BARTOW COUNTY, GEORGIA

Annual Financial Report

For the year ended December 31, 2021

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BARTOW COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
For the year ended December 31, 2021

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Independent Auditor's Report

Honorable Commissioner
Bartow County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bartow County, Georgia, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Bartow County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bartow County, Georgia, as of December 31, 2021, and the respective changes in the financial position and the budgetary comparisons of the General Fund and American Rescue Plan Act Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Bartow County Health Department, a discretely presented component unit of Bartow County, Georgia. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Bartow County Health Department, is based solely on the reports of the other auditors.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Bartow County, Georgia and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bartow County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Bartow County, Georgia's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bartow County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information on pages 4 through 14 and 85 through 90, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

We also have previously audited, in accordance with auditing standards generally accepted in the United States, Bartow County, Georgia's basic financial statements for the year ended December 31, 2020, which are not presented with the accompanying financial statements. In our report dated October 8, 2021, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bartow County, Georgia's basic financial statements as a whole.

The combining and individual fund financial statements and schedules related to the 2020 financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the 2020 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2020 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2022, on our consideration of Bartow County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 Bartow County, Georgia's internal control over financial reporting and compliance.

Rushton, LLC

Gainesville, Georgia
June 24, 2022

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Bartow County management is proud to present this narrative discussion and analysis of Bartow County's financial performance, making available an overview of the activities for the fiscal year ended December 31, 2021. This report is drafted annually to provide readers of financial statements with information that will help them make timely and meaningful financial decisions or draw conclusions about Bartow County. As required by the Governmental Accounting Standards Board (GASB) Statement No. 34, this discussion and analysis affords comparisons with the previous fiscal year.

Financial Highlights

- Bartow County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2021 by $282,892,306 (*net position*). Of this amount, ($122,483,757) is reported as unrestricted net position. This is an increase of $11,583,352 from the previous year for unrestricted. Total net position increased by $22,316,284 from the previous year as a result of operations.

- As of December 31, 2021, Bartow County's governmental funds reported combined ending fund balances of $80,845,095. Approximately 53% of this total amount, or $42,534,815, is reported as unassigned and available for spending at the County's discretion. Approximately 38%, or $31,060,568, is restricted for capital outlay. Information about Bartow County's policy on fund balance can be found in Note 2Q in the *Notes to the Financial Statements* beginning on page 45.

More detailed information regarding these activities and funds begins on page 8.

Overview of the Financial Statements

This discussion and analysis narrative is intended to serve as an introduction to Bartow County's basic financial statements. Bartow County's basic financial statements are composed of three elements: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains required supplementary information in addition to our basic financial statements.

Government-wide Financial Statements (Reporting the County as a Whole)

The focus of the government-wide financial statements is on the overall financial position and activities of Bartow County and is designed to provide a broad overview of the County's financial activities in a manner similar to a private business enterprise.

The County's government-wide financial statements include the Statement of Net Position and the Statement of Activities. These two statements report information about Bartow County using the accrual basis of accounting, which is similar to the accounting used by non-public businesses. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The purpose of the ***Statement of Net Position*** (pages 15-16) is to report all of the assets held and liabilities owed by the County. The County reports all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred. The difference between the total assets and total liabilities is labeled *net position*. While the purpose of County Government is not to accumulate net position, as this amount increases it can indicate the strength of the County's financial position as a whole. When this amount decreases it can indicate a weakening of the County's financial position.

The ***Statement of Activities*** (page 17) presents the revenues and expenses of the County. Under the accrual basis of accounting, revenues are recognized when earned and expenses when incurred in this statement. Thus, revenues are reported even when they may not be collected for several weeks after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period. The difference is described as *change in net position*. The Statement of Activities primary focus is on the *net cost* of various activities provided by the County and identifies the extent to which each function of the County draws from general revenues or is self-financing through user fees, special revenues, grants, or other sources.

In the Statement of Net Position and the Statement of Activities, we divide Bartow County into three types of activities:

- ***Governmental activities*** – Most of the County's basic services are reported under this category which includes: judicial, public safety, public works, and general administration. Taxes such as: real property, sales, insurance premium and intangible finance most of these services.

- ***Business-type activities*** – The County charges fees to customers to assist in recovering the cost for providing certain services. The County's water services and solid waste services are reported in this category.

- ***Discretely Presented Component Unit*** – A component unit is a legally separate organization for which the elected officials of the County are financially accountable. The Bartow County Health Department, although legally separate, functions for all practical purposes as a department of Bartow County, and therefore has been included as an integral part of the primary government.

The County's government-wide financial statements are presented on pages 15-17.

Fund Financial Statements (Reporting the County's Major Funds)
The focus of fund financial statements is directed at specific activities of the County and its most significant funds, not the County as a whole. A fund is an entity with a self-balancing set of accounts that the County uses to track specific resources and expenditures, either for management purposes or because of legal mandates. In addition to the major funds, individual fund data for the County's non-major funds can be found beginning on page 91. The County's funds are divided into three broad categories: governmental, proprietary, and fiduciary. They use different prescribed accounting methodologies.

- ***Governmental Funds*** – These funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on the short-term view of the County's general government operations and the basic services it provides. Governmental funds are reported using an accounting method called modified accrual, which measures cash and all other financial assets that can readily be converted to cash.

  Because the focus of the governmental fund financial statements is narrower than that of the government-wide financial statements and because of the different accounting methods used to prepare them, there are often significant differences between the totals presented in these financial statements. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By so doing, readers may better understand the long-term impact of the government's near-term financing decisions. An analysis of the balance sheet and the statement of revenues, expenditures, and changes in fund balances that reconciles the two statements are provided following each statement.

  Bartow County maintains twenty one individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, American Rescue Plan Act Special Revenue Fund, 2014 SPLOST Capital Projects Fund, and 2020 SPLOST Capital Projects Fund, which are considered major governmental funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages 91-94 of this report.

  Bartow County adopts an annual appropriated budget for its General Fund and special revenue funds. Budgetary comparison statements have been included for the General Fund and American Rescue Plan Act Special Revenue Fund to show the final result of actual revenues and expenditures as compared to the initial projections.

  The County's basic governmental fund financial statements are presented on pages 18-24 of this report.

- ***Proprietary Funds*** – When the County charges customers for services it provides, these services are generally reported in proprietary funds. These proprietary funds are prepared using the same accrual basis of accounting as the government-wide financial statements.

  Enterprise fund statements report the same functions presented in the business-type activities columns of the government-wide financial statements. Bartow County uses enterprise funds to account for its Water and Sewer and Solid Waste functions.

  The County's proprietary fund financial statements are presented on pages 25-29.

  Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs and services. The accounting used for fiduciary funds is similar to that used for proprietary funds. Fiduciary funds are presented in the fund financial statements but are not reported in the government-wide financial statements. The fiduciary fund financial statements are presented on pages 30-31.

Notes to the Financial Statements
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 32-84 of this report.

Required Supplementary Information
In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the County's defined benefit pension plan and other post-employment benefit plan. The required supplementary information can be found on pages 85-90 of this report.

Other Supplementary Information
Other supplementary information includes combining financial statements for non-major governmental, proprietary, and fiduciary funds. These funds are added together by fund type and presented in single columns in the basic financial statements but are not reported individually, as with major funds, on the government-wide financial statements.

This report includes two schedules (pages 19 and 21) which reconcile the amounts reported on the governmental fund financial statements (modified accrual basis of accounting) with the governmental activities reported on the government-wide financial statements (accrual basis of accounting). The following summarizes the impact of transitioning from modified accrual to accrual accounting:

- Capital assets used in governmental activities on the government-wide statements are not reported on fund financial statements.
- Certain tax revenues that are earned, but not available, are reported as revenue on the government-wide statements but as deferred inflows of resources on the fund statements.

- Unless due and payable, long-term liabilities, such as lease obligations, compensated absences, bonds and notes payable, and others only appear as liabilities in the government-wide statements.
- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures on the governmental fund financial statements.
- Certain other outflows represent either increases or decreases in liabilities on the government-wide statements but are reported as expenditures on the governmental fund financial statements.

Overview of the County's Financial Position and Operations

The County's overall financial position and operations for this fiscal year is summarized as follows based on the information included in the government-wide financial statements (see pages 15-17):

Bartow County
Net Position
As of December 31, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current assets	$ 97,927,771	$ 67,582,164	$ 36,652,142	$ 31,450,420	$ 134,579,913	$ 99,032,584
Capital assets	260,957,221	267,715,073	125,109,475	120,585,370	386,066,696	388,300,443
Other noncurrent assets	24,000	0	0	0	24,000	0
Total assets	358,908,992	335,297,237	161,761,617	152,035,790	520,670,609	487,333,027
Deferred outflows of resources	42,275,886	54,389,888	5,653,033	6,341,333	47,928,919	60,731,221
Current liabilities	22,340,482	13,047,860	5,930,966	6,544,478	28,271,448	19,592,338
Noncurrent liabilities	184,757,549	206,599,653	37,872,281	40,046,601	222,629,830	246,646,254
Total liabilities	207,098,031	219,647,513	43,803,247	46,591,079	250,901,278	266,238,592
Deferred inflows of resources	31,073,504	18,652,901	3,732,440	2,596,733	34,805,944	21,249,634
Net position:						
Net investment in capital assets	256,273,290	264,198,040	110,057,312	103,178,449	366,330,602	367,376,489
Restricted	34,303,955	22,662,425	4,741,506	4,604,217	39,045,461	27,266,642
Unrestricted	(127,563,902)	(135,473,754)	5,080,145	1,406,645	(122,483,757)	(134,067,109)
Total net position	$ 163,013,343	$ 151,386,711	$ 119,878,963	$ 109,189,311	$ 282,892,306	$ 260,576,022

Net position may serve over time as a useful indicator of a government's financial position. Net positon of Bartow County totaled $282,892,306 at the close of 2021. Over 129% of Bartow County's net position is reflected in its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt outstanding that was needed to construct or acquire them. This is less than 141% at December 31, 2020. The County uses capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Restricted net position comprises 13.8%. This amount represents resources that are subject to external restrictions or enabling legislation on how they may be used.

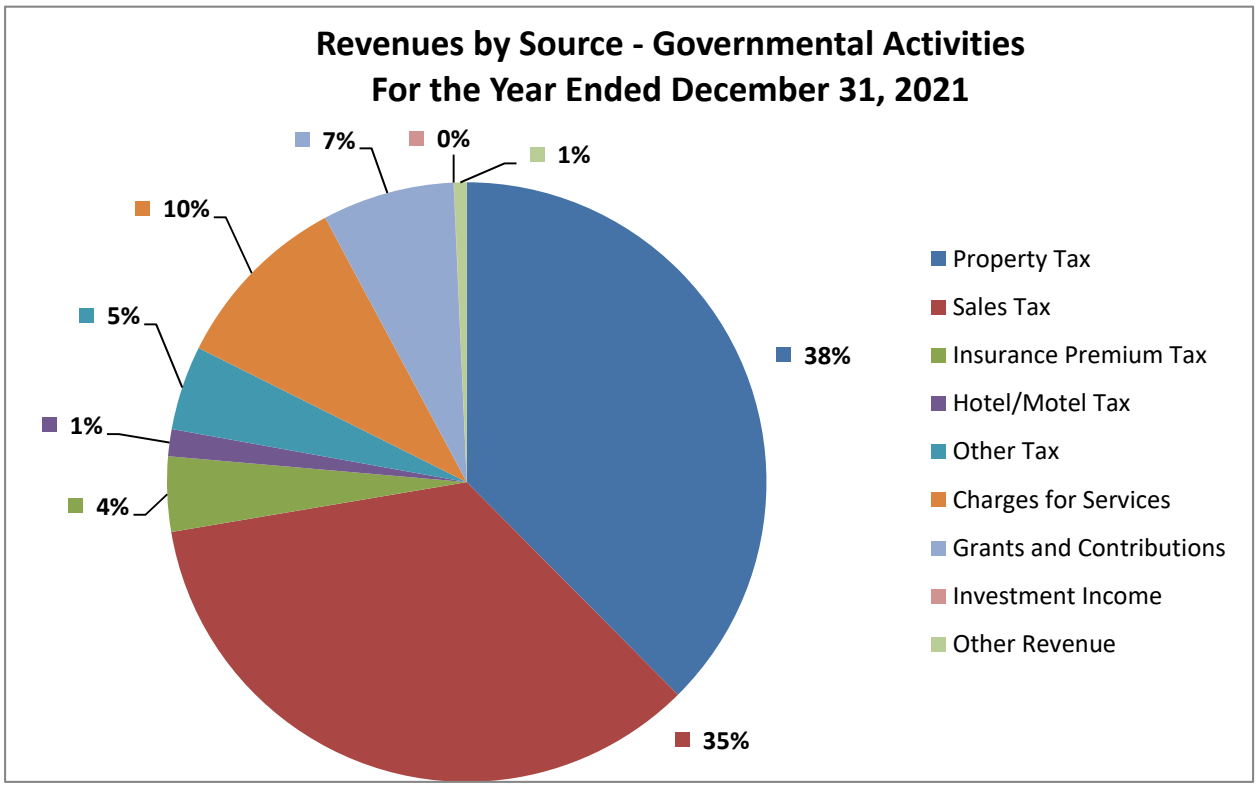
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how Bartow County's net position changed during the year.

Bartow County
Changes in Net Position
For the Years Ended December 31, 2021 and 2020

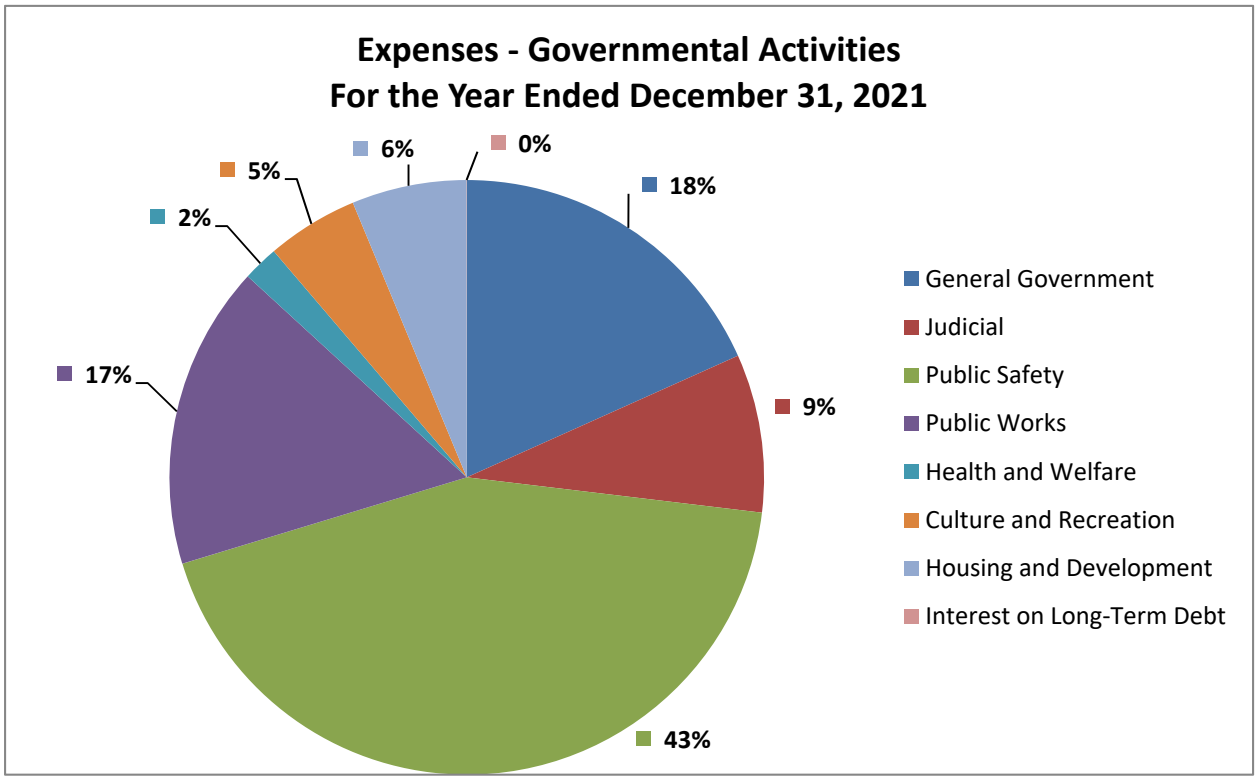
	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Revenues						
Program revenues:						
Charges for services	$ 12,681,589	$ 11,510,857	$ 30,499,441	$ 27,257,686	$ 43,181,030	$ 38,768,543
Operating grants and contributions	5,817,316	8,894,899	0	0	5,817,316	8,894,899
Capital grants and contributions	3,406,192	4,796,359	3,735,657	2,997,844	7,141,849	7,794,203
General revenues:						
Property tax	48,607,532	47,435,235	0	0	48,607,532	47,435,235
Sales tax	45,022,274	38,592,789	0	0	45,022,274	38,592,789
Insurance premium tax	5,222,577	5,031,840	0	0	5,222,577	5,031,840
Hotel/Motel tax	1,891,106	1,250,402	0	0	1,891,106	1,250,402
Other taxes	5,877,231	4,798,521	0	0	5,877,231	4,798,521
Interest & investment earnings	29,902	139,390	52,413	106,691	82,315	246,081
Other revenue	881,923	1,372,928	111,536	91,810	993,459	1,464,738
Total revenues	129,437,642	123,823,220	34,399,047	30,454,031	163,836,689	154,277,251
Expenses						
General government	20,923,604	20,072,837	0	0	20,923,604	20,072,837
Judicial	9,837,751	9,969,968	0	0	9,837,751	9,969,968
Public Safety	49,646,814	51,143,121	0	0	49,646,814	51,143,121
Public Works	18,875,799	48,800,161	0	0	18,875,799	48,800,161
Health and Welfare	2,218,122	2,534,711	0	0	2,218,122	2,534,711
Culture and Recreation	5,704,878	5,399,359	0	0	5,704,878	5,399,359
Housing and Development	7,139,172	5,684,828	0	0	7,139,172	5,684,828
Interest on long-term debt	14,663	80,181	0	0	14,663	80,181
Water and Sewer	0	0	21,087,082	20,127,431	21,087,082	20,127,431
Solid Waste	0	0	6,072,520	6,082,776	6,072,520	6,082,776
Total expenses	114,360,803	143,685,166	27,159,602	26,210,207	141,520,405	169,895,373
Increase (decrease) in net position before transfers	15,076,839	(19,861,946)	7,239,445	4,243,824	22,316,284	(15,618,122)
Transfers	(3,450,207)	127,998	3,450,207	(127,998)	0	0
Increase (decrease) in net position	11,626,632	(19,733,948)	10,689,652	4,115,826	22,316,284	(15,618,122)
Net position - beginning (original)	151,386,711	171,126,290	109,189,311	105,073,485	260,576,022	276,199,775
Prior period adjustments	0	(5,631)	0	0	0	(5,631)
Net position - beginning (adjusted)	151,386,711	171,120,659	109,189,311	105,073,485	260,576,022	276,194,144
Net position - ending	$ 163,013,343	$ 151,386,711	$ 119,878,963	$ 109,189,311	$ 282,892,306	$ 260,576,022

Governmental Activities –

The following chart illustrates revenues of the governmental activities for the year:



The following chart illustrates the expenses of the governmental activities for the year:



Business-Type Activities –

Business-type activities increased Bartow County's net position by $10,689,652, or 10%.

Financial Analysis of the County's Funds

Bartow County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The main focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of unrestricted resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

1) As the County completed this year, its governmental funds reported a combined ending fund balance of $80,845,095. Of this amount, $42,534,815 (53%) constitutes unassigned fund balance, which is available for appropriation for the general purposes of the funds in accordance with the Bartow County policy on fund balance.

The General Fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the General Fund was $42,534,815, while total fund balance reached $44,341,756. Unassigned fund balance represents approximately 96% of total fund balance in the General Fund. As a measure of the General Fund's liquidity, it is useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 49% of total General Fund expenditures, while total fund balance represents approximately 51% of that same amount. The County ended the year realizing an increase in the overall fund balance in the General Fund by $9,464,559, or approximately 27%. The County increased unassigned fund balance in the General Fund by $9,921,733, or 31%. The increase in fund balance was less than the increase in the prior year due mostly to only slightly increased revenues, decreased transfers from other funds, and a more significant increase in expenditures. Tax revenues increased $5,119,131, while intergovernmental revenues decreased $4,577,515. The most significant increase in expenditures was caused by increased road maintenance and increased parks and recreation expenditures as the County continued to recover from the COVID-19 pandemic. The American Rescue Plan Act (ARPA) Special Revenue Fund reflects receipts and disbursements for the ARPA Coronavirus State and Local Fiscal Recovery Fund. The other two major governmental funds reflect expenditures of special purpose local option sales taxes in accordance with the referendums.

General Fund Budget Highlights

The original budget for the General Fund was amended reflecting grant awards, reimbursements, insurance claims, as well as unanticipated revenues and expenditures. The Commissioner also approved interdepartmental transfers and transfers from the contingency/reserve for emergencies line item. Overall, General Fund revenues were below the final amended budget projections by

$2,480,112, or 2.6%. General Fund expenditures were below the final amended budget projections by $4,794,583, or 5.3%. Current General Fund revenues are meeting estimates for fiscal year 2022 and the fund balance of the General Fund is expected to increase with the anticipated additional federal funding that will be expended over several years.

Proprietary Funds

Bartow County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the County's two proprietary funds totaled as follows:

- Water and Sewer $ 13,047,358
- Solid Waste $ (7,967,213)

The Water and Sewer Fund increased net position by $9,505,908. The Solid Waste Fund increased net position by $1,183,744. Post-closure care liability as of December 31, 2021 is $8,935,065 versus $8,620,660 at the end of 2020. This is an increase of $314,405, or 3.6%.

Capital Assets and Debt Administration

Capital Assets. Bartow County has invested $386,066,696 in capital assets (net of accumulated depreciation) compared to $388,300,443 at the end of the previous year. This represents a decrease of 0.6%. Approximately 68% of this investment is related to governmental activities and includes infrastructure, land, buildings, and machinery and equipment. Capital assets held by the County at fiscal year-end are summarized as follows:

Bartow County
Capital Assets (net of accumulated depreciation)
As of December 31, 2021 and 2020

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	$ 36,963,197	$ 37,668,547	$ 7,505,721	$ 7,452,527	$ 44,468,918	$ 45,121,074
Construction in progress	20,745,218	18,501,579	10,252,371	8,644,500	30,997,589	27,146,079
Buildings and improvements	99,804,381	99,248,995	3,501,504	3,501,504	103,305,885	102,750,499
Improvements other than buildings	4,694,236	4,694,236	21,153,613	21,153,613	25,847,849	25,847,849
Vehicles and equipment	63,241,546	59,199,825	12,018,147	11,802,044	75,259,693	71,001,869
Infrastructure	381,864,780	380,891,093	146,933,326	140,478,812	528,798,106	521,369,905
Total	607,313,358	600,204,275	201,364,682	193,033,000	808,678,040	793,237,275
Accumulated Depreciation	(346,356,137)	(332,489,202)	(76,255,207)	(72,447,630)	(422,611,344)	(404,936,832)
Net Capital Assets	$ 260,957,221	$ 267,715,073	$ 125,109,475	$ 120,585,370	$ 386,066,696	$ 388,300,443

Major capital asset purchases during the current year for governmental activities included the following:

- Purchase property for various projects, including right of way purchases for road construction.
- Purchased new fire trucks for the Fire Department.
- Remodeled various County buildings.
- Purchased new vehicles and equipment for various departments.
- Continued construction and resurfacing of various County roads.

Major capital asset purchases during the current year for business-type activities included the following:

- Continued construction for the expansion of the water and sewer system.
- Purchased property for the water and sewer system.
- Purchased vehicles and equipment for water and sewer.
- Purchased vehicles and equipment for the Landfill.

Additional information on Bartow County's capital assets can be found in Note 10 on pages 53-54 of this report.

Debt. On December 31, 2021, Bartow County had a total debt balance outstanding for governmental activities in the amount of $37,066,529, as compared to $39,427,911 the previous year. Bartow County's outstanding debt for governmental activities decreased by $2,361,382 during the course of the year due to payments in accordance with amortization schedules. On December 31, 2021, Bartow County had a total debt balance outstanding for the business-type activities in the amount of $13,370,319, as compared to $15,717,664 the previous year. Bartow County's outstanding debt for business-type activities decreased by $2,347,345 during the course of the year due to payments in accordance with amortization schedules.

Additional information on the County's long-term debt can be found in Notes 12 and 13 on pages 55-60 of this report.

Economic Condition and Outlook

2021 was a very positive financial year for Bartow County. Sales tax collections were up overall about 16% over 2020, reflecting economic vitality across all sectors. Residential, commercial and industrial development were all very healthy. For 2021, the property tax digest grew around 5%. The County received about $10.4 million in American Rescue Plan Act funds, which it devoted, in accordance with Federal regulations, to water projects, freeing up sales tax dollars for other projects.

2022 is off to a very good start. To date (through May), sales taxes are up 15 percent over the comparable period of 2021. As anticipated, the modest property tax digest growth last year, combined with rapidly rising home prices, led to a 30% increase in the residential portion of the tax digest for 2021, part of an overall 18% increase in the digest. Remarkable economic activity is continuing to occur in the industrial sector, with around 7,000,000 square feet of space completed in the last three years, with a further several million square feet under construction at this time and additional buildings planned. Residential developments are presented monthly for rezoning, in the unincorporated areas and the cities within the County. As of early 2022, around 7,000 approved units (comprising about 3,000 single family homes, 2,000 townhomes and about 2,400 apartments) have been approved and are available for construction.

The County has received its second allotment of American Rescue Plan Act funds in the amount of $10.4 million. Under revised Federal rules, the County can claim the bulk of these funds as a "standard" economic loss. Those funds can then in turn be spent on general government services.

The County continues to take a conservative financial position and is focused on reducing debt and limiting the growth of expenditures. S&P Global Ratings reviewed the

County's credit rating in early 2022 and upgraded the county from AA- to AA, reflecting the positive factors at work within the County's budget and the County's economy. The strong property tax digest growth has allowed the County to slightly reduce the millage rate in 2020 and again in 2021, while still allowing adequate revenue to cover increasing operational costs caused by growth in wages, insurance and other operational costs. The County intends to reduce the millage rate somewhat again in 2022, due to the positive digest growth. The County, like most employers, has had a challenging time keeping all positions filled, especially in the Sheriff's Office and public works jobs. As a consequence, the County gave larger than usual wage increases in early 2022, in addition to a significant raise across the board to combat inflation. The County is using a pay-as-you-go model for its current SPLOST capital improvement program, accumulating the funds rather than borrowing against the future revenue stream. Project costs have increased significantly due to inflation factors in construction, but the County has had the additional revenue to continue to advance its capital improvement program.

Economically, the County continues to be conservative as information develops about a potential recession. The Federal reserve is raising interest rates and the stock market and bond market have fallen significantly. There is much uncertainty about the future direction of the economy and the County will stay conservative and monitor that situation. The County has no plans to issue any general obligation debt, nor has the County had need to issue any Tax Anticipation Notes for several years. The water department, as an enterprise fund, plans to issue debt backed by the County to construct a wastewater treatment plant, opening up the central area of the County for development. This project will come online about the same time as the completion of a five mile long Georgia Department of Transportation road project to connect the center of the County to Interstate 75.

Contacting the County

This financial report is designed to provide County citizens, taxpayers, customers, and creditors with a general overview of Bartow County's finances and to demonstrate the County's high level of accountability for the revenue it receives and the services it provides. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Finance
Bartow County
ATTN: Chief Financial Officer
135 West Cherokee Avenue, Suite 251
Cartersville, Georgia 30120
Email: taylorj@bartowcountyga.gov

Administration
Bartow County
ATTN: County Administrator
135 West Cherokee Avenue, Suite 251
Cartersville, Georgia 30120
Email: olsonp@bartowcountyga.gov

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BASIC FINANCIAL STATEMENTS

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Bartow County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	$ 84,620,384	$ 28,102,626	$ 112,723,010	$ 2,379,896
Investments	1,531,587	0	1,531,587	0
Restricted cash and cash equivalents	0	5,326,161	5,326,161	0
Accounts receivable (net)	701,012	3,243,855	3,944,867	764
Intergovernmental receivables	2,050,473	0	2,050,473	463,145
Taxes receivable	7,483,489	0	7,483,489	0
Notes receivable	255,169	0	255,169	0
Internal balances	510,507	(510,507)	0	0
Inventories	0	461,737	461,737	22,625
Prepaid items	775,150	28,270	803,420	777
Total current assets	97,927,771	36,652,142	134,579,913	2,867,207
Noncurrent assets				
Notes receivable	24,000	0	24,000	0
Non-depreciable capital assets	57,708,415	17,758,092	75,466,507	0
Depreciable capital assets (net)	203,248,806	107,351,383	310,600,189	3,686
Total noncurrent assets	260,981,221	125,109,475	386,090,696	3,686
Total assets	358,908,992	161,761,617	520,670,609	2,870,893
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources - pension	21,493,251	2,682,759	24,176,010	317,350
Deferred outflows of resources - OPEB	20,782,635	2,970,274	23,752,909	201,839
Total deferred outflows of resources	42,275,886	5,653,033	47,928,919	519,189
LIABILITIES				
Current liabilities				
Accounts payable	4,590,156	3,452,742	8,042,898	2,206
Intergovernmental payables	1,193,204	0	1,193,204	0
Retainages payable	204,690	0	204,690	0
Accrued salaries and payroll liabilities	753,682	76,897	830,579	0
Compensated absences	1,414,660	148,498	1,563,158	6,877
Unearned revenue	9,279,188	0	9,279,188	0
Claims and judgements payable	1,565,912	171,354	1,737,266	0
Guarantee obligation	2,939,167	0	2,939,167	0
Capital leases payable	51,624	0	51,624	0
Notes payable	0	707,236	707,236	0
Bonds payable	0	88,399	88,399	0
Closure and post-closure care costs	0	78,960	78,960	0
Other current liabilities	348,199	0	348,199	0
Liabilities payable from restricted assets				
Retainages payable	0	450,624	450,624	0
Interest payable	0	41,815	41,815	0
Customer deposits	0	542,840	542,840	0
Bonds payable	0	171,601	171,601	0
Total current liabilities	22,340,482	5,930,966	28,271,448	9,083

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Bartow County Health Department
Noncurrent liabilities				
Net pension liability	$ 44,131,443	$ 4,958,038	$ 49,089,481	$ 1,525,688
Net OPEB liability	106,550,368	11,655,055	118,205,423	311,554
Compensated absences	0	0	0	61,891
Guarantee obligation	32,127,349	0	32,127,349	0
Capital leases payable	103,248	0	103,248	0
Certificates of participation	1,845,141	0	1,845,141	0
Notes payable	0	9,639,795	9,639,795	0
Bonds payable	0	2,763,288	2,763,288	0
Closure and post-closure care costs	0	8,856,105	8,856,105	0
Total noncurrent liabilities	184,757,549	37,872,281	222,629,830	1,899,133
Total liabilities	207,098,031	43,803,247	250,901,278	1,908,216
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension	6,384,567	1,108,067	7,492,634	24,785
Deferred inflows of resources - OPEB	24,688,937	2,624,373	27,313,310	435,420
Total deferred inflows of resources	31,073,504	3,732,440	34,805,944	460,205
NET POSITION				
Net investment in capital assets	256,273,290	110,057,312	366,330,602	3,686
Restricted for:				
Judicial	776,326	0	776,326	0
Public Safety	458,817	0	458,817	0
Public Works	156,000	0	156,000	0
Grant Specifications	5,497	0	5,497	0
Capital Outlay	31,060,568	4,569,905	35,630,473	0
Debt Service	1,846,747	171,601	2,018,348	0
Unrestricted	(127,563,902)	5,080,145	(122,483,757)	1,017,975
Total net position	$ 163,013,343	$ 119,878,963	$ 282,892,306	$ 1,021,661

BARTOW COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended December 31, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Primary government					
Governmental activities					
General Government	$ 20,923,604	$ 2,734,324	$ 43,316	$ 0	$ (18,145,964)
Judicial	9,837,751	317,057	1,005,281	0	(8,515,413)
Public Safety	49,646,814	6,833,764	2,031,370	152,037	(40,629,643)
Public Works	18,875,799	1,538,686	114,517	3,052,955	(14,169,641)
Health and Welfare	2,218,122	5,774	673,523	201,200	(1,337,625)
Culture and Recreation	5,704,878	1,005,704	0	0	(4,699,174)
Housing and Development	7,139,172	246,280	1,949,309	0	(4,943,583)
Interest on long-term debt	14,663	0	0	0	(14,663)
Total governmental activities	114,360,803	12,681,589	5,817,316	3,406,192	(92,455,706)
Business-type activities					
Water and Sewer	21,087,082	23,376,440	0	3,735,657	6,025,015
Solid Waste	6,072,520	7,123,001	0	0	1,050,481
Total business-type activities	27,159,602	30,499,441	0	3,735,657	7,075,496
Total primary government	141,520,405	43,181,030	5,817,316	7,141,849	(85,380,210)
Component Unit					
Bartow County Health Department					
Health and Welfare	1,906,054	1,057,638	890,751	0	42,335

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Change in net position				
Net (expense) revenue	$ (92,455,706)	$ 7,075,496	$ (85,380,210)	$ 42,335
General revenues				
Taxes				
Property	48,607,532	0	48,607,532	0
Sales	45,022,274	0	45,022,274	0
Insurance premium	5,222,577	0	5,222,577	0
Occupational	475,988	0	475,988	0
Franchise	660,832	0	660,832	0
Intangible	1,885,968	0	1,885,968	0
Alcohol Excise	521,840	0	521,840	0
Hotel/Motel	1,891,106	0	1,891,106	0
Energy Excise	1,780,657	0	1,780,657	0
Other	551,946	0	551,946	0
Interest and investment earnings	29,902	52,413	82,315	2,919
Payments from Bartow County	0	0	0	524,973
Gain on sale of assets	202,426	34,825	237,251	0
Other	679,497	76,711	756,208	1
Transfers	(3,450,207)	3,450,207	0	0
Total general revenues and transfers	104,082,338	3,614,156	107,696,494	527,893
Change in net position	11,626,632	10,689,652	22,316,284	570,228
Net position - beginning	151,386,711	109,189,311	260,576,022	451,433
Net position - ending	$ 163,013,343	$ 119,878,963	$ 282,892,306	$ 1,021,661

BARTOW COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2021

	General	American Rescue Plan Act	2014 SPLOST	2020 SPLOST	Nonmajor Governmental Funds	Totals
ASSETS						
Cash and cash equivalents	$ 40,173,061	$ 9,700,425	$ 3,393,328	$ 27,410,413	$ 3,943,157	$ 84,620,384
Investments	0	0	0	0	1,531,587	1,531,587
Receivables (net)						
Accounts	522,969	0	0	0	178,043	701,012
Intergovernmental	1,620,641	0	142,208	0	287,624	2,050,473
Taxes	4,254,765	0	0	3,059,908	168,816	7,483,489
Notes	279,169	0	0	0	0	279,169
Due from other funds	569,979	0	0	0	284,544	854,523
Prepaid items	446,772	0	0	0	328,378	775,150
Total assets	$ 47,867,356	$ 9,700,425	$ 3,535,536	$ 30,470,321	$ 6,722,149	$ 98,295,787
LIABILITIES						
Accounts payable	$ 1,809,620	$ 627,868	$ 85,936	$ 1,864,330	$ 202,402	$ 4,590,156
Intergovernmental payables	0	0	146,418	1,046,786	0	1,193,204
Retainages payable	0	0	0	204,690	0	204,690
Accrued salaries and payroll liabilities	740,275	0	0	0	13,407	753,682
Due to other agencies	0	0	0	0	322,128	322,128
Due to other funds	0	0	0	0	344,016	344,016
Unearned revenue	212,128	9,067,060	0	0	0	9,279,188
Other liabilities	26,020	0	0	0	51	26,071
Total liabilities	2,788,043	9,694,928	232,354	3,115,806	882,004	16,713,135
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	737,557	0	0	0	0	737,557
FUND BALANCES						
Nonspendable prepaid items	446,772	0	0	0	328,378	775,150
Nonspendable notes receivable	279,169	0	0	0	0	279,169
Restricted for:						
Judicial	0	0	0	0	776,326	776,326
Public Safety	0	0	0	0	458,817	458,817
Public Works	156,000	0	0	0	0	156,000
Grant Specifications	0	5,497	0	0	0	5,497
Capital Outlay	0	0	3,303,182	27,354,515	402,871	31,060,568
Debt Service	0	0	0	0	1,846,747	1,846,747
Assigned for:						
Public Safety	0	0	0	0	1,228,834	1,228,834
Housing and Development	0	0	0	0	197,935	197,935
Debt Service	925,000	0	0	0	600,237	1,525,237
Unassigned	42,534,815	0	0	0	0	42,534,815
Total fund balances	44,341,756	5,497	3,303,182	27,354,515	5,840,145	80,845,095
Total liabilities, deferred inflows of resouces, and fund balances	$ 47,867,356	$ 9,700,425	$ 3,535,536	$ 30,470,321	$ 6,722,149	$ 98,295,787

See accompanying notes to the financial statements.

BARTOW COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
December 31, 2021

Total fund balances - total governmental funds		$ 80,845,095
Amounts reported for governmental activities in the statement of net position are different because:		
Some assets are not financial resources and therefore are not reported in the funds. These are:		
Capital assets, net of accumulated depreciation		260,957,221
Revenues in the statement of activities that do not provide current financial resources are reported as deferred inflows of resources in the funds. These are:		
Property taxes		737,557
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds. These are:		
Deferred outflows of resources:		
Pension	$ 21,493,251	
OPEB	20,782,635	
Deferred inflows of resources:		
Pension	(6,384,567)	
OPEB	(24,688,937)	11,202,382
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:		
Compensated absences	(1,414,660)	
Claims and judgements payable	(1,565,912)	
Guarantee obligation	(35,066,516)	
Capital lease payable	(154,872)	
Net pension liability	(44,131,443)	
Net OPEB obligation	(106,550,368)	
Certificates of participation	(1,845,141)	(190,728,912)
Net position of governmental activities		$ 163,013,343

BARTOW COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended December 31, 2021

	General	American Rescue Plan Act	2014 SPLOST	2020 SPLOST	Nonmajor Governmental Funds	Totals
REVENUES						
Taxes	$ 77,976,493	$ 0	$ 0	$ 26,786,409	$ 1,892,515	$ 106,655,417
Licenses and permits	1,731,402	0	0	0	0	1,731,402
Fines, fees and forfeitures	2,779,900	0	0	0	437,620	3,217,520
Charges for services	4,912,110	0	0	0	2,775,297	7,687,407
Intergovernmental	6,504,283	1,396,362	89,260	550,000	496,560	9,036,465
Interest	8,730	5,497	562	32,620	15,864	63,273
Contributions	27,000	0	90,747	38,500	0	156,247
Other	582,870	0	3,624	0	93,003	679,497
Total revenues	94,522,788	1,401,859	184,193	27,407,529	5,710,859	129,227,228
EXPENDITURES						
Current						
General Government	13,075,808	0	0	0	0	13,075,808
Judicial	9,032,418	0	0	0	201,539	9,233,957
Public Safety	40,838,217	0	0	0	3,532,816	44,371,033
Public Works	9,481,337	0	0	0	0	9,481,337
Health and Welfare	2,902,344	0	0	0	200,000	3,102,344
Culture and Recreation	4,926,344	0	0	0	0	4,926,344
Housing and Development	3,068,637	0	0	0	1,179,312	4,247,949
Capital outlay	0	0	929,010	6,490,450	3,089	7,422,549
Debt service	3,162,612	0	0	0	4,228	3,166,840
Intergovernmental	0	0	0	6,747,758	0	6,747,758
Total expenditures	86,487,717	0	929,010	13,238,208	5,120,984	105,775,919
Excess (deficiency) of revenues over (under) expenditures	8,035,071	1,401,859	(744,817)	14,169,321	589,875	23,451,309
Other financing sources (uses)						
Transfers in	962,000	0	0	0	805,921	1,767,921
Transfers out	(799,176)	(1,396,362)	(98,438)	(1,955,407)	(968,745)	(5,218,128)
Sale of capital assets	1,266,664	0	0	23,336	0	1,290,000
Total other financing sources (uses)	1,429,488	(1,396,362)	(98,438)	(1,932,071)	(162,824)	(2,160,207)
Net change in fund balance	9,464,559	5,497	(843,255)	12,237,250	427,051	21,291,102
Fund balances, January 1	34,877,197	0	4,146,437	15,117,265	5,413,094	59,553,993
Fund balances, December 31	$ 44,341,756	$ 5,497	$ 3,303,182	$ 27,354,515	$ 5,840,145	$ 80,845,095

See accompanying notes to the financial statements.

BARTOW COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the year ended December 31, 2021

Net change in fund balances - total governmental funds		$ 21,291,102
Amounts reported for governmental activities in the statement of activities are different because:		
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.		
Capital outlays	$ 10,108,594	
Depreciation	(15,391,446)	(5,282,852)
In the statement of activities, the gain/loss on the disposal of assets is reported, whereas in the governmental funds, the proceeds from the sale of capital assets increases financial resources.		
Cost of assets disposed	(3,204,807)	
Related accumulated depreciation	1,729,807	(1,475,000)
Contributions of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.		
Cost of assets contributed from Solid Waste Fund	205,296	
Related accumulated depreciation	(205,296)	0
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
Pension contributions	8,179,333	
Cost of benefits earned net of employee contributions	(12,468,069)	(4,288,736)
Governmental funds report OPEB contributions as expenditures. However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions is reported as OPEB expense.		
OPEB contributions	3,371,330	
Cost of benefits earned net of employee contributions	(4,059,368)	(688,038)
The proceeds of debt issuance, net of premiums, discounts and issuance costs provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In addition, interest on long-term debt is not recognized in the governmental funds until due, but is recognized in the statement of activities as it accrues.		
Increase in guarantee obligation	(790,796)	
Debt principal payments	3,157,112	
Amortization of discount on certificate of participation	(4,934)	2,361,382
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Unavailable revenue-property taxes		(34,698)
Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.		
Compensated absences	(19,126)	
Claims and judgements payable	(237,402)	(256,528)
Change in net position of governmental activities		$ 11,626,632

BARTOW COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2021

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 75,632,000	$ 80,127,400	$ 77,976,493	$ (2,150,907)
Licenses and permits	1,095,000	1,742,000	1,731,402	(10,598)
Fines, fees and forfeitures	2,360,000	2,750,000	2,779,900	29,900
Charges for services	3,617,500	4,666,500	4,912,110	245,610
Intergovernmental	5,630,000	6,332,000	6,504,283	172,283
Interest	50,000	50,000	8,730	(41,270)
Contributions	20,000	28,000	27,000	(1,000)
Other	1,150,000	1,307,000	582,870	(724,130)
Total revenues	89,554,500	97,002,900	94,522,788	(2,480,112)
EXPENDITURES				
Current				
General Government				
Commissioner's Office	1,287,700	1,287,700	1,162,859	124,841
Legal	323,000	249,000	229,072	19,928
Data Processing	937,000	937,000	854,342	82,658
Purchasing	412,000	412,000	346,827	65,173
Elections and Registrar	995,000	995,000	804,611	190,389
Tax Assessor	1,285,000	1,272,000	1,184,963	87,037
Tax Commissioner	1,740,900	1,740,900	1,567,886	173,014
Facilities	2,498,000	2,625,500	2,541,255	84,245
Human Resources	588,800	588,800	539,676	49,124
County Administration	4,241,500	4,250,500	3,844,317	406,183
Judicial				
Superior Court	1,160,000	1,212,000	1,211,360	640
District Attorney	1,294,000	1,294,000	1,166,473	127,527
Public Defender	754,700	754,700	678,548	76,152
Clerk of Superior Court	1,894,200	1,894,200	1,653,538	240,662
Magistrate Court	1,081,500	1,081,500	997,230	84,270
Probate Court	1,201,500	1,201,500	1,112,120	89,380
Juvenile Court	1,955,300	1,955,300	1,831,498	123,802
Victim Assistance	445,000	445,000	381,651	63,349
Public Safety				
Sheriff and Jail	26,683,000	26,683,000	25,451,633	1,231,367
Coroner	247,000	247,000	183,595	63,405
Fire	14,485,000	14,793,000	14,285,681	507,319
Emergency Management	0	102,000	101,794	206
Animal Control	881,000	881,000	815,514	65,486
Public Works				
Highways and Streets	9,427,000	9,785,500	9,481,337	304,163
Health and Welfare				
Health Department	525,000	525,000	519,461	5,539
Mental Health	62,000	62,000	60,688	1,312
Senior Citizens Services	728,400	719,400	638,210	81,190
Indigent Care Services	708,100	708,100	498,802	209,298
Transit	1,223,700	1,223,700	1,185,183	38,517
Culture and Recreation				
Parks and Recreation	4,107,500	4,107,500	4,041,469	66,031
Libraries	895,000	885,000	884,875	125

BARTOW COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2021

	Budget			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current				
Housing and Development				
Community Development	$ 2,281,500	$ 2,345,000	$ 2,332,942	$ 12,058
County Agent	344,000	344,000	228,290	115,710
Forestry	20,000	34,000	33,148	852
Economic Development	200,000	200,500	200,079	421
Keep Bartow Beautiful	0	1,000	368	632
Airport	150,000	275,000	273,810	1,190
Debt service				
Principal	3,196,600	3,158,000	3,157,112	888
Interest	0	6,000	5,500	500
Total expenditures	90,259,900	91,282,300	86,487,717	4,794,583
Excess (deficiency) of revenues over expenditures	(705,400)	5,720,600	8,035,071	2,314,471
Other financing sources (uses)				
Transfers in	657,500	982,500	962,000	(20,500)
Transfers out	(485,000)	(850,000)	(799,176)	50,824
Sale of capital assets	100,000	1,225,000	1,266,664	41,664
Contingency	(500,000)	(7,078,100)	0	7,078,100
Total other financing sources (uses)	(227,500)	(5,720,600)	1,429,488	7,150,088
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(932,900)	0	9,464,559	9,464,559
Fund balances, January 1	932,900	0	34,877,197	34,877,197
Fund balances, December 31	$ 0	$ 0	$ 44,341,756	$ 44,341,756

BARTOW COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2021

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ 0	$ 800,000	$ 1,396,362	$ 596,362
Interest	0	0	5,497	5,497
Total revenues	0	800,000	1,401,859	601,859
EXPENDITURES	0	0	0	0
Excess (deficiency) of revenues over expenditures	0	800,000	1,401,859	601,859
Other financing sources (uses)				
Transfers out	0	(800,000)	(1,396,362)	(596,362)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	5,497	5,497
Fund balances, January 1	0	0	0	0
Fund balances, December 31	$ 0	$ 0	$ 5,497	$ 5,497

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
ASSETS			
Current assets			
Cash and cash equivalents	$ 21,249,780	$ 6,852,846	$ 28,102,626
Restricted cash and cash equivalents	5,326,161	0	5,326,161
Accounts receivable (net)	2,578,763	665,092	3,243,855
Inventories	461,737	0	461,737
Prepaid items	28,270	0	28,270
Total current assets	29,644,711	7,517,938	37,162,649
Noncurrent assets			
Capital assets			
Non-depreciable	16,457,082	1,301,010	17,758,092
Depreciable (net)	95,631,361	11,720,022	107,351,383
Total noncurrent assets	112,088,443	13,021,032	125,109,475
Total assets	141,733,154	20,538,970	162,272,124
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pension	1,564,854	1,117,905	2,682,759
Deferred outflows of resources - OPEB	1,662,790	1,307,484	2,970,274
Total deferred outflows of resources	3,227,644	2,425,389	5,653,033
LIABILITIES			
Current liabilities			
Accounts payable	3,160,895	291,847	3,452,742
Accrued salaries and payroll liabilities	41,911	34,986	76,897
Compensated absences	86,280	62,218	148,498
Claims and judgements payable	105,449	65,905	171,354
Due to other funds	510,507	0	510,507
Notes payable	707,236	0	707,236
Revenue bonds payable	88,399	0	88,399
Closure and post-closure care costs	0	78,960	78,960
Liabilities payable from restricted assets			
Retainages payable	450,624	0	450,624
Interest payable	41,815	0	41,815
Customer deposits	542,840	0	542,840
Revenue bonds payable	171,601	0	171,601
Total current liabilities	5,907,557	533,916	6,441,473

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
Noncurrent liabilities			
Net pension liability	$ 2,650,832	$ 2,307,206	$ 4,958,038
Net OPEB liability	7,175,069	4,479,986	11,655,055
Notes payable	9,639,795	0	9,639,795
Revenue bonds payable	2,763,288	0	2,763,288
Closure and post-closure care costs	0	8,856,105	8,856,105
Total noncurrent liabilities	22,228,984	15,643,297	37,872,281
Total liabilities	28,136,541	16,177,213	44,313,754
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - pension	383,500	724,567	1,108,067
Deferred inflows of resources - OPEB	1,615,613	1,008,760	2,624,373
Total deferred inflows of resources	1,999,113	1,733,327	3,732,440
NET POSITION			
Net investment in capital assets	97,036,280	13,021,032	110,057,312
Restricted for Capital Outlay	4,569,905	0	4,569,905
Restricted for Debt Service	171,601	0	171,601
Unrestricted	13,047,358	(7,967,213)	5,080,145
Total net position	$ 114,825,144	$ 5,053,819	$ 119,878,963

BARTOW COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended December 31, 2021

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
OPERATING REVENUES			
Charges for sales and services	$ 23,376,440	$ 7,123,001	$ 30,499,441
Other	76,711	0	76,711
Total operating revenues	23,453,151	7,123,001	30,576,152
OPERATING EXPENSES			
Costs of sales and services	13,402,670	2,135,217	15,537,887
Personal services	3,817,996	3,045,315	6,863,311
Depreciation	3,556,807	891,988	4,448,795
Total operating expenses	20,777,473	6,072,520	26,849,993
Operating income (loss)	2,675,678	1,050,481	3,726,159
Non-operating revenues (expenses)			
Interest revenue	52,413	0	52,413
Interest expense	(306,005)	0	(306,005)
Gain (loss) on sale of assets	(3,604)	34,825	31,221
Total non-operating revenues (expenses)	(257,196)	34,825	(222,371)
Net income (loss) before capital contributions and transfers	2,418,482	1,085,306	3,503,788
Capital contributions			
Intergovernmental	1,160,346	0	1,160,346
Connection fees	2,394,622	0	2,394,622
Capital contributions	180,689	0	180,689
Total capital contributions	3,735,657	0	3,735,657
Net income (loss) before transfers	6,154,139	1,085,306	7,239,445
Transfers in (out)			
Transfers in	3,351,769	98,438	3,450,207
Change in net position	9,505,908	1,183,744	10,689,652
Net position, January 1	105,319,236	3,870,075	109,189,311
Net position, December 31	$ 114,825,144	$ 5,053,819	$ 119,878,963

See accompanying notes to the financial statements.

BARTOW COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended December 31, 2021

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
Cash flows from operating activities:			
Receipts from customers	$ 22,950,585	$ 7,058,685	$ 30,009,270
Payments to suppliers	(12,543,799)	(1,764,692)	(14,308,491)
Payments to employees	(3,714,996)	(2,868,954)	(6,583,950)
Other receipts	76,711	0	76,711
Net cash provided (used) by operating activities	6,768,501	2,425,039	9,193,540
Cash flows from non-capital financing activities:			
Receipts from other funds	320,510	0	320,510
Cash flows from capital and related financing activities:			
Receipt of capital contributions	2,575,311	0	2,575,311
Receipts from other funds	3,351,769	98,438	3,450,207
Receipts from other governments	1,160,346	0	1,160,346
Proceeds from sale of capital assets	7,061	34,965	42,026
Payments for acquisitions of capital assets	(6,740,124)	(561,737)	(7,301,861)
Payment of prior year capital related payables	(1,689,257)	0	(1,689,257)
Interest paid	(331,434)	0	(331,434)
Principal payments - promissory notes	(698,016)	0	(698,016)
Principal payments - bonds	(1,600,000)	0	(1,600,000)
Net cash provided (used) by capital and related financing activities	(3,964,344)	(428,334)	(4,392,678)
Cash flows from investing activities			
Interest received	3,084	0	3,084
Net increase (decrease) in cash and cash equivalents	3,127,751	1,996,705	5,124,456
Cash and cash equivalents, January 1	23,448,190	4,856,141	28,304,331
Cash and cash equivalents, December 31	$ 26,575,941	$ 6,852,846	$ 33,428,787

BARTOW COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended December 31, 2021

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ 2,675,678	$ 1,050,481	$ 3,726,159
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	3,556,807	891,988	4,448,795
Landill closure/postclosure costs	0	314,405	314,405
(Increase) decrease in accounts receivable	(388,290)	(64,316)	(452,606)
(Increase) decrease in inventories	54,830	0	54,830
(Increase) decrease in deferred outflows of resources - pension	(231,679)	638,178	406,499
(Increase) decrease in deferred outflows of resources - OPEB	25,057	256,744	281,801
Increase (decrease) in accounts payable	781,624	44,841	826,465
Increase (decrease) in claims and judgements payable	22,417	11,279	33,696
Increase (decrease) in customer deposits	(37,565)	0	(37,565)
Increase (decrease) in accrued payroll liabilities	(56,043)	(58,169)	(114,212)
Increase (decrease) in net pension liability	358,083	(807,067)	(448,984)
Increase (decrease) in net OPEB liability	(446,950)	(534,500)	(981,450)
Increase (decrease) in deferred inflows of resources - pension	201,598	281,191	482,789
Increase (decrease) in deferred inflows of resources - OPEB	252,934	399,984	652,918
Total adjustments	4,092,823	1,374,558	5,467,381
Net cash provided (used) by operating activities	$ 6,768,501	$ 2,425,039	$ 9,193,540
Cash and cash equivalents reconciliation			
Cash and cash equivalents	$ 21,249,780	$ 6,852,846	$ 28,102,626
Restricted assets			
Cash and cash equivalents	5,326,161	0	5,326,161
	$ 26,575,941	$ 6,852,846	$ 33,428,787

Noncash investing, capital, and financing activites:

Acquisition of capital assets through payables totaled $1,681,844.

Distributions of capital assets to governmental activities totaled $205,296 with related accumulated depreciation of $205,296.

BARTOW COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
December 31, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 3,338,305
Taxes receivable	3,670,444
Total assets	7,008,749
LIABILITIES	
Due to others	3,871,424
NET POSITION	
Restricted for individuals, organizations, and other governments	$ 3,137,325

BARTOW COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the year ended December 31, 2021

	Custodial Funds
ADDITIONS	
Taxes collected for other agencies	$ 103,429,507
Court fees collected for other agencies	4,795,629
Court individual cases	3,331,660
Sheriff fees collected	180,365
Sheriff inmate account deposits	1,572,821
Total additions	113,309,982
DEDUCTIONS	
Taxes distributed to other agencies	103,005,749
Court fees distributed to other agencies	4,795,629
Payments to others	3,150,697
Sheriff fees distributed to other agencies	180,365
Payments from inmates to others	1,578,909
Total deductions	112,711,349
Change in net position	598,633
Net position - beginning	2,538,692
Net position - ending	$ 3,137,325

1. Description of Government Unit

Bartow County, Georgia (the County) is a political subdivision of the State of Georgia created by legislative act in 1832. The County is governed by an elected Commissioner who is governed by State statutes and regulations.

The County provides a full range of governmental services, including public safety, health and welfare services, recreational programs, public works, and solid waste services.

2. Summary of Significant Accounting Policies

A. Description of Government-wide Financial Statements

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

B. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Bartow County (the primary government) and material component units. The component units discussed below are included in the County's reporting entity because of the significance of its operational and financial relationship with the County.

In conformity with generally accepted accounting principles, as set forth in Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 61, the financial statements of component units have been included either as blended or discretely presented component units.

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

Blended Component Units – Blended component units, although legally separate entities, are, in substance, part of the Government's operations.

Bartow County Resource Recovery Development Authority – The Bartow County Resource Recovery Development Authority is governed by a five-member board appointed by the County Commissioner. Although it is separate from the County being a body corporate and politic and an instrumentality of the State of Georgia, the Authority is reported as if it were part of the primary government because its sole purpose is to finance, construct and to a limited degree operate the new Bartow County landfill. Because of its limited activity, separate financial statements are not prepared for the Authority.

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

Bartow County Health Department – The Bartow County Health Department is responsible for providing environmental and physical health services to the citizens of Bartow County. Bartow County Board of Health was created by a state legislative act. It is operated under a seven member board and a full-time executive director. The County by virtue of its appointments and the presence of the County Commissioner on the Board controls a majority of Board of Health governing positions. Although the County does not have the authority to approve or modify the Board of Health's operational and capital budget, it does have the ability to control the amount of funding it provides to the Board of Health. Such funding is significant to the overall operations of the Board of Health. The Health Department's fiscal year end is June 30. A copy of the Bartow County Health Department's financial statements can be obtained from 100 Zena Drive, Cartersville, Georgia 30121.

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

Certain county officials collect and disburse taxes, fees, fines, and other trust and agency receipts. Separate records of accountability are maintained for such receipts. For purposes of this report, these records are included as a part of custodial funds with remittances to the General Fund from these officials recorded as revenue. Operating costs for these officials are included as a part of the County's General Fund. These units include:

Tax Commissioner	Probate Court	Clerk of Court
Sheriff	Superior Court	
Magistrate Court	Juvenile Court	

Related Organizations

The County's governing body is also responsible for appointing the members of the board of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. Principal bodies excluded due to the County's limited accountability are the following Bartow County authorities and boards:

Board of Family and Children Services
Cartersville-Bartow County Joint Development Authority
Cartersville-Bartow County Second Joint Development Authority
Development Authority of Bartow County
Community Service Board

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government’s enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

2. Summary of Significant Accounting Policies (continued)

C. Basis of Presentation – Government-wide Financial Statements, continued

As discussed earlier, the government has one discretely presented component unit. While it is not considered to be a major component unit, it is shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

American Rescue Plan Act Special Revenue Fund – accounts for the revenues and expenditures of the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund.

2014 SPLOST Capital Projects Fund – accounts for the proceeds of a 1 percent local option sales tax approved in 2011 for a period of time not to exceed six years for the purpose of financing long-term projects.

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

2020 SPLOST Capital Projects Fund – accounts for the proceeds of a 1 percent local option sales tax approved in 2019 for a period of time not to exceed six years for the purpose of financing long-term projects.

The County reports the following major proprietary funds:

Water and Sewer Enterprise Fund – accounts for the activities of the County's water and sewer systems. The system includes sewage treatment plants, sewage pumping stations and collection systems, and the water distribution system.

Solid Waste Enterprise Fund – accounts for the activities of the County's solid waste disposal services for the residences of Bartow County.

Additionally, the government reports the following fund types:

Governmental Fund Types

Special Revenue Funds – accounts for the proceeds of specific revenue sources that are legally or donor restricted to be expended for specified purposes.

Debt Service Funds – accounts for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

Capital Projects Funds – accounts for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by proprietary funds).

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

Fiduciary Fund Types

Custodial Funds – Custodial Funds are fiduciary in nature and do not present results of operations or have a measurement focus. Custodial funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that are held either for others.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

Property taxes, sales taxes, franchise taxes, licenses, and interest 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

F. Revenues and Expenditures/Expenses

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. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

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

2. Summary of Significant Accounting Policies (continued)

G. Budgetary Information

An operating budget is legally adopted each fiscal year for the General Fund and the Special Revenue and Debt Service Funds on a basis consistent with generally accepted accounting principles.

In accordance with the Georgia Code, the County has project length balanced budgets for all Capital Projects Funds.

All annual appropriations lapse at fiscal year-end. The level of control (the level on which expenditures may not exceed appropriations) for each legally adopted annual operating budget is the department level. During the year, supplemental appropriations are approved by the Commissioner to cover unforeseen expenditures and are funded out of contingency accounts, from favorable revenue and expenditure variances or unappropriated fund balances.

The annual budget cycle begins in the fall of the preceding year when budget requests are submitted to the administrative staff. The County Commissioner advertises and conducts public hearings on the proposed budget in compliance with state law and adopts a final budget as soon as practicable after January 1.

H. Cash and Investments

The county's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, and other short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the proprietary fund type statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

2. Summary of Significant Accounting Policies (continued)

H. Cash and Investments, continued

The statutes of the State of Georgia authorize the County to invest in U.S. Government obligations; obligations fully insured or guaranteed by the U. S. Government or by a government agency of the United States; obligations of any Corporation of the U. S. Government; State of Georgia obligations and other States; obligations of other counties, municipal corporations and political subdivisions of the State of Georgia; repurchase agreements when collateralized by U.S. Government or agency obligations; prime banker's acceptances; certificates of deposit or time deposit of any national state bank or savings and loan which have deposits insured by the FDIC or FSLIC; and pooled investment programs sponsored by the State of Georgia for the investment of local government funds.

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets
- Level 2: Observable inputs other than quoted market prices
- Level 3: Unobservable inputs

The County reports investments using net asset value (NAV) when NAV is calculated in a manner consistent with fair value measurement guidelines, fair value is not readily determinable, and it is not probable for the investment to be sold at an amount other than NAV.

I. Intergovernmental Receivables

Receivables from state, federal, and local governments are recorded as revenue for the period of the allocation or as earned based on expenditures made for which reimbursement is due.

2. Summary of Significant Accounting Policies (continued)

J. Inventories

Certain governmental fund-types had a de minimis amount of expendable supplies on hand at year end. Accordingly, none are shown on the balance sheets at year end. The County uses the purchase method of accounting for the purchase of materials and supplies or services. These items are charged directly to the expenditure account. Enterprise fund inventories are stated at cost on the basis of inventories first in, first out (FIFO) method of accounting. Enterprise fund inventories consist of expendable supplies (i.e. pipe, meters) held for consumption.

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the current year are recorded as prepaid items. The costs of governmental fund-type prepaid items are recorded as expenditures when consumed rather than when purchased.

L. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks, culverts and similar items), are reported in the applicable governmental or business type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 and an estimated useful life in excess of two years. Roads, bridges and culverts are defined by the County as projects with an individual cost of $100,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value. The County has included all of its infrastructure assets (roads, bridges and culverts) regardless of acquisition date using actual costs or estimated costs using the backtracking method.

2. Summary of Significant Accounting Policies (continued)

L. Capital Assets, continued

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed. The amount of interest capitalized is calculated by offsetting interest expense incurred (from the date of borrowing until completion of the project) with interest earned on investment proceeds over the same period.

Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets ranging as follows:

	Useful Life in Years
Land	N/A
Intangibles	N/A
Buildings and structure	25-50
Land improvements	10-20
Vehicles	5
Machinery and equipment	5-20
Infrastructure	20-50
Distribution system	30-50

The costs of normal maintenance and repairs that do not add value or materiality extend the life of the asset are charged to operations as incurred. Costs of major additions and improvements are capitalized.

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The County reports deferred outflows of resources for deferred charges on bond refunding and their defined benefit pension and other postemployment benefit plans. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

2. Summary of Significant Accounting Policies (continued)

M. Deferred Outflows/Inflows of Resources, continued

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The County also reports deferred inflows of resources for their defined benefit pension and other postemployment benefit plans.

N. Net Position Flow Assumption

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

O. Fund Balance Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

2. Summary of Significant Accounting Policies (continued)

P. Restricted Assets and Restricted Net Position

Restricted assets of the Water and Sewer Fund represent certain resources set aside for construction and the repayment of revenue bonds because they are maintained in a separate bank account and their use is limited.

Restricted net position is equal to the excess of the restricted assets funded from operations over the liabilities to be paid with restricted assets which are due in one year or less. Restricted assets exclude bond proceeds for calculation of restriction.

Q. Fund Balances – Governmental Funds

Bartow County implemented GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2012. In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable by the County are nonspendable in form. The County has not reported any amounts that are legally or contractually required to be maintained intact.

Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the Commissioner, the County's highest level of decision making authority, which include the language "committed for the purpose of". Commitments may be modified or rescinded only through adoption of a subsequent resolution, which shall refer to the original resolution by its number.

2. Summary of Significant Accounting Policies (continued)

Q. Fund Balances – Governmental Funds, continued

Assigned - consists of amounts that are intended to be used by the County for a specific purpose, but do not meet the definition of restricted or committed fund balance. Intent can only be expressed by the Commissioner or his designee. Assigned Fund Balance differs from Committed Fund Balance in that assignments do not require a resolution. Through resolution, the Commissioner has authorized the County Administrator or Chief Financial Officer to assign fund balances.

Unassigned – includes amounts that do not fall into one of the above four categories. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that should report this category of fund balance. It is the County's target to maintain an unassigned fund balance of not less than three months operating expenses.

R. Compensation for Future Absences

Annual leave is earned at the rate of ten days during the first five years of service, fifteen days per year after five years of service, and twenty days per year after fourteen years of service for the remainder of employment. There is no requirement that annual leave be taken. Upon termination, all employees are paid for all accumulated annual leave up to a maximum of two hundred hours. For the Government's government-wide financial statements and proprietary fund financial statements, an expense and a liability for compensated absences and the salary-related payments are recorded as leave is earned.

Sick leave is earned at the rate of four hours per month and is allowed to accumulate up to ninety days. Unused sick leave is forfeited upon termination of employment. It is not considered practical to determine the actual liability for sick leave. Therefore, accrued sick leave is not reported in the County's financial statements. It is not expected that any unrecorded sick pay benefits will exceed a normal year's accumulation.

2. Summary of Significant Accounting Policies (continued)

S. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as prepaid bond insurance, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Prepaid bond insurance is reported as deferred charges and amortized over the term of the debt. Issuance costs are recognized during the current period.

In the fund financial statements, governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of debt issued is reported as another financing source. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

T. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Restated Pension Plan for Bartow County employees (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

U. Capital Contributions

Federal, state and local government assistance in the form of grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment is recorded as an asset and as non-operating revenue.

2. Summary of Significant Accounting Policies (continued)

V. Use of Estimates in the Preparation of the Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. Deposit and Investment Risk

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned. The County has no formal policy, but follows the State of Georgia requirement that all deposits be federally insured or fully collateralized.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates may adversely affect an investment's fair value. The County has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State statues authorize the government to invest in obligations of the United States Treasury (100%) and of its agencies and instrumentalities (80%); bonds or certificates of indebtedness of this state and of its agencies and instrumentalities (25%); certificates of deposits of banks insured by FDIC (75%); prime bankers' acceptances (10%); the State of Georgia Local Government Investment Pool (100%); repurchase agreements (25%); bonds, debentures, notes or other evidence of indebtedness of any solvent corporation subject to certain conditions (0%).

Concentration of Credit Risk

Bartow County places no limit on the amount it may invest in any one issuer.

Foreign currency risk

The County has no investments denominated in a foreign currency.

3. Deposit and Investment Risk (continued)

The County participates in the State of Georgia Local Government Investment Pool (Georgia Fund 1). Assets in this pool are invested in the Georgia Fund 1, created by OCGA 36-83-8, which is a stable net asset investment pool that follows Standard and Poor's criteria for AAAf rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share. Georgia Fund 1 is managed by the Georgia Office of the State Treasurer. The investment policies of Georgia Fund 1 are established by the Georgia State Depository Board.

The Georgia Fund 1 is rated AAAf by Standard & Poor's. The weighted average maturity at the end of the current year was 46 days. At the end of the current year, the County's balance in Georgia Fund 1 was $36,037,127.

At the end of the current year, the County had investments with recurring fair value measurements using level one inputs with the following maturities and credit ratings:

Investment Type	Fair Value	Average Maturity (in months)	Credit Rating (1)
Repurchase agreements	$ 1,531,587	77	A to A2

(1) - Standard and Poor's and Moodys

4. Accounts Receivable

Net accounts receivable at the end of the current year consist of the following:

Primary Government:		
Major Funds		
General Fund		$ 522,969
Water and Sewer Fund	$ 3,396,591	
Less: Allowance for Uncollectible Accounts	(817,828)	2,578,763
Solid Waste Fund	713,974	
Less: Allowance for Uncollectible Accounts	(48,882)	665,092
Nonmajor Funds		
Emergency Telephone Fund		178,043
Total primary government		$ 3,944,867
Bartow County Health Department Component Unit		$ 764

5. Intergovernmental Receivables

Intergovernmental receivables at the end of the current year consist of the following:

Primary Government:	
Major Funds	
General Fund	$ 1,620,641
2014 SPLOST Fund	142,208
Nonmajor Funds	
Drug Abuse Education Fund	435
Crime Victim Assistance Fund	4,322
County Jail Fund	8,909
Radio System M&O Fund	60,904
2003 SPLOST Fund	213,054
Total primary government	$ 2,050,473
Bartow County Health Department Component Unit	$ 463,145

6. Notes Receivable

In December 2020, Bartow County entered into a transfer and lease-back transaction with a local non-profit organization for the purchase of property. The agreement calls for the organization to pay $2,000 per month for ten years with the remaining principal balance to be paid in full at the end of the ten year period. The agreement does not require interest to be paid. At the end of the current year, the balance of the note receivable was $279,169.

7. Property Taxes

Property tax rates are set by the County Commissioner each year and are limited by statutory or constitutional provision. Property values are assessed as of January 1st each year. Property taxes for digest year 2021, based upon the assessments as of January 1, 2021, were levied on August 18, 2021, billed on September 15, 2021, and due on November 15, 2021. Tax liens may be issued 60 days after the due date.

Taxes receivable at the end of the current year consist of property taxes for seven years as follows:

Year of Levy	
2021	$ 1,671,013
2020	159,823
2019	11,883
2018	5,902
2017	3,814
2016	195
	1,852,630
Less allowance for uncollectible	(54,268)
Total	$ 1,798,362

$5,142,990 of sales taxes, $168,862 of excise taxes, $163,167 of franchise taxes, $41,292 in alcoholic beverage taxes, and $168,816 of hotel/motel tax are also included in taxes receivable.

8. Interfund Receivables and Payables

A summary of interfund receivables and payables at the end of the current year is as follows:

Receivable Fund	Payable Fund	Amount
General	Water & Sewer	$ 501,174
	Nonmajor Governmental	68,805
Nonmajor Governmental	Water & Sewer	9,333
	Nonmajor Governmental	275,211
		$ 854,523

The balances reported as Due to/Due from represent loans between the borrower funds and the General Fund. These balances resulted from the time lag between the dates that transactions are recorded in the accounting system and payments between the funds are made. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

9. Interfund Transfers

A summary of interfund transfers for the current year is as follows:

Transfer Out Fund	Transfer In Fund	Amount
General	Nonmajor Governmental	$ 799,176
American Rescue Plan Act	Water and Sewer	1,396,362
2014 SPLOST	Solid Waste	98,438
2020 SPLOST	Water and Sewer	1,955,407
Nonmajor Governmental	General	962,000
	Nonmajor Governmental	6,745
		$ 5,218,128

Interfund transfers are used to 1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, and 2) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers are eliminated in the government-wide financial statements if the interfund transfer is within the governmental fund group or business-type fund group.

10. Capital Assets

Capital asset activity for the primary government for the current year was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Nondepreciable assets				
Land	$ 37,668,547	$ 151,195	$ (856,545)	$ 36,963,197
Construction in progress	18,501,579	7,068,121	(4,824,482)	20,745,218
Total nondepreciable assets	56,170,126	7,219,316	(5,681,027)	57,708,415
Depreciable assets				
Buildings	99,248,995	555,386	0	99,804,381
Land improvements	4,694,236	0	0	4,694,236
Vehicles and equipment	59,199,825	5,671,958	(1,630,237)	63,241,546
Infrastructure	380,891,093	1,679,669	(705,982)	381,864,780
Total depreciable assets	544,034,149	7,907,013	(2,336,219)	549,604,943
Less accumulated depreciation				
Buildings	(27,526,760)	(1,807,450)	0	(29,334,210)
Land improvements	(814,138)	(188,768)	0	(1,002,906)
Vehicles and equipment	(30,249,369)	(4,784,852)	1,618,026	(33,416,195)
Infrastructure	(273,898,935)	(8,815,672)	111,781	(282,602,826)
Total accumulated depreciation	(332,489,202)	(15,596,742)	1,729,807	(346,356,137)
Total depreciable assets, net	211,544,947	(7,689,729)	(606,412)	203,248,806
Governmental activities capital assets, net	$ 267,715,073	$ (470,413)	$ (6,287,439)	$ 260,957,221
Business-type activities				
Nondepreciable assets				
Land	$ 7,452,526	$ 53,195	$ 0	$ 7,505,721
Construction in progress	8,644,500	7,840,337	(6,232,466)	10,252,371
Total nondepreciable assets	16,097,026	7,893,532	(6,232,466)	17,758,092
Depreciable assets				
Buildings	3,501,504	0	0	3,501,504
Land improvements	21,153,613	0	0	21,153,613
Distribution system	140,478,812	6,454,514	0	146,933,326
Vehicles and equipment	11,802,044	867,985	(651,882)	12,018,147
Total depreciable assets	176,935,973	7,322,499	(651,882)	183,606,590
Less accumulated depreciation				
Buildings and improvements	(1,396,253)	(81,122)	0	(1,477,375)
Land improvements	(13,674,014)	(211,746)	0	(13,885,760)
Distribution system	(50,739,998)	(3,262,660)	0	(54,002,658)
Vehicles and equipment	(6,637,364)	(893,267)	641,217	(6,889,414)
Total accumulated depreciation	(72,447,629)	(4,448,795)	641,217	(76,255,207)
Total depreciable assets, net	104,488,344	2,873,704	(10,665)	107,351,383
Business-type activities capital assets, net	$ 120,585,370	$ 10,767,236	$ (6,243,131)	$ 125,109,475

10. Capital Assets (continued)

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of $4,812,439 and projects abandoned in the amount of $12,043. Decreases in construction in progress for the business-type activities consist of projects placed in service in the amount of $6,232,326 and projects abandoned in the amount of $140.

Activity for the discretely presented component unit is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Health Department				
Depreciable assets				
Machinery and equipment	$ 43,533	$ 0	$ 0	$ 43,533
Less accumulated depreciation				
Machinery and equipment	(36,410)	(3,437)	0	(39,847)
Total depreciable assets, net	$ 7,123	$ (3,437)	$ 0	$ 3,686

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 521,797
Judicial	42,041
Public Safety	4,590,826
Public Works	9,322,504
Health and Welfare	162,353
Culture and Recreation	739,848
Housing and Development	12,077
Total depreciation expense for governmental activities	$ 15,391,446
Business-type activities	
Water and Sewer	$ 3,556,807
Solid Waste	891,988
Total depreciation expense for business-type activities	$ 4,448,795
Health Department Component Unit	$ 3,437

	Governmental Activities	Business-type Activities
Current year depreciation expense	$ 15,391,446	$ 4,448,795
Prior accumulated depreciation on assets transferred between governmental, business-type activities, and component units	205,296	0
Additions to accumulated depreciation	$ 15,596,742	$ 4,448,795

11. Capital Lease Agreements

The County has entered into lease agreements to finance the acquisition of certain equipment. The terms of the agreements meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Two of the three leases were paid in full during the current year. The remaining lease bears interest at 0.00% and requires annual payments through 2024. The principal balance of the lease at the end of the current year is $154,872 for governmental activities. At the end of the current year, the County did not have any capital assets under capital leases. The assets purchased with the remaining lease did not meet the County's capitalization criteria.

The following is a schedule of the future minimum lease payments together with the present value of the net minimum lease payments at the end of the current year:

Year Ending December 31,	Governmental Activities
2022	$ 51,624
2023	51,624
2024	51,624
	154,872
Less amounts representing interest	0
Present value of minimum lease payments	$ 154,872

12. Long-Term Debt

Governmental Activities

Certificate of Participation

The County has entered into an interest rate swap agreement for $1,855,000 of its fixed rate 1998 A Grantor Trust Certificate of Participation for the outstanding period of the COPS. Based on the swap agreement, the County pays a synthetic variable rate to the counter party to the swap. In return, the counter party owes the County interest based on a fixed rate that matches the rate required by the COPS. Only the net difference in interest payments is actually exchanged with the counter party. The $1,855,000 in COPS principal is not exchanged; it is the initial notional amount upon which the interest payments are calculated.

12. Long-Term Debt (continued)

Governmental Activities, continued

Certificate of Participation, continued

The interest rate swap agreement does not affect the obligation of the County under the indenture to pay the principal of, and fixed interest on, the 1998 COPS. However, during the term of the swap agreement, the County effectively pays a variable rate on the debt. The debt service requirements to maturity for these lease obligations (presented in this note) are based on the variable rate in effect at year-end. The county will be exposed to fixed rates if the counter party to the swap defaults or if the swap agreement is terminated. A termination or default of the swap agreement may also result in the County making or receiving a termination or default payment, generally equal to the fair value of the swap agreement at the time of termination. This agreement matures on June 1, 2028, at the same time as the certificates of participation. The fixed rate on the certificates is 4.75%. The variable (floating) rate of interest is based on the Securities Industry and Financial Markets Associations (SIFMA) Municipal Swap Index (plus a 31 basis points spread). The rate at the end of the current year is 4.34%.

Swap Payments and Associated Debt

Using interest rates as of the end of the current year, principal and interest requirements of the debt and net swap payments for the term of the swap and the debt are as follows. As rates vary, net swap payments will vary.

Year Ending December 31,	Fixed Rate COPS Principal	Fixed Rate COPS Interest	Interest Rate Swaps, Net	Total
2022	$0	$ 88,112	$ (80,507)	$ 7,605
2023	0	88,112	(80,507)	7,605
2024	0	88,112	(80,507)	7,605
2025	0	88,112	(80,507)	7,605
2026	0	88,112	(80,507)	7,605
2027-2028	1,855,000	124,827	(114,050)	1,865,777
Totals	$1,855,000	$ 565,387	$ (516,585)	$ 1,903,802

12. Long-Term Debt (continued)

Business-Type Activities

Revenue Bonds

Revenue bonds have been issued for business-type activities and are comprised of the following individual issues at the end of the current year:

Water and Sewerage Revenue Refunding and Improvement Bonds, Series 2012: On June 7, 2012, the County issued Water and Sewerage Bonds in the amount of $11,110,000, due in annual installments of $135,000 to $1,210,000 through 2031, with an interest rate of 2.00% to 5.00%. The total proceeds of the issue were $12,073,076, $11,110,000 plus a premium of $963,076. Total debt issue costs in the amount of $262,130 were incurred to issue the bonds. On June 7, 2012, a total of $4,804,359 was used for advance payment of 3 GEFA notes payable, the remaining $7,185,391 was deposited into the 2012 Project Fund Account to be used for future expansion of the water and sewerage system in accordance with the bond resolution and to pay debt issue costs. The bonds are secured by all income and revenue derived by the County from the ownership and operation of the water system. Upon the happening and continuance of any event of default, the owners of a majority in aggregate principal outstanding, may declare the principal balance and any accrued interest to be immediately due and payable. At the end of the current year, the bonds had an outstanding balance of $2,530,000.

The annual requirements to amortize revenue bonds payable at the end of the current year are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 260,000	$ 83,105	$ 343,105
2023	265,000	75,305	340,305
2024	275,000	68,945	343,945
2025	285,000	58,695	343,695
2026	295,000	50,145	345,145
2027-2031	1,150,000	93,470	1,243,470
Totals	$ 2,530,000	$ 429,665	$ 2,959,665

12. Long-Term Debt (continued)

Business-Type Activities, continued

Notes from Direct Borrowings

The County entered into borrowings with the Georgia Environmental Finance Authority for expansion of the County's water and sewer system. The notes are secured by all income and revenue derived by the County from the ownership and operation of the water system. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. These notes, including original balances, are as follows at the end of the current year:

Interest Rate	Term	Due Date	Original Balance
0.52%	10 Years	2027	$ 2,834,535
1.31%	10 Years	2028	347,031
1.89%	20 Years	2039	4,600,000
1.89%	20 Years	2039	4,460,024
			$ 12,241,590

The annual requirements to amortize notes from direct borrowings at the end of the current year are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 707,236	$ 165,109	$ 872,345
2023	716,610	155,735	872,345
2024	726,138	146,207	872,345
2025	735,826	136,519	872,345
2026	745,674	126,671	872,345
2027-2031	2,678,999	674,176	3,353,175
2032-2036	2,452,429	269,331	2,721,760
2037-2040	1,584,119	46,834	1,630,953
Totals	$ 10,347,031	$ 1,720,582	$ 12,067,613

13. Long-Term Liabilities

Changes in Long - Term Liabilities

The following is a summary of changes in long-term liabilities of the County for the current year:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental activities					
Certificate of participation	$ 1,855,000	$ 0	$ 0	$ 1,855,000	$ 0
Original issue discount	(14,793)	0	(4,934)	(9,859)	0
Total certificate of participation	1,840,207	0	(4,934)	1,845,141	0
Capital leases payable	402,256	0	247,384	154,872	51,624
Guarantee obligation	37,185,448	790,796	2,909,728	35,066,516	2,939,167
Compensated absences	1,395,534	1,414,660	1,395,534	1,414,660	1,414,660
Total governmental activities	$ 40,823,445	$ 2,205,456	$ 4,547,712	$ 38,481,189	$ 4,405,451
Business-type activities					
Bonds payable	$ 4,130,000	$ 0	$ 1,600,000	$ 2,530,000	$ 260,000
Original issue premium	542,617	0	49,329	493,288	0
Total bonds payable	4,672,617	0	1,649,329	3,023,288	260,000
Notes from direct borrowings	11,045,047	0	698,016	10,347,031	707,236
Landfill closure and post-closure care costs	8,620,660	393,365	78,960	8,935,065	78,960
Compensated absences	146,219	148,498	146,219	148,498	148,498
Total business-type activities	$ 24,484,543	$ 541,863	$ 2,572,524	$ 22,453,882	$ 1,194,694

Bond discounts/premiums are amortized over the life of the related debt using the straight-line method. In prior years, long-term liabilities, such as compensated absences and guarantee obligation of the governmental activities were liquidated in the General Fund.

The total interest incurred and charged to expense for the current year was $14,663 and $306,005 for governmental activities and business-type activities, respectively.

See Note 24 for additional details on the guarantee obligation.

13. Long-Term Liabilities (continued)

Changes in Long - Term Liabilities, continued

Long-term liability activity for the discretely presented component unit for the respective fiscal year was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Bartow County Health Department					
Compensated absences	$ 67,126	$ 27,106	$ 25,464	$ 68,768	$ 6,877

14. Landfill Closure and Post-Closure Care Costs

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for a period from five to thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfill capacity used during the year. The recorded liability for landfill closure and post-closure care costs at the end of the current year totaled $8,935,065. This amount is based on the total estimated cost and management's estimate of the percentage of landfill capacity used at the end of the current year, which is 50.02% of the Subtitle "D" landfill, 100% for the old landfill and 100% of the C & D landfill. It is estimated that an additional $13,803,218 will be recognized as closure and post-closure care expenses through the date the landfills are expected to be filled to capacity (2070) for the Subtitle "D" landfill. The estimated total current cost of the landfill closure and post-closure care (approximately $22,863,890) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of the date of closure. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

15. Restricted and Assigned Fund Balances

The following is a summary of restricted and assigned fund balances of the governmental funds at the end of the current year:

	General	American Rescue Plan Act	2014 SPLOST	2020 SPLOST	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:						
Judicial						
Drug abuse treatment and education programs	$ 0	$ 0	$ 0	$ 0	$ 316,884	$ 316,884
Crime victims assistance	0	0	0	0	9,388	9,388
Treatment programs for juvenile offenders	0	0	0	0	90,712	90,712
Law library operations	0	0	0	0	57,381	57,381
District Attorney operations	0	0	0	0	42,510	42,510
Clerk of Court technology	0	0	0	0	259,451	259,451
Public Safety						
Construction, operation, and staffing of detention facilities	0	0	0	0	19,911	19,911
Law enforcement facilities, equipment, and operations	0	0	0	0	227,648	227,648
Sheriff facilities and equipment	0	0	0	0	211,258	211,258
Public Works						
Highways and streets maintenance and construction	156,000	0	0	0	0	156,000
Grant specifications	0	5,497	0	0	0	5,497
Capital projects	0	0	3,303,182	27,354,515	402,871	31,060,568
Debt service	0	0	0	0	1,846,747	1,846,747
	$ 156,000	$ 5,497	$ 3,303,182	$ 27,354,515	$ 3,484,761	$ 34,303,955
Assigned for:						
Public Safety						
Emergency 911 system operations	$ 0	$ 0	$ 0	$ 0	$ 1,228,073	$ 1,228,073
Radio system maintenance and operations	0	0	0	0	761	761
Housing and Development						
Tourism	0	0	0	0	197,935	197,935
Debt service	925,000	0	0	0	600,237	1,525,237
	$ 925,000	$ 0	$ 0	$ 0	$ 2,027,006	$ 2,952,006

16. Net Investment in Capital Assets

The net investment in capital assets reported on the government-wide statement of net position is calculated as follows at the end of the current year:

	Governmental Activities	Business-Type Activities
Cost of capital assets	$ 607,313,358	$ 201,364,682
Accumulated depreciation	(346,356,137)	(76,255,207)
Book value	260,957,221	125,109,475
Capital-related accounts payable	(2,479,228)	(1,231,220)
Retainages payable	(204,690)	(450,624)
Capital leases payable	(154,872)	0
Notes payable	0	(10,347,031)
Bonds payable	0	(3,023,288)
Certificates of participation	(1,845,141)	0
Net investment in capital assets	$ 256,273,290	$ 110,057,312

17. Retirement Plans

Defined Benefit Pension Plan

Plan Description. The County contributes to the Association of the County Commissioners of Georgia Restated Pension Plan for Bartow County Employees (The Plan), a defined benefit pension plan, an agent multiple-employer public employee retirement system. The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained by writing to Government Employees Benefits Corporation of Georgia, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339. The Plan provides retirement, disability and death benefits to plan participants and beneficiaries. The Plan, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan administered by the Government Employee's Benefit Corporation (GEBCorp). The ACCG, in its role as Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 17.01 of the ACCG Plan document. The County has the authority by resolution to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in section 17.02 of the ACCG Plan document.

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

All full-time County employees meeting the provisions as set out in the adoption agreement are eligible to participate in the Plan after completing three years of service. Benefits vested at 100% after five years of service. Participants become eligible to retire at the earlier of: a) age 65 or b) the anniversary date of the required years of service under which the Plan specifies.

Current membership is as follows:

Retirees, beneficiaries, and disablees currently receiving benefits	412
Terminated plan participants entitled to but not yet receiving benefits	289
Active employees participating in the plan	518
Total number of participants	1,219

Benefits Provided. Upon eligibility to retire, participants hired before March 6, 2014 are entitled to an annual benefit in the amount of 2.0% of average annual compensation multiplied by years of service and participants hired on or after March 6, 2014 are entitled to an annual benefit in the amount of 1.0% of average annual compensation multiplied by years of service. Compensation is averaged over a five year period prior to retirement or termination. The Plan also provides benefits in the event of death before retirement and early retirement subject to certain early retirement reduction factors.

Contributions. County employees are not required to contribute to the Plan. The County contributes the entire cost of the Plan, using the actuarial basis described in the annual valuation report. The County's actuarially determined contribution rate for the current year was $9,098,257, or 36.80% of covered payroll. The County Commissioner provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy. The administrative expenses set by contract between the ACCG and GEBCorp are in addition to the state-required annual funding requirement.

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

The Georgia Constitution enables the governing authority of the County, the County Commissioner, to establish, and amend from time-to-time contribution rates for the County and its Plan participants.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At the end of the current year, the County reported a net pension liability of $49,089,481. The net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020. For governmental activities, the net pension liability is liquidated by the General Fund. For the current year, the County recognized pension expense of $13,827,293.

The components of the net pension liability are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2019	$ 138,600,819	$ 84,906,454	$ 53,694,365
Changes for the year:			
Service cost	1,632,390	0	1,632,390
Interest	9,463,311	0	9,463,311
Liability experience (gain) / loss	3,738,264	0	3,738,264
Assumption change	276,155	0	276,155
Plan change	10,851	0	10,851
Employer contributions	0	9,273,300	(9,273,300)
Net investment income	0	11,058,801	(11,058,801)
Benefit payments	(6,821,319)	(6,821,319)	0
Administrative expense	0	(123,450)	123,450
Other changes	0	(482,796)	482,796
Net changes	8,299,652	12,904,536	(4,604,884)
Balances at December 31, 2020	$ 146,900,471	$ 97,810,990	$ 49,089,481

Plan fiduciary net position as a percentage of the total pension liability	66.58%
Covered payroll	$ 25,791,278
Net pension liability as a percentage of covered payroll	190.33%

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

At the end of the current year, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
County contributions subsequent to the measurement date	$ 9,098,257	$ 0
Changes in participant fund allocation	390,782	(390,782)
Net difference between projected and actual earnings on pension plan investments	0	(7,101,852)
Differences between expected and actual experience	9,413,794	0
Changes of assumptions	5,273,177	0
Totals	$ 24,176,010	$ (7,492,634)

The $9,098,257 of deferred outflows of resources resulting from the County's contributions subsequent to measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending December 31	
2022	$ 6,242,101
2023	3,651,172
2024	(1,318,635)
2025	(989,519)
Totals	$ 7,585,119

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

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

Inflation	3.00%
Future salary increases	4.50% per year with an age based scale
Cost of living adjustments	N/A
Net investment rate of return	7.00%

Healthy mortality rates were based on the Pub-2010 Amount Weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees Table with Scale AA to 2020. Disabled rates were derived from the 1985 CIDA Table Class I.

The pension plan's target asset allocation as of December 31, 2020 is summarized in the following table:

	Target Allocation	Range
Fixed Income	30%	25%-35%
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%

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Discount Rate. The discount rate used to measure the total pension liability was 7.00 percent. The discount rate is determined using the estimated 65th percentile return based on UBS Capital Market Assumptions (6.10%) and five year performance in excess of benchmarks (0.90%). The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	Discount Rate	Net Pension Liability
1% decrease	6.00%	$ 68,292,288
Current discount rate	7.00%	49,089,481
1% increase	8.00%	33,144,606

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia GEBCorp financial report.

17. Retirement Plans (continued)

Defined Contribution Plan

The County approved the adoption of the *ACCG 401(a) Defined Contribution Plan for Bartow County Employees,* effective October 1, 2014. Only full-time employees are eligible for participation in the plan. Eligible employees may enter the plan on the first day of the first pay period beginning on or after the date the participant first meets the eligibility requirements. The plan can be amended by the County Commissioner. The County will match 100% of the first four percent of compensation on amounts participants contributed to the 457(b) Deferred Compensation Plan. The maximum matching contribution shall be no more than four percent of compensation. Employee contributions vest when made and employer contributions made vest as follows:

Years of Service	% Vested
< 5	0%
5 or more	100%

Normal retirement age is 65. The plan does not provide for early retirement. During the current year, plan members made contributions of $751,175 and the County made contributions of $535,025.

The County has no fiduciary relationship with the plan, and plan assets are not available to the County or its general creditors. The Plan assets are held in trust by the administrator for the exclusive benefit of the participants of the Plan. The County Commissioner provides for the funding policy though a County ordinance and maintains the authority to change the policy. Separate financial statements are not issued for the Plan.

17. Retirement Plans (continued)

Deferred Compensation Plan

The County offers its employees an optional deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all County employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the participant or other beneficiary) solely the property and rights of a Trust created by the County for the benefit of the participants. The County has adopted the provisions of GASB Statement No. 32 which required the removal of plan assets and liabilities from the financial statements of the County.

Other County Plans

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports. These plans are immaterial to the financial statements.

Bartow County Health Department Retirement Plan

Eligible employees of the Bartow County Health Department participate in the Georgia State Employees' Retirement System (ERS), a statewide multiple-employer public employee retirement system. During the fiscal year ended June 30, 2021, the Department contributed $193,025. As of June 30, 2021, the Department reported a liability in the amount of $1,525,688 for its proportionate share (0.036197%) of the net pension liability. The Department recognized pension expense of $321,921 for the fiscal year ended June 30, 2021. Further information regarding the plan can be obtained from Department's annual audit report by contacting Bartow County Health Department, 100 Zena Drive, Cartersville, Georgia 30121.

18. Post-Employment Benefits Other Than Pensions

County Plan

Plan Description. Bartow County administers a single-employer defined benefit health care plan, the "*The Bartow County Other Postemployment Benefits Plan."* The OPEB financial statements are included in this report. No stand-alone financial report is issued.

At January 1, 2020, the date of the most recent actuarial valuation, membership consisted of the following:

Inactive members or beneficiaries currently receiving benefits	304
Inactive members entitled to but not yet receiving benefits	0
Active employees	342
Total membership	646

Benefits Provided. Coverage under the plan includes medical, prescription drug and dental benefits for retirees and dependents. Employees hired prior to March 1, 2003 are eligible to retire and continue medical coverage after 20 years of service regardless of age. Employees hired after March 1, 2003 may retire and continue their medical coverage upon completing the earlier of age 55 with 20 years of service, or age 50 with 25 years of service. Employees hired on or after June 1, 2009 may retire and continue their medical coverage upon reaching age 55 with 30 years of service. Employees hired or rehired after March 5, 2014 are not eligible for participation in the plan. Retiree and spousal coverage is provided for the lifetime of the participant. Upon the death of an eligible retiree with a covered dependent, the surviving dependent may extend coverage. Retiree life insurance is provided with a face amount of $10,000, with that amount reducing to $6,500 after the retiree turns age 65.

Contributions. The County has not elected to advance fund the OPEB Plan, but rather maintains the OPEB Plan on a "pay-as-you-go" basis, in that claims are paid as they arise, rather than establishing an irrevocable trust to accumulate restricted funds. The County Commissioner authorizes participation in the OPEB and sets the contribution rates and benefits, and maintains the authority to change the policy.

The cost of coverage is paid in part by the employer and in part by the retiree. For the measurement period ended December 31, 2020, plan members receiving benefits contributed $576,539 through their required contributions.

18. Post-Employment Benefits Other Than Pensions (continued)

County Plan, continued

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB. At the end of the current year, the County reported a net OPEB liability of $118,205,423. The net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined and measured from actuarial valuations using data as of January 1, 2020. During the current year, the County recognized OPEB expense of $4,174,083.

The components of the net OPEB liability are as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at December 31, 2019	$ 134,588,804	$ 0	$ 134,588,804
Changes for the year:			
Service cost	1,517,792	0	1,517,792
Interest	3,678,924	0	3,678,924
Differences between expected and actual experience	(2,778,567)	0	(2,778,567)
Contributions-employer	0	3,703,657	(3,703,657)
Changes of assumptions or other inputs	(15,097,873)	0	(15,097,873)
Benefit payments	(3,703,657)	(3,703,657)	0
Net changes	(16,383,381)	0	(16,383,381)
Balances at December 31, 2020	$ 118,205,423	$ 0	$ 118,205,423

Plan fiduciary net position as a percentage of the total OPEB liability	0.00%
Covered-employee payroll	$ 13,939,155
Plan net OPEB liability as a percentage of covered employee payroll	848.01%

18. Post-Employment Benefits Other Than Pensions (continued)

County Plan, continued

At the end of the current year, the County reported deferred outflows of resources and deferred inflows of resources related to the OPEB Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 0	$ (8,781,048)
Changes of assumptions	19,315,704	(17,835,304)
Contributions subsequent to the measurement date	3,740,247	0
Changes in participant fund allocation	696,958	(696,958)
Totals	$ 23,752,909	$ (27,313,310)

The $3,740,247 of deferred outflows of resources resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the subsequent year. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending December 31	
2022	$ (1,022,633)
2023	(1,145,363)
2024	(1,683,931)
2025	(2,961,809)
2026	(486,912)
Totals	$ (7,300,648)

18. Post-Employment Benefits Other Than Pensions (continued)

County Plan, continued

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

Inflation	3.50%
Projected salary increases	4.50% per year, with adjustments by age
Actuarial cost method	Entry age normal
Discount rate	2.12%, 2.74% at prior measurement date
Healthcare cost trend rates	Pre-Medicare: 7.00% trended down to 4.50% over 10 years Medicare: 4.50% Prescription Drug: 8.00% trended down to 4.50% over 14 years Dental: 3.00%
Mortality rates	Mortality rates were based on the Pub-2010 GE (50%) & PS (50%) Amount-Weighted gender distinct and projected generationally with Scale AA to 2020.
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	Remaining amortization period varies for the bases, with a net effective amortization period of 15 years.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the January 1, 2020 actuarial valuation were based on the pension valuation prepared by GEBCorp as of January 1, 2020.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, etc.) used in the January 1, 2020 actuarial valuation were based on a review of recent plan experience performed concurrently with the January 1, 2020 valuation.

18. Post-Employment Benefits Other Than Pensions (continued)

County Plan, continued

Development of Long-Term Rate. Since the County funds this plan on a pay-as-you-go basis, GASB requires the discount rate be based on a yield or index rate for 20-year, tax-exempt municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The Municipal Bond Index Rate selected by the County for this purpose is the Bond Buyer General Obligation 20-year Municipal Bond Index published at the last Thursday of December by The Bond Buyer (www.bondbuyer.com). The Municipal Bond Index Rate as of the measurement date was 2.12%.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower (1.12%) or one percentage-point higher (3.12%) than the current rate. Also, shown is the net OPEB liability as if it were calculated using healthcare cost trend rates that were one percentage point lower or one percentage point higher than the current healthcare trend rates:

Discount Rate		Net OPEB Liability
1% decrease	1.12%	$ 138,149,468
Current discount rate	2.12%	118,205,423
1% increase	3.12%	102,392,033

Healthcare Cost Trend Rates	Net OPEB Liability
1% decrease	$ 101,386,891
Current trend rate	118,205,423
1% increase	139,515,319

OPEB Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued GASB Statement No. 75 Report for The Bartow County Other Postemployment Benefits Plan.

18. Post-Employment Benefits Other Than Pensions (continued)

Bartow County Health Department OPEB Plans

Eligible employees of the Bartow County Health Department are provided OPEB through the State of Georgia OPEB Fund, a cost-sharing multiple-employer defined benefit post-employment healthcare plan and life insurance through the SEAD-OPEB Fund, a cost-sharing multiple-employer defined benefit post-employment benefit plan. During the fiscal year ended June 30, 2021, the Health Department contributed $46,972. As of June 30, 2021, the Health Department reported a net liability in the amount of $311,554 for its proportionate share (0.033894% for the State of Georgia OPEB Fund and 0.024607% for the SEAD-OPEB Fund) of the net OPEB liability. The Health Department recognized OPEB expense of ($143,969) for the fiscal year ended June 30, 2021. Further information regarding the plans can be obtained from Department's annual audit report by contacting Bartow County Health Department, 100 Zena Drive, Cartersville, Georgia 30121.

19. Tax Abatements

Bartow County is subject to tax incentives granted by various authorities in the County. These incentives are negotiated on an individual basis as a reduction of property taxes based on the percentage negotiated and have the stated purpose of increasing business activity and employment in the County by allowing localities to abate property taxes for a variety of economic development purposes, including business relocation, retention, and expansion. The incentives may be granted to any business located within or promising to relocate to a local government's geographic area and require the business to invest $5,000,000 or more. Each of the incentive agreements contains a recapture provision that requires repayment of a portion of the abatement for that year if the business fails to meet its jobs and/or investment goals. Other than one agreement that included an agreement to perform some grading and dirt removal, the County has not made any commitments as part of the agreements other than to reduce taxes.

19. Tax Abatements (continued)

For the current year, Bartow County property taxes were abated totaling $4,829,530 under this program through authorities as follows: $3,382,625 through the Bartow-Cartersville Joint Development Authority, $362,734 through the Bartow-Cartersville Second Joint Development Authority, $1,067,893 through the Development Authority of Bartow County, and $16,278 through the Development Authority of Cartersville. Individual tax abatement agreements that each exceeded ten percent of the total amount abated are as follows:

- 90% property tax abatement for a local manufacturer expanding its manufacturing facility located in Bartow County. The abatement amounted to $941,159.
- 60% property tax abatement for a local manufacturer investing in personal property for its manufacturing facility located in Bartow County. The abatement amounted to $590,551.
- 50% property tax abatement for a local manufacturer investing in personal property for its manufacturing facility located in Bartow County. The abatement amounted to $600,531.

20. Hotel/Motel Lodging Tax

The County has levied an 8% lodging tax in accordance with OCGA 48-13-51. A summary of the transactions for the current year follows:

Lodging tax receipts	$ 1,891,106	
Disbursements for trade and tourism	$ 827,609	44% of tax receipts
Disbursements for tourism product development	$ 351,703	19% of tax receipts
Transfers to the General Fund	$ 650,000	34% of tax receipts

21. Joint Ventures

Pursuant to an interlocal agreement authorized by state statutes, Bartow County joined with the City of Cartersville to establish and operate an airport operation for the mutual advantage of the governments. One member of the authority for the joint venture is appointed by each government. These two members then select the third member. The operating and capital budgets are funded by equal contributions from each government for those required amounts in excess of operating revenues and grants. The government's share of assets, liabilities and fund equity is 50%. Summary financial information as of, and for the current year, is not presently available.

Bartow County assists with the operations of the Bartow County Library System through annual funding requests. In evaluating how to define the government unit for financial reporting purposes, Library System management has considered the criteria set forth in GASB Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, "Defining the Financial Reporting Entity". Based upon the application of the above criteria, the Bartow County Library System is determined to be a joint venture. The Library Board consists of seven members, three members appointed by the Bartow County Commissioner, two members appointed by the Cartersville City Council, and one member each appointed by Adairsville and Euharlee City Councils. The Board is without authority to determine the amount of its funding, except by submission of budget requests to local governmental units from which that library receives support and to the State of Georgia for state and federal funding. Membership in the library and participation in library services is at the discretion of each participating governmental agency. The Board has the power to designate management, the power to retain unassigned fund balances of local funds for continued operations and is the lowest level of oversight responsibility for the Library's operations. The Library is not included in any other governmental "reporting entity" as defined by GASB Codification of Governmental Accounting and Financial Reporting Standards. A copy of the Bartow County Library System financial statements can be obtained from Bartow County Library System, 429 West Main Street, Cartersville, Georgia 30120.

21. Joint Ventures (continued)

Under Georgia law, the County, in conjunction with other cities and counties in the Northwest Georgia area, is a member of the Northwest Georgia Regional Commission (NWGRC) and is required to pay annual dues thereto. During the current year, the County paid $85,978 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official in each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. A copy of the NWGRC financial statements can be obtained from Northwest Georgia Regional Commission, 1 Jackson Hill Drive, P.O. Box 1798, Rome, Georgia 30162.

The Bartow-Cartersville Joint Development Authority (JDA) is a public corporation created and existing under the laws of the State of Georgia, particularly the Development Authorities Law, and was activated by a resolution adopted by the Commissioner of the County on June 16, 2004 and a resolution adopted by the City Council of the City on June 17, 2004. The Authority has no taxing power and has no legal right to receive appropriations or other payments from the County, the City, or any other governmental body, except for the payments the County and the City have contracted to make under the contracts. The affairs of the Authority are conducted by a Board of Directors consisting of six members. The Commissioner of the County appoints three members and the City Council of the City appoints the other three members, each for staggered terms of office of four years. The Development Authorities Law requires all members of the Board of Directors of the Authority to be taxpayers residing in Bartow County. The Authority issues taxable bonds to help businesses and community institutions expand, renovate, and relocate in the County. The goal is to bring more businesses to Bartow County, and to create more jobs, thus providing a larger tax base for the County. On March 16, 2004, an intergovernmental agreement was entered into between the City of Cartersville, Bartow County, the JDA, and their respective school systems. One of the purposes of said agreement was to provide for the reimbursement of the City and County of any outlays of funds relating to JDA projects. The reimbursement from the JDA to the City and County is to be paid out of proceeds from land sales, PILOT payments, and other revenues. A copy of the Bartow-Cartersville Joint Development Authority financial statements can be obtained from Bartow-Cartersville Joint Development Authority, P.O. Box 307, Cartersville, Georgia 30120.

21. Joint Ventures (continued)

The Bartow-Cartersville Second Joint Development Authority (Second JDA) is a public corporation created and existing under the laws of the State of Georgia, particularly the Development Authorities Law, and was activated by a resolution adopted by the Commissioner of the County on July 13, 2011 and a resolution adopted by the City Council of the City on July 7, 2011. The Second JDA has no taxing power and has no legal right to receive appropriations or other payments from the County, the City, or any other governmental body, except for the payments the County and the City have contracted to make under the contracts. The affairs of the Second Authority are conducted by a Board of Directors consisting of eight members. The Commissioner of the County appoints four members and the City Council of the City appoints the other four members, each for staggered terms of office of four years. The Development Authorities Law requires all members of the Board of Directors of the Second JDA to be taxpayers residing in Bartow County. The Second JDA was created for the purpose of developing and promoting for the public good and general welfare trade, commerce, industry, and employment opportunities in the County and the City, thereby promoting the general welfare of the citizenry of the County and the City. A copy of the Bartow-Cartersville Second Joint Development Authority financial statements can be obtained from Bartow-Cartersville Second Joint Development Authority, P.O. Box 307, Cartersville, Georgia 30120.

22. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The State Constitution provides that the County (a political subdivision) may be immune from liability for most forms of bodily injury and property damage arising out of its operations, if such losses are not insured. It is the policy of the County to utilize immunity as a legal defense against liability claims whenever the risk of loss is not insured and immunity may be asserted.

22. Risk Management (continued)

Group Health Insurance

The County offers to all eligible employees' medical insurance coverage through a partially self-insured medical plan called an MPA or Minimum Premium Agreement. The partially self-insured plan is administered by an insurance company, Blue Cross Blue Shield of Georgia, which passes the claims costs to the County. The County has reinsurance coverage for excess claims. The maximum claims liability represents the level of paid claims during the policy year that the County would have to pay in a "worst case scenario". Bartow County pays for all claims up to the maximum claims liability of $14,898,000, and the insurer pays for all claims in excess of the maximum claims liability. A pro rata share of the plan's annual maximum claims liability is calculated monthly, based on the number of insured covered by the plan. This amount represents the monthly maximum claims liability, subject to a claw-back provision that enables the insurance company to recover past excess costs. The County also has an individual excess loss protection on each member for claimants that exceed $300,000 during the plan year. The insurer absorbs any amounts in excess of this claims level. The insurer agreement also has a maximum contractual obligation in the event of termination for the incurred but not reported claims. Reserves are established for the medical insurance liabilities based on information provided by the plan administrator (Blue Cross and Blue Shield of Georgia).

Workers' Compensation

Pursuant to Title 34, Chapter 9, Article 5 of the Official Code of Georgia Annotated, Bartow County has elected to participate with several other Georgia counties in the risk management program known as Association County Commissioner of Georgia Group Self-Insurance Workers' Compensation Fund ("ACCG-GSIWCF"). ACCG-GSIWCF is a public entity risk pool operating as a common risk management and insurance program. The effective date of membership was January 1, 1994. The liability of the fund to the employees of Bartow County is specifically limited to such obligations as are imposed by applicable state laws against the employer for workers' compensation and/or employer's liability.

22. Risk Management (continued)

Workers' Compensation, continued

The fund is to defend, in the name of and on behalf of the County, any suits or other proceedings which may at any time be instituted against the County on account of injuries or death within the parameters of the Workers' Compensation Law of the State of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding damages or compensation therefore, although such suits, other proceedings, allegations or demands are wholly groundless, false or fraudulent. The Fund is to pay all costs taxed against the County in any legal proceeding defended by the County, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense, above the elected deductible of $250,000 of claims and expenses for each occurrence of workers' compensation injuries. Reserves are established for workers' compensation based on actuarial projections provided by the ACCG-GSIWCF and their actuaries, Casualty Actuarial Consultants, Inc.

Other

The County has elected to participate with several other Georgia counties in the risk management program known as ACCG-Interlocal Risk Management Agency ("ACCG-IRMA"). ACCG-IRMA is a public entity risk pool operating as a common risk management and insurance program, whereby the members join together to provide a source of coverage for their property, automobile, general liability, law enforcement liability, public officials' liability, crime, statutory bond and boiler and machinery exposures. The fund is owned by its members and managed by a seven member Board of Trustees elected by the ACCG Board of Managers from member counties.

22. Risk Management (continued)

Other, continued

The Fund is operated under the authority of O.C.G.A. 36-85-20 et seq. ACCG-IRMA estimates the anticipated losses for its members and self-funds a portion of that exposure. The funds which are allocated for anticipated losses are invested until such time that they are needed to pay claims. ACCG-IRMA purchases appropriate re-insurance to provide for catastrophic losses and for an unanticipated frequency of smaller claims. Nothing contained in the ACGG-IRMA intergovernmental contract shall be deemed to create any relationship of surety, indemnification, or responsibility between an individual Member for the debts or claims against any other individual Member. In accordance with Sections 36-85-9 and 36-85-15 of the Official Code of Georgia Annotated, each Member shall be jointly and severally liable for all legal obligations of any fund and assessments may be required to meet any financial deficiencies of ACCG-IRMA or of any Fund. The effective date of membership was January 1, 2003.

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 that could require the fund to pay any type of loss. The County is also to allow all the pool's agents and attorneys to represent the County in investigations, settlement discussions, and all levels of litigation arising out of any claims made against the County within the scope of loss protection furnished by the funds.

As required by GASB Statement No. 10 Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, liabilities for claims are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The liability for claims and judgments, is reported in the General Fund as expenditures and liabilities to the extent that the amounts are payable with expendable available financial resources.

22. Risk Management (continued)

	Workers' Compensation	Health and Dental	Total
Beginning Balance	$ 840,000	$ 626,168	$ 1,466,168
Incurred claims, net of any changes	186,235	11,280,391	11,466,626
Payments	(526,235)	(10,669,293)	(11,195,528)
Ending Balance	$ 500,000	$ 1,237,266	$ 1,737,266

There were no significant reductions in insurance coverage from the prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

23. Commitments and Contingencies

Commitments

As of the end of the current year, contractual commitments on uncompleted contracts totaled $16,206,487.

Contingencies

The County is involved in several lawsuits filed in the normal course of its activities. The majority of these claims are considered minimal with a favorable outcome expected. The County's position is to vigorously defend its position or seek an out of court settlement. These particular cases are covered by the County's liability insurance less the applicable deductible amount of $10,000 for each case.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, County management believes such disallowances, if any, will not be significant.

The County has entered into various contractual agreements with Cartersville, Emerson and Adairsville to purchase water at various wholesale rates.

The County has a contractual agreement with Cartersville for sewage disposal.

The County has a contract with Kingston to sell water to the City at a specific rate.

24. Nonexchange Financial Guarantee

The County entered into an intergovernmental recreation contract with the Development Authority of Bartow County dated July 1, 2015. The contract stated if the Authority is unable to pay the principal, interest, and premium on the Development Authority of Bartow County Recreational Facilities Taxable Revenue Bonds Series 2015, the County will pay to the Authority the amount of such insufficiency. The contract will remain in effect until such time as the bonds have been paid in full, but in no event shall the term exceed fifty years. The bonds require annual payments of principal through January 1, 2035, with semi-annual interest payments at rates ranging from 2.298% to 4.85%. At the end of the current year, the outstanding principal balance of the Series 2015 Bonds is $30,095,000.

The Authority issued these bonds for the purpose of financing the costs of acquiring, constructing, and installing an indoor sports pavilion to be located in Bartow County to be managed and operated for and on behalf of the issuer by LP Indoor Pavilion, LLC (manager) pursuant to a management services agreement. Due to the economic conditions, the manager (and Authority) is unable to make the required principal and interest payments on the bonds. As a result, during 2017, the County began making a majority of the required bond payments. A third party consultant evaluated the forecasted future cash flows of the manager to determine the estimated assistance required by the County. However, the County has continued to make the majority of the required payments and believes it is more likely than not that the County will be required to pay the remaining portion of the Authority's debt service payments based on the guarantee. At the end of the current year, the County recognized a liability in the amount of $35,066,516 for an amount that is the County's best estimate of the discounted present value of the future outflows the County expects to incur as a result of the guarantee.

During the current year, the County paid $2,909,728 in principal and interest on the guarantee obligation. The following is a summary of changes in the liability recognized for the nonexchange financial guarantee for the current year:

Beginning Balance	Additions	Deductions	Ending Balance
$ 37,185,448	$ 790,796	$ 2,909,728	$ 35,066,516

The probability of recovery of any payments it makes on the Authority's guaranteed debt is unknown.

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REQUIRED SUPPLEMENTARY INFORMATION

BARTOW COUNTY, GEORGIA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN YEARS
December 31, 2021
(Unaudited)

	Fiscal Year End						
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Total pension liability							
Service cost	$ 1,632,390	$ 1,678,488	$ 1,443,848	$ 1,384,151	$ 1,243,632	$ 1,130,200	$ 1,101,659
Interest	9,463,311	8,480,402	7,491,731	6,861,529	6,347,162	5,584,567	5,567,097
Liability experience (gain) / loss	3,738,264	4,801,046	8,815,961	5,725,001	4,536,227	4,912,652	0
Assumption change	276,155	5,564,383	5,951,499	203,238	3,021,950	3,197,359	0
Plan change	10,851	0	0	0	0	0	0
Service credit transfer	0	0	0	0	0	20,227	0
Benefit payments, including refunds of employee contributions	(6,821,319)	(6,144,183)	(5,633,176)	(5,329,747)	(4,942,290)	(4,391,626)	(4,250,133)
Net change in total pension liability	8,299,652	14,380,136	18,069,863	8,844,172	10,206,681	10,453,379	2,418,623
Total pension liability - beginning	138,600,819	124,220,683	106,150,820	97,306,648	87,099,967	76,646,588	74,227,965
Total pension liability - ending (a)	$ 146,900,471	$ 138,600,819	$ 124,220,683	$ 106,150,820	$ 97,306,648	$ 87,099,967	$ 76,646,588
Plan fiduciary net position							
Contributions - employer	$ 9,273,300	$ 8,882,220	$ 7,257,887	$ 6,661,783	$ 5,645,508	$ 5,476,825	$ 5,500,000
Service credit transfer	0	0	0	0	0	20,227	0
Net investment income	11,058,801	14,064,243	(3,043,463)	9,341,313	4,178,787	477,729	3,541,054
Benefit payments, including refunds of employee contributions	(6,821,319)	(6,144,183)	(5,633,176)	(5,329,747)	(4,942,290)	(4,391,626)	(4,096,514)
Administrative expense	(123,450)	(123,550)	(112,510)	(105,407)	(105,963)	(104,398)	(96,193)
Other	(482,796)	(451,346)	(405,647)	(540,445)	(557,425)	(617,561)	(550,630)
Net change in plan fiduciary net position	12,904,536	16,227,384	(1,936,909)	10,027,497	4,218,617	861,196	4,297,717
Plan fiduciary net position - beginning	84,906,454	68,679,070	70,615,979	60,588,482	56,369,865	55,508,669	51,210,952
Plan fiduciary net position - ending (b)	$ 97,810,990	$ 84,906,454	$ 68,679,070	$ 70,615,979	$ 60,588,482	$ 56,369,865	$ 55,508,669
Net pension liability - ending : (a) - (b)	$ 49,089,481	$ 53,694,365	$ 55,541,613	$ 35,534,841	$ 36,718,166	$ 30,730,102	$ 21,137,919
Plan's fiduciary net position as a percentage of the total pension liability	66.58%	61.26%	55.29%	66.52%	62.27%	64.72%	72.42%
Covered payroll	$ 25,791,278	$ 25,848,162	$ 26,423,315	$ 25,396,627	$ 24,206,684	$ 23,574,738	$ 23,397,640
Net pension liability as a percentage of covered payroll	190.33%	207.73%	210.20%	139.92%	151.69%	130.35%	90.34%

Note: Fiscal year 2015 was the first year of implementation. Therefore, years prior to 2015 are not reported.

See accompanying notes to the required supplementary information.

BARTOW COUNTY, GEORGIA
SCHEDULE OF PENSION CONTRIBUTIONS
LAST TEN YEARS
December 31, 2021
(Unaudited)

	Fiscal Year End						
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Actuarially determined contribution	$ 9,098,257	$ 9,273,300	$ 8,882,220	$ 7,257,887	$ 6,661,783	$ 5,645,508	$ 5,476,825
Contributions in relation to the actuarially determined contribution	(9,098,257)	(9,273,300)	(8,882,220)	(7,257,887)	(6,661,783)	(5,645,508)	(5,476,825)
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered payroll	$ 24,723,021	$ 25,791,278	$ 25,848,162	$ 26,423,315	$ 25,396,627	$ 24,206,684	$ 23,574,738
Contributions as a percentage of covered payroll	36.80%	35.96%	34.36%	27.47%	26.23%	23.32%	23.23%

Note: Fiscal year 2015 was the first year of implementation. Therefore, years prior to 2015 are not reported.

BARTOW COUNTY, GEORGIA
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
LAST TEN YEARS
December 31, 2021
(Unaudited)

	Fiscal Year End			
	2021	**2020**	**2019**	**2018**
Total OPEB liability				
Service cost	$ 1,517,792	$ 1,665,135	$ 1,947,625	$ 1,713,047
Interest	3,678,924	4,547,894	4,134,669	4,200,059
Differences between expected and actual experience	(2,778,567)	(9,450,381)	(1,161,839)	(633,506)
Changes of assumptions or other inputs	(15,097,873)	28,398,463	(11,606,563)	6,175,208
Benefit payments	(3,703,657)	(2,963,342)	(2,214,708)	(2,527,785)
Net change in total OPEB liability	(16,383,381)	22,197,769	(8,900,816)	8,927,023
Total OPEB liability - beginning	134,588,804	112,391,035	121,291,851	112,364,828
Total OPEB liability - ending (a)	$ 118,205,423	$ 134,588,804	$ 112,391,035	$ 121,291,851
Plan fiduciary net position				
Contributions - employer	$ 3,703,657	$ 2,963,342	$ 2,214,708	$ 2,527,785
Benefit payments	(3,703,657)	(2,963,342)	(2,214,708)	(2,527,785)
Net change in plan fiduciary net position	0	0	0	0
Plan fiduciary net position - beginning	0	0	0	0
Plan fiduciary net position - ending (b)	$ 0	$ 0	$ 0	$ 0
Net OPEB liability - ending : (a) - (b)	$ 118,205,423	$ 134,588,804	$ 112,391,035	$ 121,291,851
Plan's fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	$ 13,939,155	$ 13,467,783	$ 15,817,056	$ 15,817,056
Net OPEB liability as a percentage of covered-employee payroll	848.01%	999.34%	710.57%	766.84%

Note: Fiscal year 2018 was the first year of implementation. Therefore, years prior to 2018 are not reported.

Pension Plan

1. Valuation Date

The actuarially determined contribution rate was determined as of January 1, 2020, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ended December 31, 2022.

2. Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method = Entry Age Normal

Amortization method = Closed level dollar for remaining unfunded liability

Remaining amortization period = Remaining amortization period varies for the bases, with a net effective amortization period of 15 years

Asset valuation method = Smoothed market value with a 5-year smoothing period.

Net investment rate of return = 7.00%

Future salary increases = 4.50% per year with an age based scale

Cost of living adjustments = N/A

Normal retirement age = 65

Mortality = Healthy mortality rates were based on the Pub-2010 Amount Weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees Table with Scale AA to 2020. Disabled rates were derived from the 1985 CIDA Table Class I.

Pension Plan (continued)

3. Changes in Benefits

Deferred vested participants who terminated on or after July 10, 2019 are offered a lump sum death benefit in the amount of 50 times the monthly accrued benefit.

Effective January 1, 2020, exclude overtime premium pay from the definition of compensation except firefighters, 911 communications officers and wastewater treatment plant operators.

Accrued benefit for rehires on or after March 6, 2014, shall be no less than their nonforfeitable accrued benefit computed as of the date of the most recent termination of employment preceding such reemployment commencement Date.

4. Changes of Assumptions

The mortality improvements for the Pub-2010 Amount Weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees Table is projected to 2020 with Scale AA instead of 2019 with Scale AA.

OPEB Plan

1. Valuation Date

The net OPEB liability was measured as of January 1, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined and measured from actuarial valuations using data as of December 31, 2020.

2. Methods and Assumptions Used to Determine Contribution Rates

No assets are accumulated in a trust to pay benefits.

Actuarial cost method = Entry age normal

Amortization method = Closed level dollar for remaining unfunded liability

OPEB Plan (continued)

2. Methods and Assumptions Used to Determine Contribution Rates (continued)

Remaining amortization period = Remaining amortization period varies for the bases, with a net effective amortization period of 15 years.

Asset valuation method = Fair value

Projected salary increases = 4.50% per year, with adjustments by age

Inflation = 3.50%

Discount rate = 2.12%, 2.74% at prior measurement date

Healthcare cost trend rates = Pre-Medicare: 7.00% trended down by 0.25% over 10 years to an ultimate rate of 4.50%; Medicare: 4.50%; Prescription Drug: 8.00% trended down by 0.25% over 14 years to an ultimate rate of 4.50%; Dental: 3.00%

Mortality = Mortality rates were based on the the Pub-2010 GE (50%) & PS (50%) Amount-Weighted gender distinct and projected generationally with Scale AA from 2020.

3. Changes in Benefits

There have been no benefit changes for the past two years.

4. Changes of Assumptions

The discount rate changed from 2.74% to 2.12%.

Healthcare claims costs and trends were updated to reflect the most recent experience.

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COMBINING STATEMENTS

Nonmajor Governmental Funds

BARTOW COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2021

	Special Revenue						
	Drug Abuse Education	Crime Victim Assistance	Emergency Telephone	Juvenile Supervision	County Jail	Hotel/ Motel Tax	Law Enforcement Confiscated Assets
ASSETS							
Cash and cash equivalents	$ 316,449	$ 5,066	$ 1,054,104	$ 98,212	$ 11,002	$ 223,868	$ 549,776
Investments	0	0	0	0	0	0	0
Receivables							
Accounts	0	0	178,043	0	0	0	0
Intergovernmental	435	4,322	0	0	8,909	0	0
Taxes	0	0	0	0	0	168,816	0
Due from other funds	0	0	9,333	0	0	0	0
Prepaid items	0	0	216,324	0	0	0	0
Total assets	$ 316,884	$ 9,388	$ 1,457,804	$ 98,212	$ 19,911	$ 392,684	$ 549,776
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	$ 0	$ 0	$ 0	$ 7,500	$ 0	$ 194,749	$ 0
Accrued salaries and payroll liabilities	0	0	13,407	0	0	0	0
Due to other agencies	0	0	0	0	0	0	322,128
Due to other funds	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Total liabilities	0	0	13,407	7,500	0	194,749	322,128
Fund balances							
Nonspendable prepaid items	0	0	216,324	0	0	0	0
Restricted for:							
Judicial	316,884	9,388	0	90,712	0	0	0
Public Safety	0	0	0	0	19,911	0	227,648
Capital outlay	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0
Assigned for:							
Public Safety	0	0	1,228,073	0	0	0	0
Housing and Development	0	0	0	0	0	197,935	0
Debt service	0	0	0	0	0	0	0
Total fund balances	316,884	9,388	1,444,397	90,712	19,911	197,935	227,648
Total liabilities and fund balances	$ 316,884	$ 9,388	$ 1,457,804	$ 98,212	$ 19,911	$ 392,684	$ 549,776

Special Revenue						Debt Service		Capital Projects		
Inmate Welfare	Law Library	District Attorney	Multiple Grants	Clerk of Court Technology	Radio System M&O	Debt Service	GMA COPS Debt Service	2003 SPLOST	2007 SPLOST	Total Nonmajor Governmental Funds
$ 219,255	$ 58,189	$ 42,510	$ 0	$ 259,451	$ 10	$ 875,448	$ 40,000	$ 189,817	$ 0	$ 3,943,157
0	0	0	0	0	0	0	1,531,587	0	0	1,531,587
0	0	0	0	0	0	0	0	0	0	178,043
0	0	0	0	0	60,904	0	0	213,054	0	287,624
0	0	0	0	0	0	0	0	0	0	168,816
0	0	0	0	0	0	0	275,211	0	0	284,544
0	0	0	0	0	112,054	0	0	0	0	328,378
$ 219,255	$ 58,189	$ 42,510	$ 0	$ 259,451	$ 172,968	$ 875,448	$ 1,846,798	$ 402,871	$ 0	$ 6,722,149
$ 0	$ 0	$ 0	$ 0	$ 0	$ 153	$ 0	$ 0	$ 0	$ 0	$ 202,402
0	0	0	0	0	0	0	0	0	0	13,407
0	0	0	0	0	0	0	0	0	0	322,128
7,997	808	0	0	0	60,000	275,211	0	0	0	344,016
0	0	0	0	0	0	0	51	0	0	51
7,997	808	0	0	0	60,153	275,211	51	0	0	882,004
0	0	0	0	0	112,054	0	0	0	0	328,378
0	57,381	42,510	0	259,451	0	0	0	0	0	776,326
211,258	0	0	0	0	0	0	0	0	0	458,817
0	0	0	0	0	0	0	0	402,871	0	402,871
0	0	0	0	0	0	0	1,846,747	0	0	1,846,747
0	0	0	0	0	761	0	0	0	0	1,228,834
0	0	0	0	0	0	0	0	0	0	197,935
0	0	0	0	0	0	600,237	0	0	0	600,237
211,258	57,381	42,510	0	259,451	112,815	600,237	1,846,747	402,871	0	5,840,145
$ 219,255	$ 58,189	$ 42,510	$ 0	$ 259,451	$ 172,968	$ 875,448	$ 1,846,798	$ 402,871	$ 0	$ 6,722,149

BARTOW COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended December 31, 2021

	Special Revenue						
	Drug Abuse Education	Crime Victims Assistance	Emergency Telephone	Juvenile Supervision	County Jail	Hotel/ Motel Tax	Law Enforcement Confiscated Assets
REVENUES							
Taxes	$ 0	$ 0	$ 1,409	$ 0	$ 0	$ 1,891,106	$ 0
Fines, fees, and forfeitures	80,322	105,243	0	7,048	0	0	34,554
Charges for services	0	0	2,138,991	0	214,991	0	0
Intergovernmental	0	0	119,924	0	0	0	0
Interest	0	0	0	0	0	0	342
Other	0	0	93,003	0	0	0	0
Total revenues	80,322	105,243	2,353,327	7,048	214,991	1,891,106	34,896
EXPENDITURES							
Current							
Judicial	77,937	0	0	7,521	0	0	0
Public Safety	0	0	2,553,097	0	0	0	70,636
Health and Welfare	0	0	0	0	0	0	0
Housing and Development	0	0	0	0	0	1,179,312	0
Capital outlay	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0
Total expenditures	77,937	0	2,553,097	7,521	0	1,179,312	70,636
Excess (deficiency) of revenues over (under) expenditures	2,385	105,243	(199,770)	(473)	214,991	711,794	(35,740)
Other financing sources (uses)							
Transfers in	0	0	450,000	0	0	0	0
Transfers out	0	(103,000)	(6,745)	0	(209,000)	(650,000)	0
Total other financing sources (uses)	0	(103,000)	443,255	0	(209,000)	(650,000)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,385	2,243	243,485	(473)	5,991	61,794	(35,740)
Fund balances, January 1	314,499	7,145	1,200,912	91,185	13,920	136,141	263,388
Fund balances, December 31	$ 316,884	$ 9,388	$ 1,444,397	$ 90,712	$ 19,911	$ 197,935	$ 227,648

Special Revenue						Debt Service		Capital Projects		
Inmate Welfare	Law Library	District Attorney	Multiple Grants	Clerk of Court Technology	Radio System M&O	Debt Service	GMA COPS Debt Service	2003 SPLOST	2007 SPLOST	Total Nonmajor Governmental Funds
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,892,515
0	41,558	5,427	0	163,468	0	0	0	0	0	437,620
421,315	0	0	0	0	0	0	0	0	0	2,775,297
0	0	0	152,317	0	224,319	0	0	0	0	496,560
0	0	0	0	0	0	0	15,333	189	0	15,864
0	0	0	0	0	0	0	0	0	0	93,003
421,315	41,558	5,427	152,317	163,468	224,319	0	15,333	189	0	5,710,859
0	40,024	1,465	0	74,592	0	0	0	0	0	201,539
412,260	0	0	0	0	496,823	0	0	0	0	3,532,816
0	0	0	200,000	0	0	0	0	0	0	200,000
0	0	0	0	0	0	0	0	0	0	1,179,312
0	0	0	0	0	0	0	0	203	2,886	3,089
0	0	0	0	0	0	0	4,228	0	0	4,228
412,260	40,024	1,465	200,000	74,592	496,823	0	4,228	203	2,886	5,120,984
9,055	1,534	3,962	(47,683)	88,876	(272,504)	0	11,105	(14)	(2,886)	589,875
0	0	0	47,683	0	308,238	0	0	0	0	805,921
0	0	0	0	0	0	0	0	0	0	(968,745)
0	0	0	47,683	0	308,238	0	0	0	0	(162,824)
9,055	1,534	3,962	0	88,876	35,734	0	11,105	(14)	(2,886)	427,051
202,203	55,847	38,548	0	170,575	77,081	600,237	1,835,642	402,885	2,886	5,413,094
$ 211,258	$ 57,381	$ 42,510	$ 0	$ 259,451	$ 112,815	$ 600,237	$ 1,846,747	$ 402,871	$ 0	$ 5,840,145

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GENERAL FUND

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

BARTOW COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 40,173,061	$ 33,011,449
Receivables (net)		
Accounts	522,969	345,597
Intergovernmental	1,620,641	1,530,948
Taxes	4,254,765	4,102,058
Notes	279,169	0
Due from other funds	569,979	195,682
Prepaid items	446,772	406,215
Total assets	$ 47,867,356	$ 39,591,949
LIABILITIES		
Accounts payable	$ 1,809,620	$ 2,023,590
Accrued salaries and payroll liabilities	740,275	1,875,812
Unearned revenue	212,128	13,710
Other liabilities	26,020	29,385
Total liabilities	2,788,043	3,942,497
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	737,557	772,255
FUND BALANCES		
Nonspendable prepaid items	446,772	406,215
Nonspendable notes receivable	279,169	0
Restricted for Public Works	156,000	0
Assigned for debt service	925,000	925,000
Assigned for subsquent year's budget	0	932,900
Unassigned	42,534,815	32,613,082
Total fund balances	44,341,756	34,877,197
Total liabilities, deferred inflows of resources and fund balances	$ 47,867,356	$ 39,591,949

BARTOW COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 77,976,493	$ 72,857,362
Licenses and permits	1,731,402	1,498,120
Fines, fees and forfeitures	2,779,900	2,527,072
Charges for services	4,912,110	4,343,417
Intergovernmental	6,504,283	11,081,798
Interest	8,730	29,189
Contributions	27,000	67,000
Other	582,870	693,333
Total revenues	94,522,788	93,097,291
EXPENDITURES		
Current		
General Government	13,075,808	13,095,852
Judicial	9,032,418	8,590,719
Public Safety	40,838,217	40,850,506
Public Works	9,481,337	8,488,062
Health and Welfare	2,902,344	2,757,257
Culture and Recreation	4,926,344	4,338,755
Housing and Development	3,068,637	2,512,561
Debt Service		
Principal	3,157,112	3,200,799
Interest	5,500	10,751
Total expenditures	86,487,717	83,845,262
Excess of revenues over expenditures	8,035,071	9,252,029
Other financing sources (uses)		
Transfers in (out)		
Crime Victims Assistance Fund	103,000	87,000
Hotel/Motel Tax Fund	650,000	470,000
County Jail Fund	209,000	178,000
Drug Abuse Education Fund	0	9,000
Emergency Telephone Fund	(450,000)	0
Multiple Grants Fund	(47,683)	0
Radio System M&O Fund	(301,493)	(284,523)
Solid Waste Fund	0	1,000,000
Sale of capital assets	1,266,664	520,666
Issuance of capital leases	0	258,560
Total other financing sources (uses)	1,429,488	2,238,703
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	9,464,559	11,490,732
Fund balances, January 1	34,877,197	23,386,465
Fund balances, December 31	$ 44,341,756	$ 34,877,197

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Real and personal tax	$ 43,444,400	$ 41,016,459	$ (2,427,941)	$ 40,701,388
Motor vehicle tax	7,302,000	7,352,097	50,097	6,458,137
Mobile home tax	112,000	111,112	(888)	111,464
Cost, penalties and interest	165,000	162,562	(2,438)	135,279
Total general property taxes	51,023,400	48,642,230	(2,381,170)	47,406,268
Local option sales tax	18,000,000	18,235,865	235,865	15,621,577
Insurance premium tax	5,230,000	5,222,577	(7,423)	5,031,840
Intangibles tax	1,932,000	1,885,968	(46,032)	1,444,446
Real estate transfer tax	513,000	538,354	25,354	336,216
Franchise tax	667,000	660,832	(6,168)	654,379
Beer and wine tax	540,000	521,840	(18,160)	522,583
Occupational tax	479,000	475,988	(3,012)	439,840
Energy excise tax	1,725,000	1,780,657	55,657	1,386,964
Other taxes	18,000	12,182	(5,818)	13,249
Total taxes	80,127,400	77,976,493	(2,150,907)	72,857,362
Licenses and permits				
Alcohol licenses	72,000	69,810	(2,190)	61,150
Building permits	1,537,000	1,528,927	(8,073)	1,434,370
Other permits	133,000	132,665	(335)	2,600
Total licenses and permits	1,742,000	1,731,402	(10,598)	1,498,120
Fines, fees and forfeitures	2,750,000	2,779,900	29,900	2,527,072
Charges for Services				
Emergency services	100,000	7,436	(92,564)	46,243
Sheriff services	103,000	300,328	197,328	232,736
Prisoner board	270,000	133,230	(136,770)	200,785
Recreation fees	1,004,500	1,005,704	1,204	773,773
Collection commissions	1,854,000	1,939,154	85,154	1,857,530
Other charges for services	1,335,000	1,526,258	191,258	1,232,350
Total charges for services	4,666,500	4,912,110	245,610	4,343,417
Intergovernmental	6,332,000	6,504,283	172,283	11,081,798
Interest	50,000	8,730	(41,270)	29,189
Contributions	28,000	27,000	(1,000)	67,000
Other				
Rental Income	297,000	276,338	(20,662)	237,166
Miscellaneous	1,010,000	306,534	(703,466)	456,167
Total other	1,307,000	582,870	(724,130)	693,333
Total revenues	$ 97,002,900	$ 94,522,788	$ (2,480,112)	$ 93,097,291

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
Commissioner's Office				
Personal services	$ 1,183,000	$ 1,087,011	$ 95,989	$ 1,035,325
Contract services	72,200	56,243	15,957	45,763
Materials and supplies	32,500	19,605	12,895	16,438
Capital outlay	0	0	0	55,699
Total Commissioner's Office	1,287,700	1,162,859	124,841	1,153,225
Legal				
Contract services	249,000	229,072	19,928	246,458
Data Processing				
Personal services	613,000	570,339	42,661	546,063
Contract services	298,000	278,285	19,715	193,345
Materials and supplies	26,000	5,718	20,282	49,580
Total Data Processing	937,000	854,342	82,658	788,988
Purchasing				
Personal services	327,300	305,576	21,724	296,042
Contract services	26,200	17,877	8,323	15,560
Materials and supplies	58,500	23,374	35,126	6,919
Total Purchasing	412,000	346,827	65,173	318,521
Elections and Registrar				
Personal services	580,000	533,794	46,206	865,852
Contract services	73,000	55,880	17,120	87,791
Materials and supplies	42,000	22,317	19,683	122,868
Capital outlay	300,000	192,620	107,380	235,710
Total Elections and Registrar	995,000	804,611	190,389	1,312,221
Tax Assessor				
Personal services	1,014,500	990,459	24,041	936,526
Contract services	225,000	170,396	54,604	137,009
Materials and supplies	32,500	24,108	8,392	23,418
Total Tax Assessor	1,272,000	1,184,963	87,037	1,096,953
Tax Commissioner				
Personal services	1,546,500	1,441,570	104,930	1,371,260
Contract services	158,000	102,290	55,710	140,518
Materials and supplies	36,400	24,026	12,374	31,588
Total Tax Commissioner	1,740,900	1,567,886	173,014	1,543,366

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Facilities				
Personal services	$ 1,560,500	$ 1,487,174	$ 73,326	$ 1,532,868
Contract services	489,000	481,168	7,832	423,098
Materials and supplies	576,000	572,913	3,087	474,344
Capital outlay	0	0	0	94,000
Total Facilities	2,625,500	2,541,255	84,245	2,524,310
Human Resources				
Personal services	519,500	499,831	19,669	467,025
Contract services	47,800	31,001	16,799	30,514
Materials and supplies	21,500	8,844	12,656	18,514
Total Human Resources	588,800	539,676	49,124	516,053
County Administration				
Personal services	629,000	617,268	11,732	583,479
Contract services	2,243,500	2,204,603	38,897	2,068,285
Materials and supplies	126,000	101,808	24,192	109,020
Capital outlay	333,000	16,742	316,258	144,841
Payments to others	919,000	903,896	15,104	690,132
Total County Administration	4,250,500	3,844,317	406,183	3,595,757
Total General Government	14,358,400	13,075,808	1,282,592	13,095,852
Judicial				
Superior Court				
Personal services	887,500	843,273	44,227	789,274
Contract services	239,000	185,745	53,255	121,836
Materials and supplies	33,500	25,452	8,048	13,823
Payments to others	52,000	156,890	(104,890)	168,688
Total Superior Court	1,212,000	1,211,360	640	1,093,621
District Attorney				
Personal services	947,000	879,850	67,150	839,071
Contract services	308,000	257,629	50,371	263,663
Materials and supplies	39,000	28,994	10,006	39,653
Total District Attorney	1,294,000	1,166,473	127,527	1,142,387
Public Defender				
Personal services	57,800	53,724	4,076	55,472
Contract services	643,400	591,133	52,267	620,245
Materials and supplies	53,500	33,691	19,809	30,542
Total Public Defender	754,700	678,548	76,152	706,259

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Clerk of Superior Court				
Personal services	$ 1,549,300	$ 1,379,941	$ 169,359	$ 1,362,382
Contract services	293,400	236,740	56,660	176,319
Materials and supplies	51,500	36,857	14,643	32,524
Total Clerk of Superior Court	1,894,200	1,653,538	240,662	1,571,225
Magistrate Court				
Personal services	984,500	932,345	52,155	868,540
Contract services	52,500	23,721	28,779	23,028
Materials and supplies	44,500	41,164	3,336	27,877
Total Magistrate Court	1,081,500	997,230	84,270	919,445
Probate Court				
Personal services	875,000	829,608	45,392	794,409
Contract services	299,000	263,668	35,332	263,524
Materials and supplies	27,500	18,844	8,656	37,245
Total Probate Court	1,201,500	1,112,120	89,380	1,095,178
Juvenile Court				
Personal services	1,194,000	1,170,181	23,819	1,098,005
Contract services	651,500	615,649	35,851	533,424
Materials and supplies	105,300	45,668	59,632	32,766
Materials and supplies	4,500	0	4,500	0
Total Juvenile Court	1,955,300	1,831,498	123,802	1,664,195
Victim Assistance				
Personal services	415,600	367,293	48,307	385,328
Contract services	13,100	8,610	4,490	4,155
Materials and supplies	16,300	5,748	10,552	8,926
Total Victim Assistance	445,000	381,651	63,349	398,409
Total Judicial	9,838,200	9,032,418	805,782	8,590,719
Public Safety				
Sheriff and Jail				
Personal services	18,716,000	18,084,011	631,989	18,596,296
Contract services	4,513,000	4,227,145	285,855	3,634,944
Materials and supplies	2,731,000	2,441,035	289,965	3,026,904
Capital outlay	723,000	699,442	23,558	899,081
Total Sheriff and Jail	26,683,000	25,451,633	1,231,367	26,157,225

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Coroner				
Personal services	$ 57,000	$ 52,995	$ 4,005	$ 50,554
Contract services	122,500	106,348	16,152	110,885
Materials and supplies	41,500	24,252	17,248	20,138
Capital outlay	26,000	0	26,000	0
Total Coroner	247,000	183,595	63,405	181,577
Fire				
Personal services	11,309,000	10,945,552	363,448	10,971,425
Contract services	854,000	739,161	114,839	623,480
Materials and supplies	1,136,000	1,116,884	19,116	959,640
Capital outlay	1,494,000	1,484,084	9,916	1,069,458
Total Fire	14,793,000	14,285,681	507,319	13,624,003
Emergency Management				
Personal services	102,000	101,794	206	93,893
Animal Control				
Personal services	698,500	673,494	25,006	675,803
Contract services	60,500	44,544	15,956	25,730
Materials and supplies	122,000	97,476	24,524	92,275
Total Animal Control	881,000	815,514	65,486	793,808
Total Public Safety	42,706,000	40,838,217	1,867,783	40,850,506
Public Works				
Highways and Streets				
Personal services	4,282,400	4,025,840	256,560	4,119,584
Contract services	3,663,600	3,649,034	14,566	2,732,961
Materials and supplies	1,087,500	1,065,098	22,402	927,641
Capital outlay	752,000	741,365	10,635	707,876
Total Highways and Streets	9,785,500	9,481,337	304,163	8,488,062

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
Health and Welfare				
Health Department				
Payments to others	$ 525,000	$ 519,461	$ 5,539	$ 507,514
Mental Health				
Payments to others	62,000	60,688	1,312	60,688
Senior Citizens Services				
Personal services	581,500	524,029	57,471	510,938
Contract services	32,900	31,499	1,401	24,873
Materials and supplies	105,000	82,682	22,318	79,203
Total Senior Citizens Services	719,400	638,210	81,190	615,014
Indigent Care Services				
Personal services	420,500	356,064	64,436	339,317
Contract services	204,000	90,368	113,632	64,754
Materials and supplies	48,100	27,201	20,899	29,821
Capital outlay	0	0	0	20,636
Payments to others	35,500	25,169	10,331	19,461
Total Indigent Care Services	708,100	498,802	209,298	473,989
Transit				
Personal services	939,000	913,411	25,589	878,655
Contract services	35,100	10,983	24,117	61,711
Materials and supplies	172,600	157,109	15,491	110,903
Capital outlay	77,000	103,680	(26,680)	48,783
Total Transit	1,223,700	1,185,183	38,517	1,100,052
Total Health and Welfare	3,238,200	2,902,344	335,856	2,757,257
Culture and Recreation				
Parks and Recreation				
Personal services	2,654,000	2,639,402	14,598	2,261,369
Contract services	382,000	364,849	17,151	226,168
Materials and supplies	878,500	853,615	24,885	798,455
Capital outlay	193,000	183,603	9,397	114,040
Total Parks and Recreation	4,107,500	4,041,469	66,031	3,400,032
Roselawn				
Materials and supplies	0	0	0	27
Libraries				
Payments to others	885,000	884,875	125	938,696
Total Culture & Recreation	4,992,500	4,926,344	66,156	4,338,755

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
Housing and Development				
Community Development				
Personal services	$ 1,691,500	$ 1,677,274	$ 14,226	$ 1,530,420
Contract services	540,500	560,378	(19,878)	508,814
Materials and supplies	70,000	65,857	4,143	47,871
Capital outlay	43,000	29,433	13,567	21,874
Total Community Development	2,345,000	2,332,942	12,058	2,108,979
County Agent				
Personal services	273,500	167,671	105,829	128,512
Contract services	31,000	25,020	5,980	18,257
Materials and supplies	39,500	35,599	3,901	9,707
Total County Agent	344,000	228,290	115,710	156,476
Forestry				
Contract services	34,000	33,148	852	16,574
Economic Development				
Materials and supplies	200,500	200,079	421	200,686
Keep Bartow Beautiful				
Materials and supplies	1,000	368	632	29,018
Airport				
Payments to others	275,000	273,810	1,190	828
Total Housing and Development	3,199,500	3,068,637	130,863	2,512,561
Total Current	88,118,300	83,325,105	4,793,195	80,633,712
Debt Service				
Principal	3,158,000	3,157,112	888	3,200,799
Interest	6,000	5,500	500	10,751
Total Debt Service	3,164,000	3,162,612	1,388	3,211,550
Total Expenditures	$ 91,282,300	$ 86,487,717	$ 4,794,583	$ 83,845,262

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditure for specified purposes.

Drug Abuse Education Fund – This fund is used to account for monies collected under Georgia law related to additional penalties on controlled substance offenses. Such monies are restricted for drug abuse treatment and education programs relating to controlled substances and marijuana.

Crime Victims Assistance Fund – This fund is used to account for grant monies received for the purpose of providing counseling services to victims of crime and add-on fine surcharges as required by the O.C.G.A.

Emergency Telephone Fund – This fund is used to account for monies collected under Georgia law by the telephone company on behalf of Bartow County. These monies are remitted to the County and are restricted to providing emergency 911 services to the residents of the County.

Juvenile Supervision Fund – This fund is used to account for monies collected under Georgia law for probational services to juvenile offenders. Such monies are restricted to providing treatment to juvenile offenders.

County Jail Fund – This fund is used to account for monies collected as a result of a 10% penalty on certain court cases. These funds are legally restricted for the construction, operation, and staffing of the County detention facilities.

Hotel/Motel Tax Fund – This fund is used to account for monies collected on all short-term room rentals by hotels and motels located in the unincorporated area of Bartow County.

Law Enforcement Confiscated Assets Fund – This fund is used to account for monies confiscated under Federal and Georgia law by the Bartow County Sheriff's Office related to controlled substances offenses. Such monies are restricted to defray the cost of complex investigations and to purchase equipment relating to said investigations.

Inmate Welfare Fund – This fund is used to account for monies collected from inmates for purchase of supplies. The profit from these sales is used for the benefit of the general inmate population.

Law Library Fund – This fund is used to account for fees received from Superior and Probate Courts and used to finance the Law Library's operation and purchase of reference materials.

District Attorney Fund – This fund is used to account for monies forfeited under O.C.G.A. 16-13-49 held by the Cherokee Judicial Circuit. These funds are held to provide payment for any and all necessary expenses for the operation of the District Attorney's Office.

Multiple Grants Fund – This fund is used to account for grants received restricted for special purposes.

Clerk of Court Technology Fund – This fund is used to account for fees received restricted for technology needs of the Clerk of Court.

Radio System M&O Fund – This fund is used to account for monies collected from other local governments. These monies are remitted to the County to offset the cost of maintenance and operations of the County radio system.

American Rescue Plan Act Fund – This fund is used to account for revenues and expenditures of the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund.

BARTOW COUNTY, GEORGIA
DRUG ABUSE EDUCATION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 316,449	$ 319,344
Intergovernmental receivables	435	949
	$ 316,884	$ 320,293
LIABILITIES		
Accounts payable	$ 0	$ 5,794
FUND BALANCES		
Restricted for Judicial	316,884	314,499
Total liabilities and fund balances	$ 316,884	$ 320,293

BARTOW COUNTY, GEORGIA
DRUG ABUSE EDUCATION
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	$ 102,500	$ 80,322	$ (22,178)	$ 107,451
Total revenues	102,500	80,322	(22,178)	107,451
EXPENDITURES				
Current				
Judicial				
Contract services	87,000	77,937	9,063	90,930
Excess (deficiency) of revenues over (under) expenditures	15,500	2,385	(13,115)	16,521
Other financing sources (uses)				
Transfers in (out)				
General Fund	(15,500)	0	15,500	(9,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	2,385	2,385	7,521
Fund balance, January 1	0	314,499	314,499	306,978
Fund balances, December 31	$ 0	$ 316,884	$ 316,884	$ 314,499

BARTOW COUNTY, GEORGIA
CRIME VICTIMS ASSISTANCE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 5,066	$ 3,289
Intergovernmental receivables	4,322	3,856
	$ 9,388	$ 7,145
FUND BALANCES		
Restricted for Judicial	$ 9,388	$ 7,145

BARTOW COUNTY, GEORGIA
CRIME VICTIMS ASSISTANCE
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	$ 105,000	$ 105,243	$ 243	$ 87,222
EXPENDITURES				
Current				
Judicial	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	105,000	105,243	243	87,222
Other financing sources (uses)				
Transfers in (out)				
General Fund	(105,000)	(103,000)	2,000	(87,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	2,243	2,243	222
Fund balance, January 1	0	7,145	7,145	6,923
Fund balances, December 31	$ 0	$ 9,388	$ 9,388	$ 7,145

BARTOW COUNTY, GEORGIA
EMERGENCY TELEPHONE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 1,054,104	$ 1,094,240
Accounts receivable	178,043	164,250
Due from other funds	9,333	4,666
Prepaid items	216,324	0
Total assets	$ 1,457,804	$ 1,263,156
LIABILITIES		
Accounts payable	$ 0	$ 3,537
Accrued salaries and payroll liabilities	13,407	58,707
Total liabilities	13,407	62,244
FUND BALANCES		
Nonspendable prepaid items	216,324	0
Assigned for Public Safety	1,228,073	1,200,912
Total fund balances	1,444,397	1,200,912
Total liabilities and fund balances	$ 1,457,804	$ 1,263,156

BARTOW COUNTY, GEORGIA
EMERGENCY TELEPHONE
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	$ 1,500	$ 1,409	$ (91)	$ 845
Charges for services	2,127,000	2,138,991	11,991	2,062,558
Intergovernmental	120,000	119,924	(76)	73,569
Other	90,000	93,003	3,003	58,044
Total revenues	2,338,500	2,353,327	14,827	2,195,016
EXPENDITURES				
Current				
Public Safety				
Personal services	1,805,500	1,796,421	9,079	1,770,005
Contract services	963,500	739,049	224,451	421,833
Materials and supplies	19,500	17,627	1,873	7,721
Total expenditures	2,788,500	2,553,097	235,403	2,199,559
Excess (deficiency) of revenues over (under) expenditures	(450,000)	(199,770)	250,230	(4,543)
Other financing sources (uses)				
Transfers in (out)				
General Fund	450,000	450,000	0	0
Radio System M&O Fund	0	(6,745)	(6,745)	(4,581)
Total other financing sources (uses)	450,000	443,255	(6,745)	(4,581)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	243,485	243,485	(9,124)
Fund balance, January 1	0	1,200,912	1,200,912	1,210,036
Fund balances, December 31	$ 0	$ 1,444,397	$ 1,444,397	$ 1,200,912

BARTOW COUNTY, GEORGIA
JUVENILE SUPERVISION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 98,212	$ 91,185
LIABILITIES		
Accounts payable	$ 7,500	$ 0
FUND BALANCES		
Restricted for Judicial	90,712	91,185
Total liabilities and fund balances	$ 98,212	$ 91,185

BARTOW COUNTY, GEORGIA
JUVENILE SUPERVISION
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	$ 10,000	$ 7,048	$ (2,952)	$ 4,882
Total revenues	10,000	7,048	(2,952)	4,882
EXPENDITURES				
Current				
Judicial				
Contract services	10,000	7,521	2,479	2,600
Total expenditures	10,000	7,521	2,479	2,600
Excess (deficiency) of revenues over (under) expenditures	0	(473)	(473)	2,282
Fund balance, January 1	0	91,185	91,185	88,903
Fund balances, December 31	$ 0	$ 90,712	$ 90,712	$ 91,185

BARTOW COUNTY, GEORGIA
COUNTY JAIL
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 11,002	$ 5,500
Intergovernmental receivable	8,909	8,420
Total assets	$ 19,911	$ 13,920
FUND BALANCES		
Restricted for Public Safety	$ 19,911	$ 13,920

BARTOW COUNTY, GEORGIA
COUNTY JAIL
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 210,000	$ 214,991	$ 4,991	$ 183,905
Total revenues	210,000	214,991	4,991	183,905
EXPENDITURES				
Current				
Public Safety	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	210,000	214,991	4,991	183,905
Other financing sources (uses)				
Transfers in (out)				
General Fund	(210,000)	(209,000)	1,000	(178,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	5,991	5,991	5,905
Fund balance, January 1	0	13,920	13,920	8,015
Fund balances, December 31	$ 0	$ 19,911	$ 19,911	$ 13,920

BARTOW COUNTY, GEORGIA
HOTEL/MOTEL TAX
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 223,868	$ 158,991
Taxes receivable	168,816	126,797
Total assets	$ 392,684	$ 285,788
LIABILITIES		
Accounts payable	$ 194,749	$ 149,647
FUND BALANCES		
Assigned for Housing and Development	197,935	136,141
Total liabilities and fund balances	$ 392,684	$ 285,788

BARTOW COUNTY, GEORGIA
HOTEL/MOTEL TAX
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Hotel/motel taxes	$ 1,860,000	$ 1,891,106	$ 31,106	$ 1,250,403
Total revenues	1,860,000	1,891,106	31,106	1,250,403
EXPENDITURES				
Current				
Housing and Development	1,200,000	1,179,312	20,688	776,021
Total expenditures	1,200,000	1,179,312	20,688	776,021
Excess (deficiency) of revenues over (under) expenditures	660,000	711,794	51,794	474,382
Other financing sources (uses)				
Transfers in (out)				
General Fund	(660,000)	(650,000)	10,000	(470,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	61,794	61,794	4,382
Fund balance, January 1	0	136,141	136,141	131,759
Fund balances, December 31	$ 0	$ 197,935	$ 197,935	$ 136,141

BARTOW COUNTY, GEORGIA
LAW ENFORCEMENT CONFISCATED ASSETS
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 549,776	$ 554,951
LIABILITIES		
Due to other agencies	$ 322,128	$ 291,563
FUND BALANCES		
Restricted for Public Safety	227,648	263,388
Total liabilities and fund balances	$ 549,776	$ 554,951

BARTOW COUNTY, GEORGIA
LAW ENFORCEMENT CONFISCATED ASSETS
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	$ 335,852	$ 34,554	$ (301,298)	$ 136,203
Interest	100	342	242	1,202
Total revenues	335,952	34,896	(301,056)	137,405
EXPENDITURES				
Current				
Public Safety				
Contract services	0	28,245	(28,245)	29,718
Materials and supplies	361,352	40,117	321,235	68,679
Capital outlay	20,000	0	20,000	92,329
Payments to others	0	2,274	(2,274)	8,269
Total expenditures	381,352	70,636	310,716	198,995
Excess (deficiency) of revenues over (under) expenditures	(45,400)	(35,740)	9,660	(61,590)
Fund balance, January 1	45,400	263,388	217,988	324,978
Fund balances, December 31	$ 0	$ 227,648	$ 227,648	$ 263,388

BARTOW COUNTY, GEORGIA
INMATE WELFARE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 219,255	$ 212,016
LIABILITIES		
Due to other funds	$ 7,997	$ 9,813
FUND BALANCES		
Restricted for Public Safety	211,258	202,203
Total liabilities and fund balances	$ 219,255	$ 212,016

BARTOW COUNTY, GEORGIA
INMATE WELFARE
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 413,000	$ 421,315	$ 8,315	$ 385,707
Total revenues	413,000	421,315	8,315	385,707
EXPENDITURES				
Current				
Public Safety				
Personal services	67,000	66,869	131	59,783
Contract services	7,000	6,765	235	8,010
Materials and supplies	133,000	132,835	165	197,986
Capital outlay	206,000	205,791	209	43,618
Total expenditures	413,000	412,260	740	309,397
Excess (deficiency) of revenues over (under) expenditures	0	9,055	9,055	76,310
Fund balance, January 1	0	202,203	202,203	125,893
Fund balances, December 31	$ 0	$ 211,258	$ 211,258	$ 202,203

BARTOW COUNTY, GEORGIA
LAW LIBRARY
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 58,189	$ 56,385
LIABILITIES		
Due to other funds	$ 808	$ 538
FUND BALANCES		
Restricted for Judicial	57,381	55,847
Total liabilities and fund balances	$ 58,189	$ 56,385

BARTOW COUNTY, GEORGIA
LAW LIBRARY
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	$ 85,000	$ 41,558	$ (43,442)	$ 38,386
Total revenues	85,000	41,558	(43,442)	38,386
EXPENDITURES				
Current				
Judicial				
Personal services	0	3,230	(3,230)	2,422
Materials and supplies	85,000	36,794	48,206	23,146
Total expenditures	85,000	40,024	44,976	25,568
Excess (deficiency) of revenues over (under) expenditures	0	1,534	1,534	12,818
Fund balance, January 1	0	55,847	55,847	43,029
Fund balances, December 31	$ 0	$ 57,381	$ 57,381	$ 55,847

BARTOW COUNTY, GEORGIA
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 42,510	$ 38,548
FUND BALANCES		
Restricted for Judicial	$ 42,510	$ 38,548

BARTOW COUNTY, GEORGIA
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	$ 2,000	$ 5,427	$ 3,427	$ 9,545
Total revenues	2,000	5,427	3,427	9,545
EXPENDITURES				
Current				
Judicial				
Contract services	2,000	1,465	535	4,687
Materials and supplies	0	0	0	374
Total expenditures	2,000	1,465	535	5,061
Excess (deficiency) of revenues over (under) expenditures	0	3,962	3,962	4,484
Fund balance, January 1	0	38,548	38,548	34,064
Fund balances, December 31	$ 0	$ 42,510	$ 42,510	$ 38,548

BARTOW COUNTY, GEORGIA
MULTIPLE GRANTS
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS	$ 0	$ 0
LIABILITIES AND FUND BALANCES	$ 0	$ 0

BARTOW COUNTY, GEORGIA
MULTIPLE GRANTS
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 200,000	$ 152,317	$ (47,683)	$ 550,000
Total revenues	200,000	152,317	(47,683)	550,000
EXPENDITURES				
Current				
Health and Welfare				
Payments to others	200,000	200,000	0	550,000
Total expenditures	200,000	200,000	0	550,000
Excess (deficiency) of revenues over (under) expenditures	0	(47,683)	(47,683)	0
Other financing sources (uses)				
Transfers in (out)				
General Fund	0	47,683	47,683	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balances, December 31	$ 0	$ 0	$ 0	$ 0

BARTOW COUNTY, GEORGIA
CLERK OF COURT TECHNOLOGY
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 259,451	$ 170,575
FUND BALANCES		
Restricted for Judicial	$ 259,451	$ 170,575

BARTOW COUNTY, GEORGIA
CLERK OF COURT TECHNOLOGY
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	$ 80,000	$ 163,468	$ 83,468	$ 81,762
Total revenues	80,000	163,468	83,468	81,762
EXPENDITURES				
Current				
Judicial				
Contract services	0	59,640	(59,640)	2,230
Materials and supplies	80,000	14,952	65,048	48,971
Capital outlay	0	0	0	32,766
Total expenditures	80,000	74,592	5,408	83,967
Excess (deficiency) of revenues over (under) expenditures	0	88,876	88,876	(2,205)
Fund balance, January 1	0	170,575	170,575	172,780
Fund balances, December 31	$ 0	$ 259,451	$ 259,451	$ 170,575

BARTOW COUNTY, GEORGIA
RADIO SYSTEM M&O
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 10	$ 161
Intergovernmental receivable	60,904	45,354
Prepaid items	112,054	56,500
Total assets	$ 172,968	$ 102,015
LIABILITIES		
Accounts payable	$ 153	$ 24,934
Due to other funds	60,000	0
Total liabilities	60,153	24,934
FUND BALANCES		
Nonspendable prepaid items	112,054	56,500
Assigned for Public Safety	761	20,581
Total fund balances	112,815	77,081
Total liabilities and fund balances	$ 172,968	$ 102,015

BARTOW COUNTY, GEORGIA
RADIO SYSTEM M&O
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 240,000	$ 224,319	$ (15,681)	$ 150,671
Other	0	0	0	24,491
Total revenues	240,000	224,319	(15,681)	175,162
EXPENDITURES				
Current				
Public Safety				
Contract services	515,000	455,883	59,117	398,688
Materials and supplies	41,000	40,940	60	53,272
Total expenditures	556,000	496,823	59,177	451,960
Excess (deficiency) of revenues over (under) expenditures	(316,000)	(272,504)	43,496	(276,798)
Other financing sources (uses)				
Transfers in (out)				
General Fund	316,000	308,238	(7,762)	289,104
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	35,734	35,734	12,306
Fund balance, January 1	0	77,081	77,081	64,775
Fund balances, December 31	$ 0	$ 112,815	$ 112,815	$ 77,081

BARTOW COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT
SPECIAL REVENUE FUND
BALANCE SHEET
December 31, 2021

ASSETS	
Cash and cash equivalents	$ 9,700,425
Total assets	$ 9,700,425
LIABILITIES	
Accounts payable	$ 627,868
Unearned revenue	9,067,060
Total liabilities	9,694,928
FUND BALANCES	
Restricted for grant specifications	5,497
Total liabilities and fund balances	$ 9,700,425

BARTOW COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021

	Final Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 800,000	$ 1,396,362	$ 596,362
Interest	0	5,497	5,497
Total revenues	800,000	1,401,859	601,859
EXPENDITURES	0	0	0
Excess (deficiency) of revenues over (under) expenditures	800,000	1,401,859	601,859
Other financing sources (uses)			
Transfers in (out)			
Water and Sewer Fund	(800,000)	(1,396,362)	(596,362)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	5,497	5,497
Fund balance, January 1	0	0	0
Fund balances, December 31	$ 0	$ 5,497	$ 5,497

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DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

Debt Service Fund – This fund is used to account for the accumulation and disbursement of money needed to comply with the interest and principal redemption requirements of the governmental fund type general obligation bonds and other long-term debt obligations.

GMA COPS Debt Service Fund – This fund is used to account for the accumulation of resources and payments made for principal and interest on the GMA certificates of participation.

2014 SPLOST Debt Service Fund – This fund is used to account for the resources accumulated and payments made for principal and interest on the Series 2013 Bartow County, Georgia General Obligation Sales Tax Bonds.

BARTOW COUNTY, GEORGIA
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 875,448	$ 1,234,574
LIABILITIES		
Due to other funds	$ 275,211	$ 634,337
FUND BALANCES		
Assigned for debt service	600,237	600,237
Total liabilities and fund balances	$ 875,448	$ 1,234,574

BARTOW COUNTY, GEORGIA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Total revenues	$ 0	$ 0	$ 0	$ 0
EXPENDITURES				
Total expenditures	400,000	0	400,000	0
Excess (deficiency) of revenues over (under) expenditures	(400,000)	0	400,000	0
Fund balances, January 1	400,000	600,237	200,237	600,237
Fund balances, December 31	$ 0	$ 600,237	$ 600,237	$ 600,237

BARTOW COUNTY, GEORGIA
GMA COPS
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 40,000	$ 40,000
Investments	1,531,587	1,161,356
Due from other funds	275,211	634,337
Total assets	$ 1,846,798	$ 1,835,693
LIABILITIES		
Other liabilities	$ 51	$ 51
FUND BALANCES		
Restricted for debt service	1,846,747	1,835,642
Total liabilities and fund balances	$ 1,846,798	$ 1,835,693

BARTOW COUNTY, GEORGIA
GMA COPS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Interest	$ 0	$ 15,333	$ 15,333	$ 11,837
Total revenues	0	15,333	15,333	11,837
EXPENDITURES				
Debt Service				
Interest	20,000	4,228	15,772	13,695
Total expenditures	20,000	4,228	15,772	13,695
Excess (deficiency) of revenues over (under) expenditures	(20,000)	11,105	31,105	(1,858)
Other financing sources (uses)				
Transfers in (out)				
General Fund	20,000	0	(20,000)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	11,105	11,105	(1,858)
Fund balances, January 1	0	1,835,642	1,835,642	1,837,500
Fund balances, December 31	$ 0	$ 1,846,747	$ 1,846,747	$ 1,835,642

BARTOW COUNTY, GEORGIA
2014 SPLOST
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS	$ 0	$ 0
LIABILITIES AND FUND BALANCES	$ 0	$ 0

BARTOW COUNTY, GEORGIA
2014 SPLOST
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(With comparative actual amounts for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Interest	$ 0	$ 0	$ 0	$ 2,282
Total revenues	0	0	0	2,282
EXPENDITURES				
Debt Service				
Principal	0	0	0	5,350,000
Interest	0	0	0	133,750
Total expenditures	0	0	0	5,483,750
Excess (deficiency) of revenues over (under) expenditures	0	0	0	(5,481,468)
Other financing sources (uses)				
Transfers in (out)				
2014 SPLOST Fund	0	0	0	82,734
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0	(5,398,734)
Fund balances, January 1	0	0	0	5,398,734
Fund balances, December 31	$ 0	$ 0	$ 0	$ 0

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CAPITAL PROJECTS FUNDS

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by proprietary funds).

2003 Special Purpose Local Option Sales Tax Fund – This fund is used to account for the proceeds of a 1 percent local option sales tax approved in 2003 for a period of time not to exceed six years for the purpose of financing long-term projects.

2007 Special Purpose Local Option Sales Tax Fund – This fund is used to account for the proceeds of a 1 percent local option sales tax approved in 2007 for a period of time not to exceed six years for the purpose of financing long-term projects.

2014 Special Purpose Local Option Sales Tax Fund – This fund is used to account for the proceeds of a 1 percent local option sales tax approved in 2011 for a period of time not to exceed six years for the purpose of financing long-term projects.

2020 Special Purpose Local Option Sales Tax Fund – This fund is used to account for the proceeds of a 1 percent local option sales tax approved in 2019 for a period of time not to exceed six years for the purpose of financing long-term projects.

BARTOW COUNTY, GEORGIA
2003 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 189,817	$ 189,831
Intergovernmental receivables	213,054	213,054
Total assets	$ 402,871	$ 402,885
FUND BALANCES		
Restricted for capital outlay	$ 402,871	$ 402,885
Total liabilities and fund balances	$ 402,871	$ 402,885

BARTOW COUNTY, GEORGIA
2003 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Intergovernmental	$ 0	$ 497,803
Interest	189	710
Total revenues	189	498,513
EXPENDITURES		
Capital outlay		
General Government		
Other General Government	203	113
Public Works		
Highways and Streets	0	669,329
Total expenditures	203	669,442
Excess (deficiency) of revenues over (under) expenditures	(14)	(170,929)
Fund balances, January 1	402,885	573,814
Fund balances, December 31	$ 402,871	$ 402,885

BARTOW COUNTY, GEORGIA
2007 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 0	$ 2,886
FUND BALANCES		
Restricted for capital outlay	$ 0	$ 2,886
Total liabilities and fund balances	$ 0	$ 2,886

BARTOW COUNTY, GEORGIA
2007 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Interest	$ 0	$ 34
Total revenues	0	34
EXPENDITURES		
Capital outlay		
General Government		
Other General Government	25	562
Public Safety		
Fire	0	28,750
Culture and Recreation		
Parks and Recreation	2,861	154,694
Total expenditures	2,886	184,006
Excess (deficiency) of revenues over (under) expenditures	(2,886)	(183,972)
Fund balances, January 1	2,886	186,858
Fund balances, December 31	$ 0	$ 2,886

BARTOW COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 3,393,328	$ 4,362,097
Restricted cash and cash equivalents	0	35,341
Accounts receivable	0	103,233
Intergovernmental receivables	142,208	466,803
Total assets	$ 3,535,536	$ 4,967,474
LIABILITIES		
Accounts payable	$ 85,936	$ 565,935
Intergovernmental payable	146,418	255,102
Total liabilities	232,354	821,037
FUND BALANCES		
Restricted for capital outlay	3,303,182	4,146,437
Total liabilities and fund balances	$ 3,535,536	$ 4,967,474

BARTOW COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the years ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Intergovernmental	$ 89,260	$ 560,152
Investment income	562	11,334
Contributions	90,747	109
Other	3,624	103,234
Total revenues	184,193	674,829
EXPENDITURES		
Capital Outlay		
General Government		
Other General Government	610	1,398
Public Safety		
Fire	266,100	637,099
E-911	4,391	140,998
Public Works		
Highways and Streets	657,909	4,206,798
Culture and Recreation		
Libraries	0	10,000
Debt service		
Economic Development	0	1,883,650
Total expenditures	929,010	6,879,943
Excess (deficiency) of revenues over (under) expenditures	(744,817)	(6,205,114)
Other financing sources (uses)		
Transfers in (out)		
2014 SPLOST Debt Service Fund	0	(82,734)
Water and Sewer Enterprise Fund	0	71,011
Solid Waste Enterprise Fund	(98,438)	(8,096)
Total other financing sources (uses)	(98,438)	(19,819)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(843,255)	(6,224,933)
Fund balances, January 1	4,146,437	10,371,370
Fund balances, December 31	$ 3,303,182	$ 4,146,437

BARTOW COUNTY, GEORGIA
2020 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	$ 27,410,413	$ 14,405,459
Taxes receivable	3,059,908	2,669,955
Total assets	$ 30,470,321	$ 17,075,414
LIABILITIES		
Accounts payable	$ 1,864,330	$ 1,152,314
Intergovernmental payables	1,046,786	805,835
Retainages payable	204,690	0
Total liabilities	3,115,806	1,958,149
FUND BALANCES		
Restricted for capital outlay	27,354,515	15,117,265
Total liabilities and fund balances	$ 30,470,321	$ 17,075,414

BARTOW COUNTY, GEORGIA
2020 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the years ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 26,786,409	$ 22,971,213
Intergovernmental	550,000	500,000
Investment income	32,620	9,932
Contributions	38,500	0
Total revenues	27,407,529	23,481,145
EXPENDITURES		
Capital Outlay		
General Government		
Data Processing	58,168	44,116
Facilities	927,707	109,669
Other General Government	309	0
Public Safety		
Sheriff and Jail	2,145,985	139,231
Fire	671,215	689,314
Animal Control	77,980	0
Public Works		
Highways and Streets	1,413,798	633,338
Health and Welfare		
Health Department	26,539	0
Culture and Recreation		
Parks and Recreation	375,315	555,744
Libraries	27,500	0
Housing and Development		
Airport	765,934	0
Intergovernmental	6,747,758	5,528,802
Total expenditures	13,238,208	7,700,214
Excess (deficiency) of revenues over (under) expenditures	14,169,321	15,780,931
Other financing sources (uses)		
Transfers in (out)		
Water and Sewer Enterprise Fund	(1,955,407)	(934,917)
Sale of capital assets	23,336	0
Total other financing sources (uses)	(1,932,071)	(934,917)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	12,237,250	14,846,014
Fund balances, January 1	15,117,265	271,251
Fund balances, December 31	$ 27,354,515	$ 15,117,265

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ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Water and Sewer Fund - Used to account for activities connected with the development, operation and maintenance of water and sewer services in Bartow County.

Solid Waste Fund – This fund is used to account for activities connected with the disposal of residential and commercial solid waste at the County's solid waste landfill.

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2021 and 2020

	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	$ 21,249,780	$ 18,196,324
Accounts receivable (net)	2,578,763	2,190,473
Inventories	461,737	516,567
Prepaid items	28,270	28,270
Total current assets	24,318,550	20,931,634
Restricted assets		
Construction Fund		
Cash and cash equivalents	4,569,905	4,004,204
Debt Redemption		
Cash and cash equivalents	213,416	667,257
Customer Deposits		
Cash and cash equivalents	542,840	580,405
Total restricted assets	5,326,161	5,251,866
Capital assets		
Land	6,326,062	6,272,867
Buildings	1,671,655	1,671,655
Distribution system	146,933,326	140,478,812
Vehicles and equipment	3,899,106	3,663,021
Construction in progress	10,131,020	8,621,447
Accumulated depreciation	(56,872,726)	(53,473,855)
Total capital assets (net of accumulated depreciation)	112,088,443	107,233,947
Total assets	141,733,154	133,417,447
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension	1,564,854	1,333,175
Deferred outflows of resources - OPEB	1,662,790	1,250,507
Total deferred outflows of resources	3,227,644	2,583,682

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2021 and 2020

	2021	2020
LIABILITIES		
Current liabilities		
Accounts payable	$ 3,160,895	$ 2,465,348
Accrued salaries and payroll liabilities	41,911	99,445
Compensated absences	86,280	84,789
Claims and judgements payable	105,449	83,032
Due to other funds	510,507	189,997
Notes payable	707,236	698,016
Revenue bonds payable	88,399	999,987
Total current liabilities	4,700,677	4,620,614
Current liabilities payable from restricted assets		
Retainages payable	450,624	371,960
Interest payable	41,815	67,244
Customer deposits	542,840	580,405
Revenue bonds payable	171,601	600,013
Total current liabilities payable from restricted assets	1,206,880	1,619,622
Long-term liabilities		
Net pension liability	2,650,832	2,292,749
Net OPEB liability	7,175,069	7,622,019
Notes payable	9,639,795	10,347,031
Revenue bonds payable	2,763,288	3,072,617
Total long-term liabilities	22,228,984	23,334,416
Total liabilities	28,136,541	29,574,652
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension	383,500	181,902
Deferred inflows of resources - OPEB	1,615,613	925,339
Total deferred inflows of resources	1,999,113	1,107,241
NET POSITION		
Net investment in capital assets	97,036,280	89,827,026
Restricted for capital outlay	4,569,905	4,004,204
Restricted for debt service	171,601	600,013
Unrestricted	13,047,358	10,887,993
Total net position	$ 114,825,144	$ 105,319,236

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended December 31, 2021 and 2020

	2021	2020
OPERATING REVENUES		
Charges for sales and services		
Water sales	$ 16,624,218	$ 15,351,281
Sewer charges	6,136,541	5,199,503
Tap fees	12,805	193,956
Other	602,876	653,812
Other	76,711	49,392
Total operating revenues	23,453,151	21,447,944
OPERATING EXPENSES		
Costs of sales and services	13,402,670	11,730,709
Personal services	3,817,996	4,674,801
Depreciation	3,556,807	3,449,151
Total operating expenses	20,777,473	19,854,661
Operating income (loss)	2,675,678	1,593,283
Non-operating revenues (expenses)		
Interest revenue	52,413	106,691
Interest expense	(306,005)	(272,770)
Gain on sale of assets	(3,604)	788
Total non-operating revenues (expenses)	(257,196)	(165,291)
Net income (loss) before capital contributions and transfers	2,418,482	1,427,992
Capital contributions		
Intergovernmental	1,160,346	1,538,305
Connection fees	2,394,622	1,329,648
Capital contributions	180,689	129,891
Total capital contributions	3,735,657	2,997,844
Net income (loss) before transfers	6,154,139	4,425,836
Transfers in (out)		
American Rescue Plan Act Fund	1,396,362	0
2014 SPLOST Fund	0	(71,011)
2020 SPLOST Fund	1,955,407	934,917
Total transfers in (out)	3,351,769	863,906
Change in net position	9,505,908	5,289,742
Net position, January 1	105,319,236	100,029,494
Net position, December 31	$ 114,825,144	$ 105,319,236

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2021 and 2020

	2021	2020
Cash flows from operating activities:		
Receipts from customers	$ 22,950,585	$ 20,805,498
Payments to suppliers	(12,543,799)	(11,492,790)
Payments to employees	(3,714,996)	(3,223,169)
Other receipts	76,711	49,392
Net cash provided (used) by operating activities	6,768,501	6,138,931
Cash flows from non-capital financing activities:		
Receipts from other funds	320,510	4,113
Cash flows from capital and related financing activities:		
Receipts of capital contributions	2,575,311	1,459,539
Receipts from other funds	3,351,769	934,917
Payments to other funds	0	(71,011)
Receipts from other governments	1,160,346	1,538,305
Proceeds from sale of capital assets	7,061	5,500
Payments for acquisitions of capital assets	(6,740,124)	(5,133,581)
Payment of prior year capital related payables	(1,689,257)	(245,670)
Interest paid	(331,434)	(285,880)
Principal payments - promissory notes	(698,016)	(345,599)
Principal payments - bonds	(1,600,000)	(1,560,000)
Net cash provided (used) by capital and related financing activities	(3,964,344)	(3,703,480)
Cash flows from investing activities:		
Interest received	3,084	57,362
Net increase (decrease) in cash and cash equivalents	3,127,751	2,496,926
Cash and cash equivalents, January 1	23,448,190	20,951,264
Cash and cash equivalents, December 31	$ 26,575,941	$ 23,448,190

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2021 and 2020

	2021	2020
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 2,675,678	$ 1,593,283
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	3,556,807	3,449,151
(Increase) decrease in accounts receivable	(388,290)	(354,421)
(Increase) decrease in inventories	54,830	(59,500)
(Increase) decrease in prepaid items	0	(28,270)
(Increase) decrease in deferred outflows of resources - pension	(231,679)	147,644
(Increase) decrease in deferred outflows of resources - OPEB	25,057	(1,318,284)
Increase (decrease) in accounts payable	781,624	287,439
Increase (decrease) in claims and judgements payable	22,417	38,250
Increase (decrease) in customer deposits	(37,565)	(238,633)
Increase (decrease) in accrued payroll liabilities	(56,043)	27,976
Increase (decrease) in net pension liability	358,083	(159,313)
Increase (decrease) in net OPEB liability	(446,950)	1,676,458
Increase (decrease) in deferred inflows of resources - pension	201,598	181,902
Increase (decrease) in deferred inflows of resources - OPEB	252,934	895,249
Total adjustments	4,092,823	4,545,648
Net cash provided (used) by operating activities	$ 6,768,501	$ 6,138,931
Cash and cash equivalents reconciliation		
Cash and cash equivalents	$ 21,249,780	$ 18,196,324
Construction Fund		
Cash and cash equivalents	4,569,905	4,004,204
Debt Redemption		
Cash and cash equivalents	213,416	667,257
Customer Deposits		
Cash and cash equivalents	542,840	580,405
Total cash and cash equivalents	$ 26,575,941	$ 23,448,190

Noncash investing, capital, and financing activities:

Acquisition of capital assets through payables totaled $1,681,844 and $1,689,257 for the years ended December 31, 2021 and 2020, respectively.

BARTOW COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2021 and 2020

	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	$ 6,852,846	$ 4,856,141
Accounts receivable (net)	665,092	600,776
Total current assets	7,517,938	5,456,917
Capital assets		
Land	1,179,659	1,179,659
Buildings	1,829,849	1,829,849
Land improvements	21,153,613	21,153,613
Vehicles and equipment	8,119,041	8,139,023
Construction in progress	121,351	23,053
Accumulated depreciation	(19,382,481)	(18,973,774)
Total capital assets (net of accumulated depreciation)	13,021,032	13,351,423
Total assets	20,538,970	18,808,340
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension	1,117,905	1,756,083
Deferred outflows of resources - OPEB	1,307,484	1,564,228
Total deferred outflows of resources	2,425,389	3,320,311
LIABILITIES		
Current liabilities		
Accounts payable	291,847	247,006
Accrued salaries and payroll liabilities	34,986	93,943
Compensated absences	62,218	61,430
Claims and judgements payable	65,905	54,626
Closure and post-closure care costs	78,960	37,234
Total current liabilities	533,916	494,239
Noncurrent liabilities		
Net pension liability	2,307,206	3,114,273
Net OPEB liability	4,479,986	5,014,486
Closure and post-closure care costs	8,856,105	8,583,426
Total noncurrent liabilities	15,643,297	16,712,185
Total liabilities	16,177,213	17,206,424
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension	724,567	443,376
Deferred inflows of resources - OPEB	1,008,760	608,776
Total deferred inflows of resources	1,733,327	1,052,152
NET POSITION		
Investment in capital assets	13,021,032	13,351,423
Unrestricted	(7,967,213)	(9,481,348)
Total net position	$ 5,053,819	$ 3,870,075

BARTOW COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended December 31, 2021 and 2020

	2021	2020
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	$ 6,677,140	$ 5,636,892
Recycling fees	445,861	222,242
Other	0	7,784
Total operating revenues	7,123,001	5,866,918
OPERATING EXPENSES		
Costs of sales and services	2,135,217	2,502,103
Personal services	3,045,315	2,677,088
Depreciation	891,988	903,585
Total operating expenses	6,072,520	6,082,776
Operating income (loss)	1,050,481	(215,858)
Non-operating revenues (expenses)		
Gain (loss) on sale of capital assets	34,825	33,846
Net income (loss) before transfers	1,085,306	(182,012)
Transfers in (out)		
General Fund	0	(1,000,000)
2014 SPLOST Fund	98,438	8,096
Total transfers in (out)	98,438	(991,904)
Change in net position	1,183,744	(1,173,916)
Net position, January 1	3,870,075	5,043,991
Net position, December 31	$ 5,053,819	$ 3,870,075

BARTOW COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2021 and 2020

	2021	2020
Cash flows from operating activities:		
Receipts from customers	$ 7,058,685	$ 5,754,309
Payments to suppliers	(1,764,692)	(1,622,912)
Payments to employees	(2,868,954)	(2,721,470)
Other receipts	0	7,784
Net cash provided (used) by operating activities	2,425,039	1,417,711
Cash flows from non-capital financing activities:		
Payments to other funds	0	(1,000,000)
Cash flows from capital and related financing activities:		
Receipts from other funds	98,438	8,096
Proceeds from sale of capital assets	34,965	33,846
Payments for acquisitions of capital assets	(561,737)	(92,239)
Net cash provided (used) by capital and related financing activities	(428,334)	(50,297)
Net increase (decrease) in cash and cash equivalents	1,996,705	367,414
Cash and cash equivalents, January 1	4,856,141	4,488,727
Cash and cash equivalents, December 31	$ 6,852,846	$ 4,856,141
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 1,050,481	$ (215,858)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	891,988	903,585
Landfill closure/post-closure costs	314,405	797,535
(Increase) decrease in accounts receivable	(64,316)	(104,825)
(Increase) decrease in deferred outflows of resources - pension	638,178	(44,806)
(Increase) decrease in deferred outflows of resources - OPEB	256,744	(1,272,073)
Increase (decrease) in accounts payable	44,841	82,621
Increase (decrease) in claims and judgements payable	11,279	(965)
Increase (decrease) in accrued payroll liabilities	(58,169)	3,671
Increase (decrease) in net pension liability	(807,067)	397,191
Increase (decrease) in net OPEB liability	(534,500)	387,808
Increase (decrease) in deferred inflows of resources - pension	281,191	443,376
Increase (decrease) in deferred inflows of resources - OPEB	399,984	40,451
Total adjustments	1,374,558	1,633,569
Net cash provided (used) by operating activities	$ 2,425,039	$ 1,417,711

Noncash investing, capital, and financing activities:

Distributions of capital assets to governmental activities totaled $205,296 with related accumulated depreciation of $205,296 for the year ended December 31, 2021.

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CUSTODIAL FUNDS

These funds are used to account for assets held by the County as a custodian to be expended in accordance with the conditions of its custodial capacity.

Tax Commissioner - This fund accounts for assets and related liabilities for the collection of taxes and tag and title fees.

Clerk of Superior Court, Probate Court, Juvenile Court and Magistrate Court - These funds account for assets and related liabilities for the collection of court related fees.

Sheriff Department - This fund accounts for deposits held for incarcerated inmates.

BARTOW COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
December 31, 2021

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Juvenile Court	Magistrate Court	Total Custodial Funds
ASSETS							
Cash and cash equivalents	$ 460,446	$ 2,528,835	$ 168,850	$ 115,327	$ 9,866	$ 54,981	$ 3,338,305
Taxes receivable	3,670,444	0	0	0	0	0	3,670,444
Total assets	4,130,890	2,528,835	168,850	115,327	9,866	54,981	7,008,749
LIABILITIES							
Due to others	3,707,132	52,621	6,601	40,223	9,866	54,981	3,871,424
NET POSITION							
Restricted for individuals, organizations, and other governments	$ 423,758	$ 2,476,214	$ 162,249	$ 75,104	$ 0	$ 0	$ 3,137,325

BARTOW COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the year ended December 31, 2021

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Juvenile Court	Magistrate Court	Total Custodial Funds
ADDITIONS							
Taxes collected for other agencies	$ 103,429,507	$ 0	$ 0	$ 0	$ 0	$ 0	$ 103,429,507
Court fees collected for other agencies	0	4,096,444	0	431,583	9,191	258,411	4,795,629
Court individual cases	0	3,151,460	0	180,200	0	0	3,331,660
Sheriff fees collected	0	0	180,365	0	0	0	180,365
Sheriff inmate account deposits	0	0	1,572,821	0	0	0	1,572,821
Total additions	103,429,507	7,247,904	1,753,186	611,783	9,191	258,411	113,309,982
DEDUCTIONS							
Taxes distributed to other agencies	103,005,749	0	0	0	0	0	103,005,749
Court fees distributed to other agencies	0	4,096,444	0	431,583	9,191	258,411	4,795,629
Payments to others	0	2,999,157	0	151,540	0	0	3,150,697
Sheriff fees distributed to other agencies	0	0	180,365	0	0	0	180,365
Payments from inmates to others	0	0	1,578,909	0	0	0	1,578,909
Total deductions	103,005,749	7,095,601	1,759,274	583,123	9,191	258,411	112,711,349
Change in net position	423,758	152,303	(6,088)	28,660	0	0	598,633
Net position, January 1	0	2,323,911	168,337	46,444	0	0	2,538,692
Net position, December 31	$ 423,758	$ 2,476,214	$ 162,249	$ 75,104	$ 0	$ 0	$ 3,137,325

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SINGLE AUDIT SECTION

This section contains reports required by the Uniform Guidance and grantor agencies.

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RUSHTON
ACCOUNTING & BUSINESS ADVISORS | CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *Government Auditing Standards*

Honorable Commissioner
Bartow County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bartow County, Georgia, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Bartow County, Georgia's basic financial statements and have issued our report thereon dated June 24, 2022. Our report includes a reference to other auditors who audited the financial statements of Bartow County Health Department, as described in our report on Bartow County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that were reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bartow County, Georgia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bartow County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Bartow 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 through 2021-005 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bartow County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Bartow County, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Bartow County, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Bartow County, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion the response.

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 Bartow County, Georgia's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rushton, LLC

Gainesville, Georgia
June 24, 2022

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Honorable Commissioner
Bartow County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Bartow County, Georgia's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Bartow County, Georgia's major federal programs for the year ended December 31, 2021. Bartow County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Bartow County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Bartow County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Bartow County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Bartow County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Bartow County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Bartow County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Rushton, LLC

Gainesville, Georgia
June 24, 2022

BARTOW COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2021

Federal Grant/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Number	Expenditures
Department of Defense			
Passed through the Georgia Office of the State Treasurer:			
Payments to States in Lieu of Real Estate Taxes	12.112	FY2020	$ 174,449
Department of Housing and Urban Development			
CDBG-Entitlement Grants Cluster			
Passed through the Georgia Department of Community Affairs:			
Community Development Block Grants/Entitlement Grants	14.218	19p-y-008-1-6048	152,316
Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	45,263
Department of Justice			
Passed through the Georgia Criminal Justice Coordinating Council:			
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1269	680
Juvenile Justice and Delinquency Prevention	16.540	Y21-8-003	37,287
		Y22-8-002	28,532
			65,819
Crime Victim Assistance	16.575	C19-8-102	43,363
		C19-8-103	68,569
		C21-8-001	26,526
			138,458
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0148	18,559
Total Department of Justice			223,516
Department of Transportation			
Highway Planning and Construction Cluster			
Passed through the Georgia Department of Transportation:			
Highway Planning and Construction	20.205	0017155-PLN	114,517
		PI#0016627	89,260
Total Highway Planning and Construction Cluster			203,777

BARTOW COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2021

Federal Grant/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Number	Expenditures
Department of Transportation (continued)			
Passed through the Georgia Department of Transportation			
Formula Grants for Rural Areas	20.509	T006405	$ 48,883
		T007123	214,416
			263,299
COVID-19 Formula Grants for Rural Areas	20.509	T006113	245,322
		T006318	84,698
			330,020
Total Department of Transportation			797,096
Department of the Treasury			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	1,396,362
Department of Health and Human Services			
Aging Cluster			
Passed through Transit Alliance Group: Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	BARTOW TRANSIT	80,034
Passed through the Georgia Criminal Justice Coordinating Council: Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	E20-8-003	22,007
		E21-8-004	1,854
			23,861
Drug-Free Communities Support Program Grants	93.276	N/A	114,839
Total Department of Health and Human Services			218,734
Department of Homeland Security			
Passed through the Georgia Emergency Management Agency: Hazard Mitigation Grant	97.039	HMGP-4338-0019	20,000
		HMGP-4338-0035	73,032
			93,032
Emergency Management Performance Grants	97.042	OEM20-008	9,382
		OEM21-008	23,246
			32,628
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2017-FH-00498	152,037
Total Department of Homeland Security			277,697
Total Federal Awards			$ 3,285,433

See accompanying notes to the schedule of expenditures of federal awards and the schedule of findings and questioned costs.

BARTOW COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2021

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Bartow County, Georgia, under programs for the federal government for the year ended December 31, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. De Minimis Indirect Cost Rate

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

4. Payments to Subrecipients

For the current year, Bartow County, Georgia did not pass federal funds through to subrecipients.

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2021

1. Summary of the Auditor's Results

A. Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	None reported
Significant deficiencies identified not considered material weaknesses?	Yes
Noncompliance material to financial statements noted?	None reported

B. Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	None reported
Significant deficiencies identified not considered material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	None reported

Identification of major programs:

21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish Between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	Yes

2. Financial Statement Findings and Responses

2021-001

Condition: Appropriate segregation of duties does not exist among recording, distribution, and reconciliation of cash accounts and other operational functions in the various funds maintained by the County. This is especially prominent in the offices of the Clerk of Superior Court and Magistrate Court.

Criteria: Segregation of employees' duties is a common practice in an effective internal control structure. Segregation of duties is when specific employee functions related to important accounting areas (such as cash receipting and cash disbursements) are separated among different individuals to significantly reduce the risk that any one individual could intentionally or unintentionally misappropriate assets.

Effect: Failure to maintain adequate segregation of duties exposes the assets of the County to greater risk of misappropriation.

Cause: There are several departments and constitutional offices of the County in which the segregation of duties could be improved.

Recommendation: We recommend that each County office review its policies and procedures to determine where it can adequately segregate duties to alleviate the segregation of duties issues.

Management Response: Management has provided a copy of this finding to the appropriate Elected Officials and Department Heads and they concur with this finding. Action was taken immediately upon receipt of this comment from our auditors.

2021-002

Condition: While performing audit procedures at the Magistrate Court, we noted a lack of supporting documentation and lack of approval for voided transactions.

Criteria: Proper internal controls require that all transactions be properly approved.

Effect: Failure to maintain an appropriate approval process for voided transactions exposes the County's assets to a greater risk of loss due to fraud.

Cause: Supporting documentation with evidence of approval is not maintained for voided transactions.

Recommendation: All voided/deleted transactions or a separate form should be maintained and should have evidence of approval by management.

Management Response: Management concurs with this finding. Management will advise the appropriate Elected Officials to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

2021-003

Condition: While performing audit procedures at the Magistrate Court, we noted instances where deposits were not made timely. Receipts were held for more than seven days before depositing in 14 of 40 (35%) of receipts tested.

Criteria: Proper internal controls require that cash receipts be deposited and transactions recorded in a timely manner.

2. Financial Statement Findings and Responses, continued

2021-003, continued

Effect: Failure to deposit cash receipts in a timely manner exposes the County to a greater risk of loss due to fraud.

Cause: Magistrate Court staff is not delivering deposits to the bank weekly.

Recommendation: At a minimum, deposits should be made weekly.

Management Response: Management concurs with this finding. Management will advise the appropriate Judicial Officials to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

2021-004

Condition: During audit procedures on debit card activity at the Sheriff's Department, we noted that adequate supporting documentation is not maintained for credit card transactions. We noted 5 of 24 transactions tested lacked supporting documentation and 10 of 24 transactions lacked jail or inmate business purpose description.

Criteria: Effective internal controls require that all transactions be properly supported by appropriate supporting documentation.

Effect: Failure to maintain proper supporting documentation for transactions subjects the assets of the County to greater risk of misappropriation.

Cause: Employees at the Sheriff's Department are not maintaining individual receipts with documentation of jail or inmate business purpose for each purchase made.

Recommendation: The Sheriff's Department should maintain monthly statements and attach individual receipts for each purchase made during the month. Each receipt should have documentation regarding jail or inmate business use.

Management concurs with this finding. Management will advise the appropriate Elected Officials to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

2021-005

Condition: While performing audit procedures on landfill receipts, we were unable to trace 5 of 9 receipts tested to a specific deposit on the bank statements. We also noted 1 of 9 receipts did not have supporting documentation.

Criteria: Effective internal controls require the County maintain a daily detailed listing of cash receipts in sufficient detail to allow a specific receipt to be identified and traced through to its clearing within a deposit on the bank statement.

Effect: Failure to maintain appropriate records and documentation for revenues and cash receipts exposes the County to a greater risk of loss due to fraud, may result in miscalculated revenues, and may lead to financial statements that are misstated.

Cause: County staff did not maintain a daily detailed listing of cash receipts.

2. Financial Statement Findings and Responses, continued

2021-005, continued

Recommendation: County personnel should manually prepare, or generate using its software, a daily detailed listing of cash receipts.

Management Response: Management has provided a copy of this finding to the appropriate Department Head and they concur with this finding. Action was taken immediately upon receipt of this comment from our auditors.

3. Prior Year Audit Findings Follow-Ups

2020-001

Condition: While performing audit procedures at the Magistrate Court, we noted a lack of supporting documentation and lack of approval for voided transactions.

Not Corrected

2020-002

Condition: While performing audit procedures at the Magistrate Court, we noted instances where deposits were not made timely. Receipts were held for more than seven days before depositing in 25 of 40 (63%) of receipts tested.

Not Corrected

2020-003

Condition: While performing audit procedures at the Magistrate Court, we noted an excess of funds in the bank account. Due to a software issue in the prior year, the Court has been unable to determine to whom the funds should be disbursed.

Corrected

2020-004

Condition: While performing audit procedures at the Water and Sewer Department, we noted a lack of approval for 8 of 17 (47%) customer account adjustments tested.

Corrected

4. Federal Award Findings and Questioned Costs

The audit of our basic financial statements and schedule of expenditures of federal awards disclosed no audit findings or questioned costs which are required to be reported under Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

STATE REPORTING SECTION

This section contains additional reports required by the State of Georgia.

BARTOW COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2021

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2003 SPLOST					
Water and Sewer	$ 18,000,000	$ 18,000,000	$ 18,052,365	$ 0	$ 18,052,365
Library System	5,000,000	5,000,000	548,954	0	548,954
Public Safety Equipment	2,410,000	2,410,000	2,291,386	0	2,291,386
Public Safety Facilities - Fire	3,470,000	3,470,000	5,184,005	0	5,184,005
Recreation	3,000,000	3,000,000	3,272,771	0	3,272,771
Economic Development	2,000,000	2,000,000	921,675	0	921,675
GIS Program	400,000	400,000	409,699	0	409,699
Greenspace	2,000,000	2,000,000	1,927,317	0	1,927,317
Historic Courthouse Renovation	700,000	700,000	828,220	0	828,220
Other County Buildings	500,000	500,000	4,347,898	0	4,347,898
Roads and Bridges	15,011,350	15,011,350	18,835,530	203	18,835,733
Debt Service	6,031,650	6,031,650	10,622,574	0	10,622,574
City of Cartersville	17,827,800	17,827,800	18,776,815	0	18,776,815
City of Adairsville	2,872,400	2,872,400	3,025,370	0	3,025,370
City of Emerson	1,694,200	1,694,200	1,784,438	0	1,784,438
City of Kingston	821,300	821,300	865,045	0	865,045
City of White	821,300	821,300	865,045	0	865,045
City of Euharlee	3,440,000	3,440,000	3,623,229	0	3,623,229
Total	$ 86,000,000	$ 86,000,000	$ 96,182,336	$ 203	$ 96,182,539

BARTOW COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2021

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2007 SPLOST					
Water and Sewer	$ 30,100,000	$ 30,100,000	$ 4,697,836	$ 0	$ 4,697,836
Public Safety Equipment	400,000	400,000	450,617	0	450,617
Public Safety Facilities - Fire	9,200,000	9,200,000	5,189,458	0	5,189,458
Public Safety Facilities	33,000,000	33,000,000	34,316,409	0	34,316,409
Recreation	250,000	250,000	3,856,752	2,886	3,859,638
Economic Development	3,000,000	3,000,000	994,512	0	994,512
Flood Plain Mapping	1,000,000	1,000,000	979,067	0	979,067
Greenspace	2,000,000	2,000,000	8,275	0	8,275
Historic Courthouse Renovation	2,756,000	2,756,000	3,050,499	0	3,050,499
Other County Buildings	1,494,000	1,494,000	924,253	0	924,253
Roads and Bridges	34,150,000	34,150,000	5,204,193	0	5,204,193
Public Works Equipment	1,750,000	1,750,000	1,817,653	0	1,817,653
Civic Center	20,000,000	20,000,000	18,866,446	0	18,866,446
Solid Waste Expansion	2,740,000	2,740,000	3,036,710	0	3,036,710
Solid Waste Equipment	650,000	650,000	10,506	0	10,506
Debt Service	19,011,667	19,011,667	14,088,213	0	14,088,213
City of Cartersville	37,314,000	37,314,000	22,868,068	0	22,868,068
City of Adairsville	6,012,000	6,012,000	3,693,769	0	3,693,769
City of Emerson	3,546,000	3,546,000	2,173,183	0	2,173,183
City of Kingston	1,719,000	1,719,000	1,044,214	0	1,044,214
City of White	1,719,000	1,719,000	1,053,499	0	1,053,499
City of Euharlee	7,200,000	7,200,000	4,423,475	0	4,423,475
Total	$ 219,011,667	$ 219,011,667	$ 132,747,607	$ 2,886	$ 132,750,493

BARTOW COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2021

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2014 SPLOST					
Water and Sewer	$ 37,244,350	$ 37,244,350	$ 2,329,396	$ 0	$ 2,329,396
Animal Control	269,500	269,500	267,743	0	267,743
Building Maintenance	600,500	600,500	350,287	0	350,287
Information Technology	590,350	590,350	884,544	0	884,544
Geographic Information System	799,500	799,500	0	0	0
E-911	744,500	744,500	298,412	0	298,412
EMA Warning Sirens	319,500	319,500	95,662	0	95,662
EMS Ambulances	2,469,500	2,469,500	1,050,925	0	1,050,925
Engineering	4,204,500	4,204,500	716,241	0	716,241
Facilities Improvement	869,500	869,500	1,651,450	0	1,651,450
Fire Department Proj. and Equip.	7,219,500	7,219,500	5,056,333	266,100	5,322,433
Purchasing	238,700	238,700	0	0	0
Public Works	2,969,500	2,969,500	0	0	0
Roads	51,995,700	51,995,700	28,384,886	474,888	28,859,774
Health Dept. Fac. and Equip.	1,069,500	1,069,500	246,270	0	246,270
Greenspace	2,000,000	2,000,000	0	0	0
Recreation	6,034,750	6,034,750	5,849,597	0	5,849,597
Community Center	1,034,750	1,034,750	0	0	0
Senior Center Vehicle	339,500	339,500	79,269	0	79,269
Sheriff's Department Vehicles	2,000,000	2,000,000	1,849,747	0	1,849,747
Solid Waste	2,969,500	2,969,500	2,919,667	0	2,919,667
Library System Books and Equip.	1,269,500	1,269,500	288,004	0	288,004
Landfill Expansion	12,500,000	12,500,000	8,344,890	98,438	8,443,328
Radio System / Communication	15,000,000	15,000,000	18,858,528	4,391	18,862,919
Industrial Park	13,073,354	13,073,354	21,032,373	0	21,032,373
City of Adairsville	8,932,000	8,932,000	4,430,489	0	4,430,489
City of Cartersville	27,822,796	27,822,796	15,624,118	0	15,624,118
City of Emerson	3,792,250	3,792,250	1,881,048	0	1,881,048
City of Euharlee	7,950,250	7,950,250	3,943,518	0	3,943,518
City of Kingston	1,838,375	1,838,375	911,880	0	911,880
City of White	1,838,375	1,838,375	911,880	0	911,880
Total	$ 220,000,000	$ 220,000,000	$ 128,257,157	$ 843,817	$ 129,100,974
Transfers to the Solid Waste Fund				(98,438)	
				$ 745,379	
Total Expenditures of the 2014 SPLOST Capital Projects Fund				$ 929,010	
Roads Expenditures Financed by Intergovernmental Revenues, Contributions, and Other Revenues				(183,631)	
				$ 745,379	

BARTOW COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2021

Project	Estimated Cost * Original	Estimated Cost * Current	Expenditures Prior Years	Expenditures Current Year	Expenditures Total
2020 SPLOST					
Renovation and Expansion of Two Courthouses and Administrative Space and Associated Parking Decks	$ 34,000,000	$ 34,000,000	$ 109,669	$ 927,707	$ 1,037,376
Public Works Projects including roads streets, and bridges and water and sewer facilities and equipment	40,200,000	40,200,000	1,340,495	2,324,362	3,664,857
Public Safety Projects including fire, sheriff, and EMS facilities and equipment	18,800,000	18,800,000	828,545	3,327,883	4,156,428
Recreation and Culture Projects	14,530,000	14,530,000	555,744	402,815	958,559
Economic Development Projects	6,200,000	6,200,000	0	765,934	765,934
Engineering Projects	2,663,000	2,663,000	0	0	0
Health and Welfare Projects	2,350,000	2,350,000	0	26,539	26,539
Information Technology Projects	1,000,000	1,000,000	44,116	58,168	102,284
City of Adairsville	5,846,400	5,846,400	802,931	979,956	1,782,887
City of Cartersville	24,318,000	24,318,000	3,339,777	4,076,110	7,415,887
City of Emerson	2,482,200	2,482,200	340,900	416,059	756,959
City of Euharlee	5,203,800	5,203,800	714,678	872,245	1,586,923
City of Kingston	1,203,300	1,203,300	165,258	201,694	366,952
City of White	1,203,300	1,203,300	165,258	201,694	366,952
Total	$ 160,000,000	$ 160,000,000	$ 8,407,371	$ 14,581,166	$ 22,988,537
Transfers to the Water and Sewer Fund				(1,955,407)	
				$ 12,625,759	
Total Expenditures of the 2020 SPLOST Capital Projects Fund				$ 13,238,208	
Roads Expenditures Financed by Intergovernmental Revenues and Contributions				(612,449)	
				$ 12,625,759	

* Estimated cost represents the portion of these projects to be financed with Special Purpose Local Option Sales Tax. Actual costs that are in excess of these amounts have been financed through alternative funds.

BARTOW COUNTY, GEORGIA
SCHEDULE OF COMPLETED STATE AWARDS EXPENDED
GEORGIA DEPARTMENT OF HUMAN SERVICES
For the year ended December 31, 2021

Grant Name	Grant Period	Contract Number	Amount Awarded	State Revenues	State Expenditures	Amount Due from State
DHS Operating Grant - Family Connection	07/01/20 to 06/30/21	42700-93-202100011	$ 48,000	$ 25,054	$ 25,054	$ 0
DHS Operating Grant - Family Connection	07/01/21 to 06/30/22	42700-93-202200005	48,000	24,000	24,000	12,000
DHS / Transit Alliance Group	07/01/20 to 06/30/21	FY2021	130,660	28,456	28,456	0
DHS / Transit Alliance Group	07/01/21 to 06/30/22	FY2022	130,660	51,578	51,578	23,128
Total			$ 357,320	$ 129,088	$ 129,088	$ 35,128