & seized funds	-	569,833	81,421	178,391	18,558	848,203
Deductions:						
Taxes & related fees paid to other governments	10,466,871	-	-	-	-	10,466,871
Fines, fees, & seized funds paid to other governmer	-	569,833	81,421	178,391	18,558	848,203
Changes in Net Position	-	-	-	-	-	-
Net Position, beginning of year, as restated	-	-	-	-	-	-
Net Position, end of year	$ -	$ -	$ -	$ -	$ -	$ -

BACON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
2012 SPLOST					
County projects:					
Jail camera system and Sheriff vehicles	$ 300,000	$ 300,000	$ 456,720	$ 9,733	$ 466,453
Tax Commissioner's Office -					
Computer system, server and equipment	50,000	50,000	30,989	3,077	34,066
E911 computer system	25,000	25,000	21,125	-	21,125
Tax assessor's office - new aerial					
Mapping, computer, printers and equipment	75,000	75,000	45,511	2,167	47,678
Bacon Co clerk of court-shelves and equipment	50,000	50,000	39,818	2,547	42,365
Bacon Co courthouse-courtroom equipment	50,000	50,000	15,334	8,925	24,259
Bacon Co public offices-computer equipment	50,000	50,000	53,785	-	53,785
Roads, streets, bridges and equipment	1,340,000	1,340,000	1,316,417	-	1,316,417
Joint projects:					
Alma/Bacon Co nursing home	1,000,000	1,000,000	1,000,000	-	1,000,000
Alma/Bacon Co senior center	100,000	100,000	66,496	3,309	69,805
Water and waste treatment plant	1,000,000	1,000,000	1,000,000	-	1,000,000
Alma/Bacon Co recreation center	175,000	175,000	201,944	20,812	222,756
Public buildings	500,000	500,000	520,231	-	520,231
Computer and equipment for dispatch	100,000	100,000	89,497	420	89,917
Alma/Bacon Co fire department	180,000	180,000	269,346	32,879	302,225
Alma/Bacon Co library	20,000	20,000	14,737	-	14,737
Voting machines	25,000	25,000	28,714	-	28,714
City of Alma Projects	960,000	960,000	1,325,736	-	1,325,736
Total	$ 6,000,000	$ 6,000,000	$ 6,496,400	$ 83,869	$ 6,580,269

BACON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
2018 SPLOST					
County projects:					
Nursing home expansion	$ 340,000	$ 340,000	$ -	$ -	$ -
Election office equipment and fixtures	15,000	15,000	2,088	299	2,387
Tax Commissioner Office equipment and fixtures	15,000	15,000	-	-	-
Clerk of Court equipment and fixtures	25,000	25,000	-	-	-
Sheriff Office vehicles, equipment	400,000	400,000	53,176	136,732	189,908
Senior Center equipment	15,000	15,000	-	-	-
Recreation department equipment	185,000	185,000	8,075	1,439	9,514
Fire department equipment	185,000	185,000	56,583	61,500	118,083
Roads, bridges, and equipment	1,912,000	1,912,000	426,245	193,748	619,993
Development Authority land acquisition and equipment	475,000	475,000	12,000	174,144	186,144
County shop equipment	50,000	50,000	-	-	-
Airport renovations and equipment	50,000	50,000	31,507	-	31,507
County technology infrastructure and computers	175,000	175,000	94,916	1,480	96,396
County public buildings	600,000	600,000	137,038	50,182	187,220
Ambulances	250,000	250,000	44,110	100,615	144,725
City of Alma Projects	2,208,000	2,208,000	840,145	439,199	1,279,344
Total	$ 6,900,000	$ 6,900,000	$ 1,705,883	$ 1,159,339	$ 2,865,222

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

Board of Commissioners
of Bacon County, Georgia
Alma, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bacon County, Georgia as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated April 30, 2022. Our report includes a reference to other auditors who audited the financial statements of the Bacon County Board of Health, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, as described in the accompanying schedule of findings and responses as item 2018-1 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Bacon County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2018-2 and 2021-1.

Bacon County, Georgia's Responses to Findings

Bacon County, Georgia's responses to findings identified in our audit are described in the accompanying schedule of findings and responses. Bacon County, Georgia's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
April 30, 2022

BACON COUNTY, GEORGIA
SCHEDULE OF FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued	Unmodified	
Internal control over financial reporting: Material weaknesses identified?	X Yes	None Reported
Significant deficiencies identified not considered to be material weaknesses?	Yes	X None Reported
Noncompliance material to financial statements noted?	X Yes	No

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

Current Year Findings:

2021-1 Expenditures in Excess of Appropriations

Criteria: According to the Official Code of Georgia Annotated (O.C.G.A.) Section 36-81-3(b)(1) "Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each *special revenue fund* and each debt service fund and requires a project length balanced budget for capital project funds in use by the local government".

Condition: The entity had expenditures in excess of appropriations at the legal level of budgetary control in multiple general fund departments.

Effect: The entity was not in compliance with the above state statute regarding budgetary control.

Cause: The entity did not amend the budgets for excess expenditures as those excess expenditures arose.

Recommendation: We recommend that the entity monitor the budget on a monthly basis and amend accordingly for instances of excess expenditures.

Management Response: We agree with the above recommendation, and will put measures into place to avoid this circumstance in future periods.

Followup to Prior Year Findings:

2018-1 Segregation of Duties

Criteria: Internal controls should be in place which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Condition: There is not appropriate segregation of duties among recording, distribution, and reconciliation of cash accounts and other operational functions in the various funds possessed by the County.

Context: Several instances of overlapping duties were noted during interviews regarding internal control procedures.

Effect: Failure to properly segregate duties among recording, distribution, and reconciliation of accounts can lead to misappropriation of funds that is not detected during the normal course of business.

Cause: The lack of segregation of duties is due to the lack of properly developed integrated work plan with appropriate controls and an improper allocation of available resources. In addition, in certain circumstances there are a limited number of trained individuals in each office available to perform all of the duties.

Recommendation: We recommend the duties of recording, distributing, and reconciling of accounts be segregated among employees.

Views of Responsible Officials and Planned Corrective Actions: We concur. The County is in the process of reviewing their respective systems and processes to evaluate and determine the most efficient and effective solution to properly segregate duties among all County functions to provide reasonable assurance that an individual cannot misappropriate funds without being detected during the normal course of business.

Followup: This condition remained present amongst various County departments during the current fiscal year.

2018-2 Budgetary Controls – Adopting Annual Budgets – (OCGA 36-81-3(b))

Criteria: To comply with applicable legal requirements regarding budgets, procedures must exist to properly monitor compliance with state law. The Official Code of Georgia ("OCGA") Section 36-81-3(b) requires an annual balanced budget for the General Fund, each special revenue, and each debt service fund. Any increase in appropriation at the legal level of control requires the approval of the governing authority.

Condition: The County was in violation of State Budget status for the year ended June 30, 2018, as certain budgets were not adopted on an annual basis for multiple special revenue funds.

Context: For the year ended June 30, 2018, the County did not adopt annual budgets for the following special revenue funds: Multiple Grants Fund, Jail Commissary, Confiscated Assets, Fire Department, Sheriff Fingerprint, Juvenile Court, E-911, CDBG Grant, CHIP, Law Library, EMA Ambulance Services, T-SPLOST, and the Development Authority.

Effects: The County did not comply with budget requirements established by restrictions of policy, regulation, laws and contracts. The OCGA Section 36-81-3(b), requires an annual balanced budget for the general fund, each special revenue fund, and each debt service fund.

Cause: The above condition was caused by a lack of internal controls regarding compliance with laws and regulations of the County not being sufficiently aware of budget requirements.

Recommendations: We recommend County management monitor the compliance with laws and regulations and adopt future budgets as required by state law for all special revenue funds.

Views of Responsible Officials and Planned Corrective Actions: We concur with the finding. We will continue to review and improve policies and procedures in an effort to adopt annual budgets for all special revenue funds and be in compliance with State law.

Followup: This condition remained present amongst numerous County funds for the current fiscal year.

REPORT ON CERTIFICATION OF E-911 FUND EXPENDITURES

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Independent Accountant's Report

We have examined management's assertion included in the accompanying Certification of 9-1-1 Expenditures on Bacon County, Georgia's compliance during the fiscal year ended June 30, 2021 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official code of Georgia Annotated, Section 46-5-134. Management is responsible for Bacon County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Bacon County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Bacon County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of Bacon County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Bacon County, Georgia complied with the aforementioned requirement during the fiscal year ended June 30, 2021 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
May 26, 2022

Bacon County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2021

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	_X_ Special Revenue Fund ____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		$ _____
	_____		$ _____
	_____		$ _____
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ _____
3b	Purchase costs	46-5-134(f)(1)(A)	$ _____
3c	Maintenance costs	46-5-134(f)(1)(A)	$ _____
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ _____
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 48,015
5b	Employee benefits	46-5-134(f)(1)(C)	$ 17,220
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ _____
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ -
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ _____
8b	Purchase costs	46-5-134(f)(1)(F)	$ _____
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ _____
9b	Purchase costs	46-5-134(f)(1)(G)	$ _____
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 11,540

Bacon County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2021

Line No.		O.C.G.A. Reference:	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	$
11b	Purchase costs	46-5-134(f)(1)(I)	$
11c	Maintenance costs	46-5-134(f)(1)(I)	$
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$ 510
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2(B)(ii)	$
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2(B)(iv)	$
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2(B)(v)	$
16b	Purchase costs	46-5-134(f)(2(B)(v)	$
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$

Bacon County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2021

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Building and miscellaneous equipment repairs and maintenance		$ 255
	Telecommunication utilities for public safety answering point		$ 73,040
	Misc administration supplies and services		$ 1,584
			$
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 152,164

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official Richard Fosley Date 5-26-22

Print Name of Chief Elected Official Richard Fosley

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Mary Lee Sweat Date 5-26-22

Print Name of Chief Financial Officer Mary Lee Sweat