BARTOW COUNTY, GEORGIA

Annual Financial Report

For the year ended December 31, 2023

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BARTOW COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
For the year ended December 31, 2023

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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, 2023, 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, 2023, and the respective changes in the financial position and the budgetary comparisons of the General Fund and American Rescue Plan Act Special Revenue 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 judgment 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 judgment and maintain professional skepticism throughout the audit.

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 90 through 95, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2024, 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 19, 2024

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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 year ended December 31, 2023. 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, 2023 by $392,460,055 (*net position*). Of this amount, ($59,346,362) is reported as unrestricted net position. This is an increase of $32,770,596 from the previous year for unrestricted. Total net position increased by $60,185,700 from the previous year as a result of operations.

- As of December 31, 2023, Bartow County's governmental funds reported combined ending fund balances of $130,994,946. Approximately 70% of this total amount, or $91,310,398, is reported as unassigned and available for spending at the County's discretion. Approximately 24%, or $31,910,622, is restricted for capital outlay. Information about Bartow County's policy on fund balance can be found in Note 2R 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 96. 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, 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 96-99 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 32-89 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 90-95 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, 2023 and 2022

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current assets	$ 150,691,438	$ 133,249,983	$ 36,556,724	$ 39,334,713	$ 187,248,162	$ 172,584,696
Capital assets	276,338,672	261,975,567	154,192,000	135,717,821	430,530,672	397,693,388
Other noncurrent assets	144,849	369,252	398,388	412,513	543,237	781,765
Total assets	427,174,959	395,594,802	191,147,112	175,465,047	618,322,071	571,059,849
Deferred outflows of resources	36,079,897	31,267,563	5,844,820	4,939,699	41,924,717	36,207,262
Current liabilities	20,912,422	22,139,310	6,171,418	6,774,374	27,083,840	28,913,684
Noncurrent liabilities	164,934,559	170,558,579	39,807,293	38,488,222	204,741,852	209,046,801
Total liabilities	185,846,981	192,697,889	45,978,711	45,262,596	231,825,692	237,960,485
Deferred inflows of resources	31,995,460	36,900,646	3,965,581	4,326,231	35,961,041	41,226,877
Net position:						
Net investment in capital assets	267,299,478	257,543,700	138,226,664	118,704,097	405,526,142	376,247,797
Restricted	40,984,442	41,321,868	5,295,833	6,740,514	46,280,275	48,062,382
Unrestricted	(62,871,505)	(97,734,126)	3,525,143	5,617,168	(59,346,362)	(92,116,958)
Total net position	$ 245,412,415	$ 201,131,442	$ 147,047,640	$ 131,061,779	$ 392,460,055	$ 332,193,221

Net position may serve over time as a useful indicator of a government's financial position. Net position of Bartow County totaled $392,460,055 at the close of 2023. Over 103% 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 113% at December 31, 2022. 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 12%. This amount represents resources that are subject to external restrictions or enabling legislation on how they may be used.

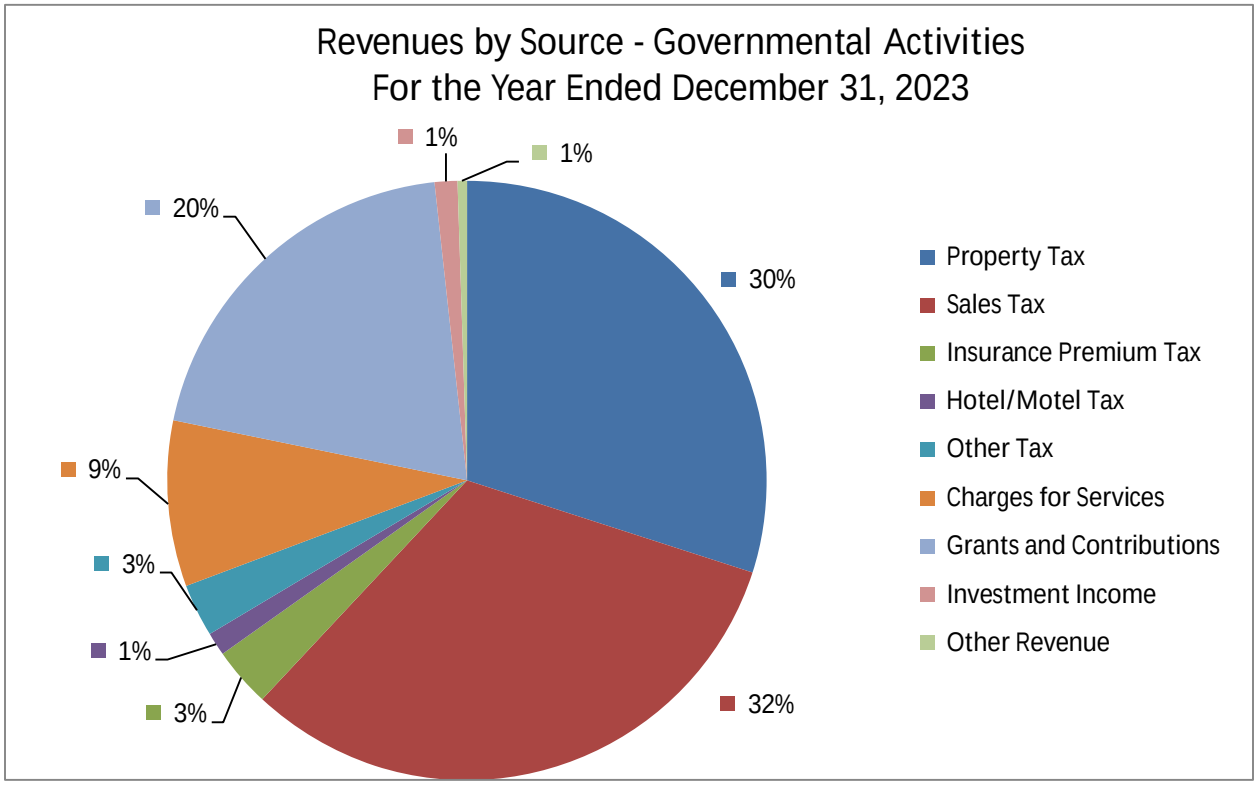
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how Bartow County's net position changed during the year.

Bartow County
Changes in Net Position
For the Years Ended December 31, 2023 and 2022

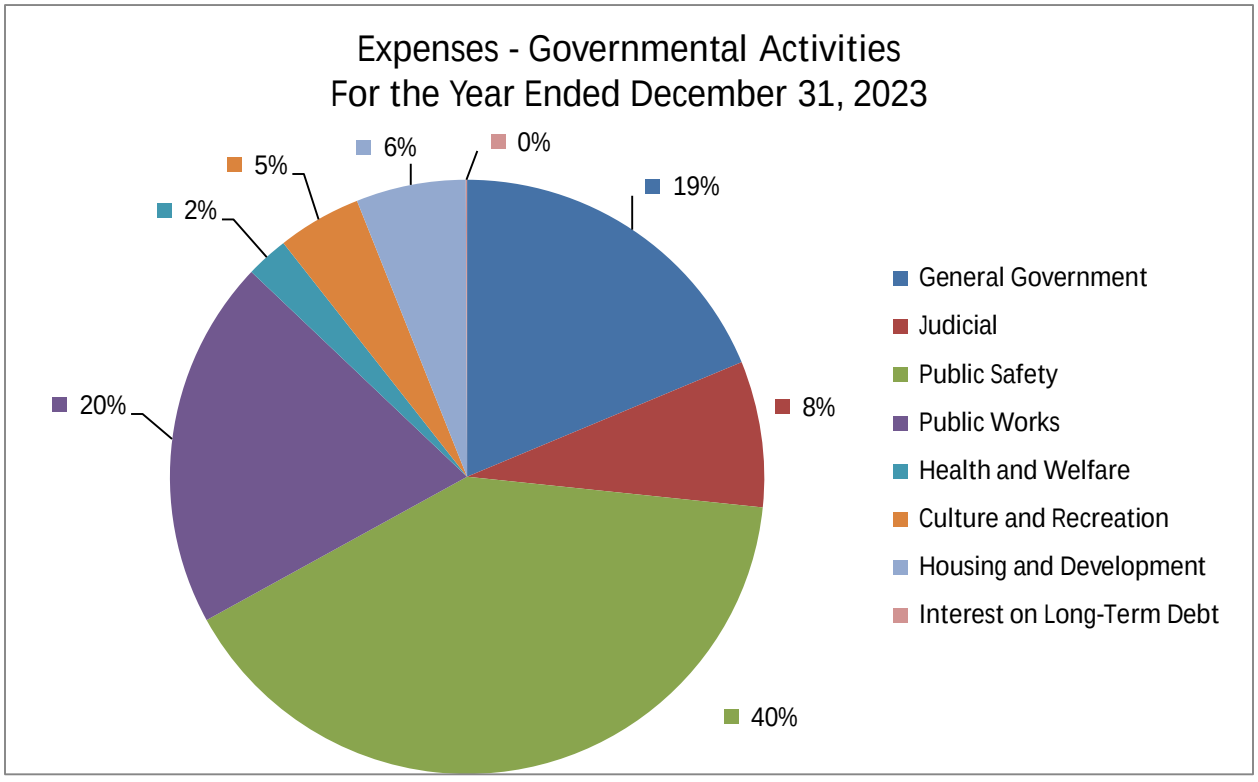
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	$ 16,727,067	$ 14,871,615	$ 33,799,564	$ 31,560,687	$ 50,526,631	$ 46,432,302
Operating grants and contributions	22,314,189	15,473,012	0	0	22,314,189	15,473,012
Capital grants and contributions	15,339,934	5,900,126	3,242,641	4,351,859	18,582,575	10,251,985
General revenues:						
Property tax	56,234,058	53,492,106	0	0	56,234,058	53,492,106
Sales tax	59,951,578	55,961,186	0	0	59,951,578	55,961,186
Insurance premium tax	6,037,940	5,691,790	0	0	6,037,940	5,691,790
Hotel/Motel tax	2,374,591	2,206,593	0	0	2,374,591	2,206,593
Other taxes	5,339,996	6,408,831	0	0	5,339,996	6,408,831
Interest & investment earnings	2,256,639	431,035	630,808	65,399	2,887,447	496,434
Other revenue	967,872	1,095,597	75,983	68,017	1,043,855	1,163,614
Total revenues	187,543,864	161,531,891	37,748,996	36,045,962	225,292,860	197,577,853
Expenses						
General government	24,860,010	23,815,351	0	0	24,860,010	23,815,351
Judicial	10,514,105	9,916,424	0	0	10,514,105	9,916,424
Public Safety	53,616,981	49,572,416	0	0	53,616,981	49,572,416
Public Works	26,679,593	20,649,733	0	0	26,679,593	20,649,733
Health and Welfare	3,078,913	2,079,605	0	0	3,078,913	2,079,605
Culture and Recreation	6,070,079	5,585,645	0	0	6,070,079	5,585,645
Housing and Development	7,947,412	7,229,994	0	0	7,947,412	7,229,994
Interest on long-term debt	70,418	29,658	0	0	70,418	29,658
Water and Sewer	0	0	25,116,306	23,079,593	25,116,306	23,079,593
Solid Waste	0	0	7,153,343	6,318,519	7,153,343	6,318,519
Total expenses	132,837,511	118,878,826	32,269,649	29,398,112	165,107,160	148,276,938
Increase (decrease) in net position before transfers	54,706,353	42,653,065	5,479,347	6,647,850	60,185,700	49,300,915
Transfers	(10,727,162)	(4,534,966)	10,727,162	4,534,966	0	0
Increase (decrease) in net position	43,979,191	38,118,099	16,206,509	11,182,816	60,185,700	49,300,915
Net position - beginning (original)	201,131,442	163,013,343	131,061,779	119,878,963	332,193,221	282,892,306
Prior period adjustments	301,782	0	(220,648)	0	81,134	0
Net position - beginning (restated)	201,433,224	163,013,343	130,841,131	119,878,963	332,274,355	282,892,306
Net position - ending	$ 245,412,415	$ 201,131,442	$ 147,047,640	$ 131,061,779	$ 392,460,055	$ 332,193,221

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 $16,206,509, or 12%.

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.

As the County completed this year, its governmental funds reported a combined ending fund balance of $130,994,946. Of this amount, $91,310,398 (70%) 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 $91,310,398, while total fund balance reached $93,072,724. Unassigned fund balance represents approximately 98% 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 84% of total General Fund expenditures, while total fund balance represents approximately 85% of that same amount. The County ended the year realizing an increase in the overall fund balance in the General Fund by $23,143,652, or approximately 33%. The County increased unassigned fund balance in the General Fund by $23,607,614, or 35%. The increase in fund balance was similar to the increase in the prior year. While revenues increased significantly, transfers from other funds decreased significantly and expenditures increased significantly. Tax revenues increased $2,805,684 due to increased property values and increased retail sales and intergovernmental revenues increased $20,892,928 due to payments from the Development Authority of Bartow County. Overall, personal services expenditures increased significantly, with the most significant increases in the Sheriff and Fire Departments. The American Rescue Plan Act (ARPA) Special Revenue Fund reflects receipts and disbursements for the ARPA Coronavirus State and Local Fiscal Recovery Fund. The 2020 SPLOST Fund reflects expenditures of special purpose local option sales taxes in accordance with the referendum.

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 above the final amended budget projections by $15,926,505, or 13.4%. General Fund expenditures were below the final amended budget projections by $4,547,915, or 4.0%. Current General Fund revenues are meeting estimates for fiscal year 2024 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 $ 14,118,052
- Solid Waste $ (10,592,909)

The Water and Sewer Fund increased net position by $15,378,981. The Solid Waste Fund increased net position by $827,528. Post-closure care liability as of December 31, 2023 is $10,408,040 versus $9,470,582 at the end of 2022. This is an increase of $937,458, or 9.9%.

Capital Assets and Debt Administration

Capital Assets. Bartow County has invested $430,530,672 in capital assets (net of accumulated depreciation) compared to $397,693,388 at the end of the previous year. This represents an increase of 8.3%. Approximately 64% of this investment is related to governmental activities and includes infrastructure, land, buildings, and machinery and equipment. Capital assets held by the County at December 31 are summarized as follows:

	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land	$ 43,186,459	$ 37,400,009	$ 10,399,457	$ 7,845,869	$ 53,585,916	$ 45,245,878
Construction in progress	27,953,426	15,659,768	33,656,863	19,545,670	61,610,289	35,205,438
Buildings and improvements	104,155,394	104,126,544	3,501,504	3,501,504	107,656,898	107,628,048
Improvements other than buildings	8,398,392	5,383,482	21,153,613	21,153,613	29,552,005	26,537,095
Vehicles and equipment	68,308,587	65,408,733	16,451,146	14,179,131	84,759,733	79,587,864
Infrastructure	399,315,133	395,489,415	154,737,369	150,356,989	554,052,502	545,846,404
Intangible right-to-use assets						
Software	1,805,382	0	0	0	1,805,382	0
Total	653,122,773	623,467,951	239,899,952	216,582,776	893,022,725	840,050,727
Accumulated depreciation/amortization	(376,784,101)	(361,492,384)	(85,707,952)	(80,864,955)	(462,492,053)	(442,357,339)
Net Capital Assets	$ 276,338,672	$ 261,975,567	$ 154,192,000	$ 135,717,821	$ 430,530,672	$ 397,693,388

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.
- Remodeled and constructed 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.
- Landfill expansion project.

Additional information on Bartow County's capital assets can be found in Note 11 on pages 54-56 of this report.

Debt. On December 31, 2023, Bartow County had a total debt balance outstanding for governmental activities in the amount of $34,008,386, as compared to $34,852,856 the previous year. Bartow County's outstanding debt for governmental activities decreased by $844,470 during the course of the year due mostly to payments in accordance with amortization schedules in excess of subscription proceeds. On December 31, 2023, Bartow County had a total debt balance outstanding for the business-type activities in the amount of $14,129,252, as compared to $14,568,555 the previous year. Bartow County's outstanding debt for business-type activities decreased by $439,303 during the course of the year due to payments in accordance with amortization schedules in excess of proceeds from notes from direct borrowings.

Additional information on the County's long-term debt can be found in Notes 12 and 13 on pages 57-63 of this report.

Economic Condition and Outlook

2023 was a positive financial year for Bartow County. Sales tax collections were up overall about 9% over 2022, reflecting economic vitality across all sectors. Residential, commercial, and industrial development were all very healthy. For 2023, the property tax digest grew around 24%; the County adopted the roll-back millage rate and therefore kept about 7% growth in property tax.

2024 is off to a reasonable start. Recession fears still exist, and the Federal Reserve has waited longer than many predicted to begin cutting rates. To date (through May), sales taxes are up about 4 percent over the comparable period of 2023. The preliminary tax digest shows growth of about 11% for 2024. Higher interest rates have had a negative impact on multi-family projects and speculative industrial projects. A number of apartment complexes and townhome developments are under construction and should finish and open in 2024, but new projects are not commencing. Several single-family home developments are still building and selling, and some new ones are getting underway. More than a few of the new large industrial logistics buildings are empty, awaiting tenants. However, remarkable economic activity is continuing to occur in the industrial manufacturing sector. The two "Mega" projects announced in late 2022 and early 2023 continued construction. The $2.5 billion Hanwha Qcells solar project has received its certificate of occupancy and has begun module production. The company is on track to hire 1,600 employees in 2024. Additionally, the $5 billion investment by a joint venture of SK On and Hyundai to produce electric vehicle batteries, projected to generate 3,700 jobs, has multiple buildings erected, and is expected to commence battery production in 2025. With several thousand residential units in the pipeline, population growth is accelerating. After growing from 100,000 to 109,000 between 2010 and 2020, the latest Census population estimate from July 1, 2023 puts Bartow County at 115,000 population. Considering several thousand jobs still coming online and several thousand dwelling units to be erected, the County expects to see 10,000 or more new residents in the next several years.

The County continues to take a conservative financial position and is focused on reducing debt and limiting the growth of expenditures. The County's credit rating was upgraded by S&P's in 2022 to AA and by Moody's in 2023 to Aa1, reflecting prudent management, strong financial position, solid revenue growth and improving local economic numbers. The strong property tax digest growth has allowed the County to reduce the millage rate repeatedly, in 2020, 2021, 2022, and 2023, while still allowing adequate revenue to cover increasing operational costs caused by growth in wages, insurance, pension and other operational costs. The County has continued to grow the unrestricted fund balance. Millage rates are at low levels not seen in over 20 years. The County also established an OPEB Trust to begin accruing funds for Other Post Employment Benefits. The right to OPEB benefits was eliminated for hires joining the county after March 2014, and that fact, over time, in conjunction with a growing OPEB Trust fund, will reduce the OPEB Liability negatively affecting the balance sheet.

The County, like most employers, has had a challenging time keeping all positions filled, especially in the Sheriff's Office and public works jobs, but large wage increases given in 2022 and 2023 have improved the situation and vacancies are dropping. The County continues to use a pay-as-you-go model for its current SPLOST (special purpose local option sales tax) 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. The County intends to renew the SPLOST via a referendum election in November 2024, to cover the period from January 2026 to December 2031.

Economically, the County continues to be conservative as information develops about a potential recession, and also considering the regulatory uncertainty created by the November 2024 Presidential election. The County's general fund budget increase was kept to 4.6% for 2024. With the number of well-paying jobs coming to the County, the local economy should remain strong. The County has no plans to issue any general obligation debt in 2024, nor has the County had need to issue any Tax Anticipation Notes for several years. The water department, as an enterprise fund, has secured loans from the Georgia Environmental Finance Authority backed by the County to construct a wastewater treatment plant, and various main lines for water and sewer, both to serve the new Mega projects and also to open up the central area of the County for development. The County is contemplating issuing about $30 to $35 million of debt in 2025 backed by the 2026 SPLOST, to accelerate delivery of some capital projects (recreational water park and Sheriff's indoor training firing range). The debt would only be issued if the referendum approving the 2026 SPLOST is approved.

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, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Bartow County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	$ 110,514,422	$ 25,458,262	$ 135,972,684	$ 3,062,060
Investments	1,821,633	0	1,821,633	0
Restricted cash and cash equivalents	0	5,948,885	5,948,885	0
Receivables (net)				
Accounts	1,622,959	4,680,845	6,303,804	170
Intergovernmental	20,625,661	318,137	20,943,798	167,465
Taxes	11,779,077	0	11,779,077	0
Leases	3,007,875	14,125	3,022,000	0
Internal balances	477,183	(477,183)	0	0
Inventories	0	613,653	613,653	30,795
Prepaid items	842,628	0	842,628	298
Total current assets	150,691,438	36,556,724	187,248,162	3,260,788
Noncurrent assets				
Leases receivable	144,849	398,388	543,237	0
Non-depreciable capital assets	71,139,885	44,056,320	115,196,205	0
Depreciable/amortizable capital assets (net)	205,198,787	110,135,680	315,334,467	2,263
Total noncurrent assets	276,483,521	154,590,388	431,073,909	2,263
Total assets	427,174,959	191,147,112	618,322,071	3,263,051
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources - pension	22,153,288	2,729,498	24,882,786	914,906
Deferred outflows of resources - OPEB	13,926,609	3,115,322	17,041,931	165,007
Total deferred outflows of resources	36,079,897	5,844,820	41,924,717	1,079,913
LIABILITIES				
Current liabilities				
Accounts payable	6,499,207	2,896,867	9,396,074	858
Intergovernmental payables	1,399,378	0	1,399,378	673
Retainages payable	864,627	47,994	912,621	0
Accrued salaries and payroll liabilities	1,299,876	101,425	1,401,301	0
Compensated absences	1,581,157	166,857	1,748,014	6,827
Unearned revenue	3,659,337	0	3,659,337	0
Claims and judgments payable	1,786,581	222,961	2,009,542	0
Guarantee obligation	2,936,121	0	2,936,121	0
Leases payable	0	0	0	738
Subscriptions payable	356,096	0	356,096	0
Notes payable	51,624	726,138	777,762	0
Bonds payable	0	58,697	58,697	0
Closure and post-closure care costs	0	62,515	62,515	0
Other current liabilities	478,418	0	478,418	0
Liabilities payable from restricted assets				
Retainages payable	0	1,018,609	1,018,609	0
Interest payable	0	35,532	35,532	0
Customer deposits	0	617,520	617,520	0
Bonds payable	0	216,303	216,303	0
Total current liabilities	20,912,422	6,171,418	27,083,840	9,096

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Bartow County Health Department
Noncurrent liabilities				
Net pension liability	$ 50,745,100	$ 5,915,351	$ 56,660,451	$ 2,162,420
Net OPEB liability	83,524,914	10,418,303	93,943,217	72,712
Compensated absences	0	0	0	61,444
Guarantee obligation	27,752,573	0	27,752,573	0
Certificates of participation	1,855,000	0	1,855,000	0
Leases payable	0	0	0	1,584
Subscriptions payable	1,056,972	0	1,056,972	0
Notes payable	0	11,003,484	11,003,484	0
Bonds payable	0	2,124,630	2,124,630	0
Closure and post-closure care costs	0	10,345,525	10,345,525	0
Total noncurrent liabilities	164,934,559	39,807,293	204,741,852	2,298,160
Total liabilities	185,846,981	45,978,711	231,825,692	2,307,256
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - leases	3,041,996	391,544	3,433,540	0
Deferred inflows of resources - pension	703,073	222,193	925,266	48,756
Deferred inflows of resources - OPEB	28,250,391	3,351,844	31,602,235	191,892
Total deferred inflows of resources	31,995,460	3,965,581	35,961,041	240,648
NET POSITION				
Net investment in capital assets	267,299,478	138,226,664	405,526,142	2,263
Restricted for:				
Judicial	976,776	0	976,776	0
Public Safety	2,621,469	0	2,621,469	0
Grant Specifications	134,592	0	134,592	0
Capital Outlay	35,386,427	5,079,530	40,465,957	0
Debt Service	1,865,178	216,303	2,081,481	0
Unrestricted	(62,871,505)	3,525,143	(59,346,362)	1,792,797
Total net position	$ 245,412,415	$ 147,047,640	$ 392,460,055	$ 1,795,060

BARTOW COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended December 31, 2023

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	$ 24,860,010	$ 3,124,349	$ 94,670	$ 5,150	$ (21,635,841)
Judicial	10,514,105	223,177	1,863,032	0	(8,427,896)
Public Safety	53,616,981	9,297,205	475,937	0	(43,843,839)
Public Works	26,679,593	2,662,488	450,329	14,374,477	(9,192,299)
Health and Welfare	3,078,913	5,091	1,077,172	951,307	(1,045,343)
Culture and Recreation	6,070,079	1,196,357	81,839	9,000	(4,782,883)
Housing and Development	7,947,412	218,400	18,271,210	0	10,542,198
Interest on long-term debt	70,418	0	0	0	(70,418)
Total governmental activities	132,837,511	16,727,067	22,314,189	15,339,934	(78,456,321)
Business-type activities					
Water and Sewer	25,116,306	26,069,482	0	3,242,641	4,195,817
Solid Waste	7,153,343	7,730,082	0	0	576,739
Total business-type activities	32,269,649	33,799,564	0	3,242,641	4,772,556
Total primary government	165,107,160	50,526,631	22,314,189	18,582,575	(73,683,765)
Component Unit					
Bartow County Health Department					
Health and Welfare	2,154,878	935,712	985,254	0	(233,912)

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Change in net position				
Net (expense) revenue	$ (78,456,321)	$ 4,772,556	$ (73,683,765)	$ (233,912)
General revenues				
Taxes				
Property	56,234,058	0	56,234,058	0
Sales	59,951,578	0	59,951,578	0
Insurance premium	6,037,940	0	6,037,940	0
Occupational	447,008	0	447,008	0
Franchise	568,059	0	568,059	0
Intangible	1,092,851	0	1,092,851	0
Alcohol Excise	528,638	0	528,638	0
Hotel/Motel	2,374,591	0	2,374,591	0
Energy Excise	2,069,533	0	2,069,533	0
Other	633,907	0	633,907	0
Interest and investment earnings	2,256,639	630,808	2,887,447	46,418
Payments from Bartow County	0	0	0	250,000
Gain on sale of assets	23,007	7,355	30,362	0
Other	944,865	68,628	1,013,493	0
Transfers	(10,727,162)	10,727,162	0	0
Total general revenues and transfers	122,435,512	11,433,953	133,869,465	296,418
Change in net position	43,979,191	16,206,509	60,185,700	62,506
Net position - beginning (original)	201,131,442	131,061,779	332,193,221	1,732,554
Prior period adjustments	301,782	(220,648)	81,134	0
Net position - beginning (restated)	201,433,224	130,841,131	332,274,355	1,732,554
Net position - ending	$ 245,412,415	$ 147,047,640	$ 392,460,055	$ 1,795,060

BARTOW COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2023

	General	American Rescue Plan Act	2020 SPLOST	Nonmajor Governmental Funds	Totals
ASSETS					
Cash and cash equivalents	$ 68,232,357	$ 4,633,368	$ 32,376,203	$ 5,272,494	$ 110,514,422
Investments	0	0	0	1,821,633	1,821,633
Receivables (net)					
Accounts	68,695	0	0	1,554,264	1,622,959
Intergovernmental	20,211,722	0	0	413,939	20,625,661
Taxes	7,942,878	0	3,672,542	163,657	11,779,077
Leases	3,152,724	0	0	0	3,152,724
Due from other funds	535,165	0	0	8,262	543,427
Prepaid items	726,598	0	0	116,030	842,628
Total assets	$ 100,870,139	$ 4,633,368	$ 36,048,745	$ 9,350,279	$ 150,902,531
LIABILITIES					
Accounts payable	$ 2,240,351	$ 853,149	$ 2,807,275	$ 598,432	$ 6,499,207
Intergovernmental payables	0	0	1,300,222	99,156	1,399,378
Retainages payable	0	0	746,450	118,177	864,627
Accrued salaries and payroll liabilities	1,270,148	0	0	29,728	1,299,876
Due to other agencies	0	0	0	478,367	478,367
Due to other funds	0	0	50,000	16,244	66,244
Unearned revenue	13,710	3,645,627	0	0	3,659,337
Other liabilities	0	0	0	51	51
Total liabilities	3,524,209	4,498,776	4,903,947	1,340,155	14,267,087
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes	1,231,210	0	0	0	1,231,210
Unavailable fines and forfeitures	0	0	0	1,367,292	1,367,292
Leases	3,041,996	0	0	0	3,041,996
Total deferred inflows of resources	4,273,206	0	0	1,367,292	5,640,498
FUND BALANCES					
Nonspendable prepaid items	726,598	0	0	116,030	842,628
Nonspendable leases receivable	110,728	0	0	0	110,728
Restricted for:					
Judicial	0	0	0	976,776	976,776
Public Safety	0	0	0	1,254,177	1,254,177
Grant Specifications	0	134,592	0	0	134,592
Capital Outlay	0	0	31,144,798	765,824	31,910,622
Debt Service	0	0	0	1,865,178	1,865,178
Assigned for:					
Public Safety	0	0	0	1,291,209	1,291,209
Housing and Development	0	0	0	273,401	273,401
Debt Service	925,000	0	0	100,237	1,025,237
Unassigned	91,310,398	0	0	0	91,310,398
Total fund balances	93,072,724	134,592	31,144,798	6,642,832	130,994,946
Total liabilities, deferred inflows of resources, and fund balances	$ 100,870,139	$ 4,633,368	$ 36,048,745	$ 9,350,279	$ 150,902,531

BARTOW COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
December 31, 2023

Total fund balances - total governmental funds			$ 130,994,946
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			276,338,672
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	$ 1,231,210		
Fines and forfeitures	1,367,292		2,598,502
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	22,153,288		
OPEB	13,926,609		
Deferred inflows of resources:			
Pension	(703,073)		
OPEB	(28,250,391)		7,126,433
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:			
Net pension liability	(50,745,100)		
Net OPEB liability	(83,524,914)		
Compensated absences	(1,581,157)		
Claims and judgements payable	(1,786,581)		
Guarantee obligation	(30,688,694)		
Certificates of participation	(1,855,000)		
Subscriptions payable	(1,413,068)		
Notes payable	(51,624)		(171,646,138)
Net position of governmental activities			$ 245,412,415

BARTOW COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended December 31, 2023

	General	American Rescue Plan Act	2020 SPLOST	Nonmajor Governmental Funds	Totals
REVENUES					
Taxes	$ 90,898,647	$ 0	$ 36,225,749	$ 2,376,163	$ 129,500,559
Licenses and permits	2,785,320	0	0	0	2,785,320
Fines, fees and forfeitures	3,279,710	0	0	1,057,584	4,337,294
Charges for services	5,264,237	0	0	2,923,238	8,187,475
Intergovernmental	29,916,560	4,667,020	224,482	1,323,458	36,131,520
Interest	2,099,183	73,875	1,448,859	96,345	3,718,262
Contributions	17,478	0	0	81,839	99,317
Other	888,870	0	0	55,995	944,865
Total revenues	135,150,005	4,740,895	37,899,090	7,914,622	185,704,612
EXPENDITURES					
Current					
General Government	15,626,407	0	0	0	15,626,407
Judicial	11,339,712	0	0	143,942	11,483,654
Public Safety	52,261,687	0	0	3,727,605	55,989,292
Public Works	11,249,338	0	0	0	11,249,338
Health and Welfare	4,432,251	0	0	951,307	5,383,558
Culture and Recreation	5,997,786	0	0	0	5,997,786
Housing and Development	4,963,433	0	0	1,580,358	6,543,791
Capital outlay	0	0	32,914,685	466,138	33,380,823
Debt service	3,213,680	0	58,430	65,493	3,337,603
Intergovernmental	0	0	9,763,637	0	9,763,637
Total expenditures	109,084,294	0	42,736,752	6,934,843	158,755,889
Excess (deficiency) of revenues over (under) expenditures	26,065,711	4,740,895	(4,837,662)	979,779	26,948,723
Other financing sources (uses)					
Transfers in	1,607,839	0	0	686,070	2,293,909
Transfers out	(6,175,540)	(4,667,020)	(320,862)	(1,857,649)	(13,021,071)
Sale of capital assets	168,433	0	0	0	168,433
Issuance of subscriptions payable	1,477,209	0	328,173	0	1,805,382
Total other financing sources (uses)	(2,922,059)	(4,667,020)	7,311	(1,171,579)	(8,753,347)
Net change in fund balance	23,143,652	73,875	(4,830,351)	(191,800)	18,195,376
Fund balances, January 1 (original)	69,929,072	60,717	35,975,149	7,057,446	113,022,384
Prior period adjustments	0	0	0	(222,814)	(222,814)
Fund balances, January 1 (restated)	69,929,072	60,717	35,975,149	6,834,632	112,799,570
Fund balances, December 31	$ 93,072,724	$ 134,592	$ 31,144,798	$ 6,642,832	$ 130,994,946

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, 2023

Net change in fund balances - total governmental funds		$ 18,195,376
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/amortization expense.		
Capital outlays	$ 33,834,517	
Depreciation	(16,023,976)	17,810,541
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	(877,685)	
Related accumulated depreciation	732,259	(145,426)
Distributions of capital assets decrease net position in the statement of activities, but do not appear in the governmental funds because they are not financial uses.		
Cost of assets distributed to other governments	(3,302,010)	
Related accumulated depreciation	0	(3,302,010)
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	9,570,134	
Cost of benefits earned net of employee contributions	(10,316,301)	(746,167)
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	6,899,578	
Cost of benefits earned net of employee contributions	3,404,277	10,303,855
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	(617,332)	
Debt proceeds	(1,805,382)	
Debt principal payments	3,272,109	
Amortization of discount on certificate of participation	(4,925)	844,470
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	437,605	
Unavailable revenue - fines and forfeitures	1,367,292	1,804,897
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	(101,940)	
Claims and judgements payable	(684,405)	(786,345)
Change in net position of governmental activities		$ 43,979,191

BARTOW COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 91,831,000	$ 91,741,000	$ 90,898,647	$ (842,353)
Licenses and permits	2,333,000	2,867,000	2,785,320	(81,680)
Fines, fees and forfeitures	3,185,000	3,328,000	3,279,710	(48,290)
Charges for services	4,655,500	5,157,500	5,264,237	106,737
Intergovernmental	12,000,000	12,565,000	29,916,560	17,351,560
Interest	500,000	2,150,000	2,099,183	(50,817)
Contributions	30,000	105,000	17,478	(87,522)
Other	1,490,000	1,310,000	888,870	(421,130)
Total revenues	116,024,500	119,223,500	135,150,005	15,926,505
EXPENDITURES				
Current				
General Government				
Commissioner's Office	1,523,000	1,523,000	1,456,695	66,305
Legal	307,000	298,000	284,798	13,202
Data Processing	1,148,600	1,264,800	1,264,737	63
Purchasing	487,000	487,000	436,813	50,187
Elections and Registrar	898,500	898,500	763,691	134,809
Tax Assessor	1,647,000	1,647,000	1,584,679	62,321
Tax Commissioner	1,931,000	1,979,000	1,960,604	18,396
Facilities	3,134,800	3,337,300	3,264,792	72,508
Human Resources	634,800	634,800	602,737	32,063
County Administration	5,249,500	4,294,500	4,006,861	287,639
Judicial				
Superior Court	1,285,500	1,989,000	1,988,664	336
District Attorney	2,213,000	2,213,000	1,596,060	616,940
Public Defender	977,000	977,000	972,109	4,891
Clerk of Superior Court	2,071,200	2,071,200	1,910,086	161,114
Magistrate Court	1,188,500	1,188,500	1,150,441	38,059
Probate Court	1,384,000	1,384,000	1,260,082	123,918
Juvenile Court	2,149,100	2,149,100	2,027,769	121,331
Victim Assistance	486,600	486,600	434,501	52,099
Public Safety				
Sheriff and Jail	30,840,500	33,937,309	33,689,236	248,073
Coroner	243,000	243,000	203,542	39,458
Fire	17,761,000	17,761,000	17,182,269	578,731
Emergency Management	0	109,900	109,882	18
Animal Control	1,106,000	1,106,000	1,076,758	29,242
Public Works				
Highways and Streets	12,633,500	11,623,500	11,249,338	374,162
Health and Welfare				
Health Department	1,525,000	1,282,400	529,761	752,639
Mental Health	62,000	317,900	317,857	43
Senior Citizens Services	995,000	1,712,000	1,683,472	28,528
Indigent Care Services	787,100	787,100	621,722	165,378
Transit	1,526,100	1,526,100	1,279,439	246,661
Culture and Recreation				
Parks and Recreation	5,186,000	5,239,000	5,104,786	134,214
Libraries	900,000	900,000	893,000	7,000

BARTOW COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current				
Housing and Development				
Community Development	$ 3,686,500	$ 4,332,000	$ 4,322,660	$ 9,340
County Agent	347,500	407,500	397,454	10,046
Forestry	18,000	18,000	16,574	1,426
Economic Development	250,000	230,000	226,745	3,255
Airport	200,000	0	0	0
Debt service				
Principal	1,846,700	3,277,200	3,213,680	63,520
Interest	1,300,000	0	0	0
Total expenditures	109,930,000	113,632,209	109,084,294	4,547,915
Excess (deficiency) of revenues over expenditures	6,094,500	5,591,291	26,065,711	20,474,420
Other financing sources (uses)				
Transfers in	930,000	1,541,000	1,607,839	66,839
Transfers out	(7,487,800)	(6,187,800)	(6,175,540)	12,260
Sale of capital assets	50,000	120,000	168,433	48,433
Issuance of subscriptions payable	0	1,477,209	1,477,209	0
Contingency	(1,000,000)	(2,541,700)	0	2,541,700
Total other financing sources (uses)	(7,507,800)	(5,591,291)	(2,922,059)	2,669,232
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,413,300)	0	23,143,652	23,143,652
Fund balances, January 1	1,413,300	0	69,929,072	69,929,072
Fund balances, December 31	$ 0	$ 0	$ 93,072,724	$ 93,072,724

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, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ 6,185,000	$ 6,125,000	$ 4,667,020	$ (1,457,980)
Interest	15,000	75,000	73,875	(1,125)
Total revenues	6,200,000	6,200,000	4,740,895	(1,459,105)
EXPENDITURES	0	0	0	0
Excess (deficiency) of revenues over expenditures	6,200,000	6,200,000	4,740,895	(1,459,105)
Other financing sources (uses)				
Transfers out	(6,200,000)	(6,200,000)	(4,667,020)	1,532,980
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	73,875	73,875
Fund balances, January 1	0	0	60,717	60,717
Fund balances, December 31	$ 0	$ 0	$ 134,592	$ 134,592

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2023

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
ASSETS			
Current assets			
Cash and cash equivalents	$ 20,003,880	$ 5,454,382	$ 25,458,262
Restricted cash and cash equivalents	5,948,885	0	5,948,885
Receivables (net)			
Accounts	4,140,101	540,744	4,680,845
Intergovernmental	318,137	0	318,137
Leases	14,125	0	14,125
Inventories	613,653	0	613,653
Total current assets	31,038,781	5,995,126	37,033,907
Noncurrent assets			
Leases receivable	398,388	0	398,388
Capital assets			
Non-depreciable	36,898,056	7,158,264	44,056,320
Depreciable (net)	98,520,236	11,615,444	110,135,680
Total noncurrent assets	135,816,680	18,773,708	154,590,388
Total assets	166,855,461	24,768,834	191,624,295
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pension	1,514,974	1,214,524	2,729,498
Deferred outflows of resources - OPEB	2,273,295	842,027	3,115,322
Total deferred outflows of resources	3,788,269	2,056,551	5,844,820
LIABILITIES			
Current liabilities			
Accounts payable	2,593,759	303,108	2,896,867
Retainages payable	0	47,994	47,994
Accrued salaries and payroll liabilities	54,279	47,146	101,425
Compensated absences	102,046	64,811	166,857
Claims and judgements payable	144,780	78,181	222,961
Due to other funds	477,183	0	477,183
Notes payable	726,138	0	726,138
Revenue bonds payable	58,697	0	58,697
Closure and post-closure care costs	0	62,515	62,515
Liabilities payable from restricted assets			
Retainages payable	1,018,609	0	1,018,609
Interest payable	35,532	0	35,532
Customer deposits	617,520	0	617,520
Revenue bonds payable	216,303	0	216,303
Total current liabilities	6,044,846	603,755	6,648,601

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2023

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
Noncurrent liabilities			
Net pension liability	$ 3,133,323	$ 2,782,028	$ 5,915,351
Net OPEB liability	6,763,912	3,654,391	10,418,303
Notes payable	11,003,484	0	11,003,484
Revenue bonds payable	2,124,630	0	2,124,630
Closure and post-closure care costs	0	10,345,525	10,345,525
Total noncurrent liabilities	23,025,349	16,781,944	39,807,293
Total liabilities	29,070,195	17,385,699	46,455,894
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - leases	391,544	0	391,544
Deferred inflows of resources - pension	43,033	179,160	222,193
Deferred inflows of resources - OPEB	2,176,129	1,175,715	3,351,844
Total deferred inflows of resources	2,610,706	1,354,875	3,965,581
NET POSITION			
Net investment in capital assets	119,548,944	18,677,720	138,226,664
Restricted for Capital Outlay	5,079,530	0	5,079,530
Restricted for Debt Service	216,303	0	216,303
Unrestricted	14,118,052	(10,592,909)	3,525,143
Total net position	$ 138,962,829	$ 8,084,811	$ 147,047,640

BARTOW COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended December 31, 2023

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
OPERATING REVENUES			
Charges for sales and services	$ 26,069,482	$ 7,730,082	$ 33,799,564
Other	68,628	0	68,628
Total operating revenues	26,138,110	7,730,082	33,868,192
OPERATING EXPENSES			
Costs of sales and services	16,166,631	2,992,822	19,159,453
Personal services	4,311,140	3,256,335	7,567,475
Depreciation	4,044,096	904,186	4,948,282
Total operating expenses	24,521,867	7,153,343	31,675,210
Operating income (loss)	1,616,243	576,739	2,192,982
Non-operating revenues (expenses)			
Interest revenue	630,808	0	630,808
Interest expense	(233,209)	0	(233,209)
Gain (loss) on sale of assets	(111,230)	7,355	(103,875)
Debt issue costs	(250,000)	0	(250,000)
Total non-operating revenues (expenses)	36,369	7,355	43,724
Net income (loss) before capital contributions and transfers	1,652,612	584,094	2,236,706
Capital contributions			
Intergovernmental	272,264	0	272,264
Connection fees	2,446,774	0	2,446,774
Capital contributions	523,603	0	523,603
Total capital contributions	3,242,641	0	3,242,641
Net income (loss) before transfers	4,895,253	584,094	5,479,347
Transfers in (out)			
Transfers in	10,483,728	243,434	10,727,162
Change in net position	15,378,981	827,528	16,206,509
Net position, January 1 (original)	123,725,957	7,335,822	131,061,779
Prior period adjustments	(142,109)	(78,539)	(220,648)
Net position, January 1 (restated)	123,583,848	7,257,283	130,841,131
Net position, December 31	$ 138,962,829	$ 8,084,811	$ 147,047,640

See accompanying notes to the financial statements.

BARTOW COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended December 31, 2023

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
Cash flows from operating activities:			
Receipts from customers	$ 24,911,893	$ 7,689,343	$ 32,601,236
Payments to suppliers	(16,244,891)	(1,942,141)	(18,187,032)
Payments to employees	(4,710,487)	(3,578,553)	(8,289,040)
Other receipts	45,596	0	45,596
Net cash provided (used) by operating activities	4,002,111	2,168,649	6,170,760
Cash flows from non-capital financing activities:			
Payments to other funds	(192,443)	0	(192,443)
Cash flows from capital and related financing activities:			
Receipts of capital contributions	2,970,377	0	2,970,377
Receipts from other funds	10,483,728	243,434	10,727,162
Receipts from other governments	1,681,215	0	1,681,215
Receipts of lease payments	13,057	0	13,057
Proceeds from sale of capital assets	5,922	7,355	13,277
Payments for acquisitions of capital assets	(18,214,796)	(3,488,733)	(21,703,529)
Payment of prior year capital related payables	(1,520,801)	(924,368)	(2,445,169)
Interest paid	(236,117)	0	(236,117)
Debt issue costs paid	(250,000)	0	(250,000)
Proceeds from promissory notes	273,499	0	273,499
Principal payments - promissory notes	(716,610)	0	(716,610)
Principal payments - bonds	(265,000)	0	(265,000)
Net cash provided (used) by capital and related financing activities	(5,775,526)	(4,162,312)	(9,937,838)
Cash flows from investing activities			
Interest received	581,479	0	581,479
Net increase (decrease) in cash and cash equivalents	(1,384,379)	(1,993,663)	(3,378,042)
Cash and cash equivalents, January 1	27,337,144	7,448,045	34,785,189
Cash and cash equivalents, December 31	$ 25,952,765	$ 5,454,382	$ 31,407,147

See accompanying notes to the financial statements.

BARTOW COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended December 31, 2023

	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)	$ 1,616,243	$ 576,739	$ 2,192,982
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	4,044,096	904,186	4,948,282
Landill closure/postclosure costs	0	937,458	937,458
(Increase) decrease in accounts receivable	(1,217,139)	(40,739)	(1,257,878)
(Increase) decrease in inventories	64,470	0	64,470
(Increase) decrease in deferred outflows of resources - pension	(258,646)	(366,681)	(625,327)
(Increase) decrease in deferred outflows of resources - OPEB	(966,001)	161,611	(804,390)
Increase (decrease) in accounts payable	(211,870)	81,866	(130,004)
Increase (decrease) in claims and judgements payable	69,140	31,357	100,497
Increase (decrease) in customer deposits	59,550	0	59,550
Increase (decrease) in accrued payroll liabilities	15,564	13,563	29,127
Increase (decrease) in net pension liability	1,060,450	947,085	2,007,535
Increase (decrease) in net OPEB liability	(282,944)	(707,948)	(990,892)
Increase (decrease) in deferred inflows of resources - leases	(23,032)	0	(23,032)
Increase (decrease) in deferred inflows of resources - pension	(675,337)	(636,453)	(1,311,790)
Increase (decrease) in deferred inflows of resources - OPEB	707,567	266,605	974,172
Total adjustments	2,385,868	1,591,910	3,977,778
Net cash provided (used) by operating activities	$ 4,002,111	$ 2,168,649	$ 6,170,760
Cash and cash equivalents reconciliation			
Cash and cash equivalents	$ 20,003,880	$ 5,454,382	$ 25,458,262
Restricted assets			
Cash and cash equivalents	5,948,885	0	5,948,885
	$ 25,952,765	$ 5,454,382	$ 31,407,147

Noncash investing, capital, and financing activites:

Acquisition of capital assets through payables totaled $1,836,084.

Increase in notes payable through intergovernmental receivables totaled $318,137.

BARTOW COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
December 31, 2023

	OPEB Trust Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	$ 0	$ 3,565,196
Investments, at fair value:		
Mutual funds	1,058,241	0
Taxes receivable	0	12,819,032
Total assets	1,058,241	16,384,228
LIABILITIES		
Due to others	0	13,036,238
NET POSITION		
Restricted for OPEB benefits	1,058,241	0
Restricted for individuals, organizations, and other governments	0	3,347,990
Total net position	$ 1,058,241	$ 3,347,990

See accompanying notes to the financial statements.

BARTOW COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the year ended December 31, 2023

	OPEB Trust Fund	Custodial Funds
ADDITIONS		
Employer contributions	$ 1,000,000	$ 0
Net investment income	58,241	0
Taxes collected for other agencies	0	140,081,636
Court fees collected for other agencies	0	4,338,551
Court individual cases	0	4,590,022
Sheriff fees collected	0	609,273
Sheriff inmate account deposits	0	1,286,391
Total additions	1,058,241	150,905,873
DEDUCTIONS		
Taxes distributed to other agencies	0	140,063,842
Court fees distributed to other agencies	0	4,269,572
Payments to others	0	4,879,596
Sheriff fees distributed to other agencies	0	609,273
Payments from inmates to others	0	1,275,148
Total deductions	0	151,097,431
Change in net position	1,058,241	(191,558)
Net position - beginning	0	3,539,548
Net position - ending	$ 1,058,241	$ 3,347,990

See accompanying notes to the financial statements.

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.

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.

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

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).

Fiduciary Fund Types

Trust Funds – Trust funds are used to account for assets held by the County as a trustee or agent to be expended or invested in accordance with the conditions of a trust or in its agency capacity. The County has an OPEB trust fund to account for a single employer other post-employment benefits system administered by the County for the benefit of its eligible employees.

Custodial Funds – Custodial Funds are fiduciary in nature and are accounted for using the accrual basis of accounting. These funds are used to account for assets that are held for others.

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

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.

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.

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

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 leases are reported as other financing sources.

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.

2. Summary of Significant Accounting Policies (continued)

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.

G. Budgetary Information

An operating budget is legally adopted each 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.

2. Summary of Significant Accounting Policies (continued)

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.

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. Leases Receivable

Leases receivable are measured at the present value of lease payments expected to be received during the lease terms. Under the lease agreements, the County may receive variable lease payments that are dependent upon the lessees' revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

A deferred inflow of resources is recorded for each of the leases. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the respective lease.

K. 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.

L. 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.

2. Summary of Significant Accounting Policies (continued)

M. 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.

The County has recorded intangible right-to-use assets as a result of implementing GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The assets are initially measured at an amount equal to the initial measurement of the related lease or subscription liability plus any payments made prior to the lease or subscription term, less lease or subscription incentives, and plus ancillary charges necessary to place the lease or subscription into service. The intangible right-to-use assets are amortized on a straight-line basis over the shorter of the estimated useful life of the underlying asset or life of the related lease or subscription.

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.

2. Summary of Significant Accounting Policies (continued)

M. Capital Assets, continued

Depreciation and amortization 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
Intangible right-to-use assets	
Software	5-10

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.

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(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)

N. Deferred Outflows/Inflows of Resources, continued

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The 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 three sources: property taxes, fines, fees, and forfeitures, 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 leases receivable, defined benefit pension plan, and other postemployment benefit plan.

O. 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.

P. 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)

Q. 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.

R. 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)

R. 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.

S. 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)

T. 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.

U. 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.

V. 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)

W. 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 Fitch's criteria for AAAf/S1 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/S1 by Fitch. The weighted average maturity at the end of the current year was 26 days. At the end of the current year, the County's balance in Georgia Fund 1 was $90,448,249.

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	$ 1,821,633	53	A to A2

(1) - Standard and Poor's and Moodys

At the end of the current year, the County's OPEB Trust Fund had investments consisting of the following:

Investment Type	Fair Value	Average Maturity (in months)	Credit Rating (1)
Mutual funds	$ 1,058,241	N/A	N/A

Mutual funds are classified as Level 1 of the hierarchy and are valued using prices quoted in active markets.

4. Accounts Receivable

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

Primary Government:		
Major Funds		
General Fund		$ 68,695
Water and Sewer Fund	$ 5,156,931	
Less: Allowance for Uncollectible Accounts	(1,016,830)	4,140,101
Solid Waste Fund	626,758	
Less: Allowance for Uncollectible Accounts	(86,014)	540,744
Nonmajor Funds		
Emergency Telephone Special Revenue Fund		186,972
Opioid Settlement Special Revenue Fund		1,367,292
Total primary government		$ 6,303,804
Bartow County Health Department Component Unit		$ 170

5. Intergovernmental Receivables

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

Primary Government:	
Major Funds	
General Fund	$ 20,211,722
Water and Sewer Fund	318,137
Nonmajor Funds	
Drug Abuse Education Special Revenue Fund	526
Crime Victim Assistance Special Revenue Fund	6,972
County Jail Special Revenue Fund	15,325
Multiple Grants Special Revenue Fund	330,280
Radio System M&O Special Revenue Fund	60,836
Total primary government	$ 20,943,798
Bartow County Health Department Component Unit	$ 167,465

6. Leases Receivable

In 1986, the County entered into a lease agreement to provide the tenant the right to use a building. The lease was amended at various times over the years with the most recent amendment in 2019 to extend the lease term through September 2039. Under the amended lease, the tenant paid the County a monthly payment of $15,260 per month for the first 12 months of the lease. On the annual anniversary date of the commencement date, the monthly rent amount is increased by $350 of the rent paid in the previous year.

In 2015, the County entered into a five year lease agreement with a cell phone service provider to provide the tenant the right to a portion of real property, together with the right to use the tower located thereon. The lease provides for four additional, five-year terms. Under the lease, the tenant paid the County a monthly payment of $1,800 per month for the first 12 months of the lease. On the annual anniversary date of the commencement date, the monthly rent amount is increased by two and one half percent of the rent paid in the previous year.

Leases receivable are measured as the present value of the future minimum rent payments expected to be received during the lease terms at imputed discount rates ranging between 1.82% and 3.08%. At the end of the current year, leases receivable totaled $3,152,724 and $412,513 for the governmental activities and business-type activities, respectively. The related deferred inflows of resources totaled $3,041,996 and $391,544 for the governmental activities and business-type activities, respectively. During the current year, the County recognized $213,157 of lease revenue (reported as other revenue) and $71,627 of interest revenue under the leases.

7. Notes Receivable

In December 2020, Bartow County entered into a transfer and purchase-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. During the current year, the organization was unable to make payments on the note and the note was deemed uncollectible and written off

8. 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 2023, based upon the assessments as of January 1, 2023, were levied on August 9, 2023, billed on September 15, 2023, and due on November 15, 2023. 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	
2023	$ 5,077,592
2022	185,205
2021	16,689
2020	8,203
2019	3,632
2018	1,097
2017	323
	5,292,741
Less allowance for uncollectible	(98,941)
Total	$ 5,193,800

$6,082,765 of sales taxes, $156,828 of excise taxes, $136,099 of franchise taxes, $45,928 in alcoholic beverage taxes, and $163,657 of hotel/motel tax are also included in taxes receivable.

9. 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	2020 SPLOST	$ 50,000
	Water and Sewer	472,517
	Nonmajor Governmental	12,648
Nonmajor Governmental	Water and Sewer	4,666
	Nonmajor Governmental	3,596
		$ 543,427

9. Interfund Receivables and Payables (continued)

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".

10. Interfund Transfers

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

Transfer Out Fund	Transfer In Fund	Amount
General	Nonmajor Governmental	$ 679,694
	Water and Sewer	5,495,846
American Rescue Plan Act	Water and Sewer	4,667,020
2020 SPLOST	Water and Sewer	320,862
Nonmajor Governmental	General	1,607,839
	Solid Waste	243,434
	Nonmajor Governmental	6,376
		$ 13,021,071

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.

11. 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	$ 37,400,009	$ 5,786,450	$ 0	$ 43,186,459
Construction in progress	15,659,768	15,627,995	(3,334,337)	27,953,426
Total nondepreciable assets	53,059,777	21,414,445	(3,334,337)	71,139,885
Depreciable/amortizable assets				
Buildings	104,126,544	28,850	0	104,155,394
Land improvements	5,383,482	3,014,910	0	8,398,392
Vehicles and equipment	65,408,733	3,764,795	(864,941)	68,308,587
Infrastructure	395,489,415	3,825,718	0	399,315,133
Intangible right-to-use assets				
Software	0	1,805,382	0	1,805,382
Total depreciable/amortizable assets	570,408,174	12,439,655	(864,941)	581,982,888
Less accumulated depreciation/amortization				
Buildings	(31,180,748)	(1,903,300)	0	(33,084,048)
Land improvements	(1,203,795)	(257,660)	0	(1,461,455)
Vehicles and equipment	(37,065,514)	(4,973,228)	732,259	(41,306,483)
Infrastructure	(292,042,327)	(8,693,880)	0	(300,736,207)
Intangible right-to-use assets				
Software	0	(195,908)	0	(195,908)
Total accumulated depreciation/amortization	(361,492,384)	(16,023,976)	732,259	(376,784,101)
Total depreciable/amortizable assets, net	208,915,790	(3,584,321)	(132,682)	205,198,787
Governmental activities capital assets, net	$ 261,975,567	$ 17,830,124	$ (3,467,019)	$ 276,338,672

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of $19,583, projects transferred to other governments in the amount of $3,302,010, and projects abandoned in the amount of $12,744.

11. Capital Assets (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Nondepreciable assets				
Land	$ 7,845,869	$ 2,553,588	$ 0	$ 10,399,457
Construction in progress	19,545,670	17,750,169	(3,638,976)	33,656,863
Total nondepreciable assets	27,391,539	20,303,757	(3,638,976)	44,056,320
Depreciable assets				
Buildings	3,501,504	0	0	3,501,504
Land improvements	21,153,613	0	0	21,153,613
Distribution system	150,356,989	4,380,380	0	154,737,369
Vehicles and equipment	14,179,131	2,377,300	(105,285)	16,451,146
Total depreciable assets	189,191,237	6,757,680	(105,285)	195,843,632
Less accumulated depreciation				
Buildings and improvements	(1,558,260)	(36,597)	0	(1,594,857)
Land improvements	(14,096,361)	(210,602)	0	(14,306,963)
Distribution system	(57,426,299)	(3,543,729)	0	(60,970,028)
Vehicles and equipment	(7,784,035)	(1,157,354)	105,285	(8,836,104)
Total accumulated depreciation	(80,864,955)	(4,948,282)	105,285	(85,707,952)
Total depreciable assets, net	108,326,282	1,809,398	0	110,135,680
Business-type activities capital assets, net	$ 135,717,821	$ 22,113,155	$ (3,638,976)	$ 154,192,000

Decreases in construction in progress for the business-type activities consist of projects placed in service in the amount of $3,521,824 and projects abandoned in the amount of $117,152.

11. Capital Assets (continued)

Activity for the discretely presented component unit is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Health Department				
Depreciable/amortizable assets				
Machinery and equipment	$ 43,533	$ 0	$ 0	$ 43,533
Intangible right-to-use assets				
Machinery and equipment	2,979	0	0	2,979
Total depreciable/amortizable assets	46,512	0	0	46,512
Less accumulated depreciation/amortization				
Machinery and equipment	(42,604)	(929)	0	(43,533)
Intangible right-to-use assets				
Machinery and equipment	0	(716)	0	(716)
Total accumulated depreciation/amortization	(42,604)	(1,645)	0	(44,249)
Total Health Department capital assets, net	$ 3,908	$ (1,645)	$ 0	$ 2,263

Depreciation/amortization expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 554,268
Judicial	30,964
Public Safety	5,210,992
Public Works	9,282,325
Health and Welfare	137,304
Culture and Recreation	796,699
Housing and Development	11,424
Total depreciation/amortization expense for governmental activities	$ 16,023,976
Business-type activities	
Water and Sewer	$ 4,044,096
Solid Waste	904,186
Total depreciation/amortization expense for business-type activities	$ 4,948,282
Health Department Component Unit	$ 1,645

12. Long-Term Debt

Governmental Activities

Subscriptions Payable

In May 2023, the County entered into a subscription-based information technology arrangement (SBITA) with a vendor for software. The subscription requires 5 annual payments of $272,138 beginning in May 2023. The subscription liability was measured at a discount rate of 2.374%. The principal balance of the subscription at the end of the current year is $1,026,247.

In August 2023, the County entered into a subscription-based information technology arrangement (SBITA) with a vendor for software. The subscription requires 6 annual payments of $58,430 beginning in August 2023. The subscription liability was measured at a discount rate of 2.720%. The principal balance of the subscription at the end of the current year is $269,744.

In December 2023, the County entered into a subscription-based information technology arrangement (SBITA) with a vendor for software. The subscription requires 3 annual payments of $61,746 beginning in December 2023. The subscription liability was measured at a discount rate of 3.631%. The principal balance of the subscription at the end of the current year is $117,077.

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

Year Ending December 31,	Principal	Interest	Total
2024	$ 356,096	$ 36,218	$ 392,314
2025	365,513	26,780	392,293
2026	313,441	17,127	330,568
2027	321,136	9,431	330,567
2028	56,882	1,547	58,429
Totals	$ 1,413,068	$ 91,103	$ 1,504,171

12. Long-Term Debt (continued)

Governmental Activities, continued

Notes from Direct Borrowings

The County has entered into an agreement with a financial institution to finance the acquisition of certain equipment. The note is secured by the equipment. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. The note bears interest at 0.00% and requires annual payments of $51,624 through 2024. The principal balance of the note at the end of the current year is $51,624.

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
2024	$ 51,624	$ 0	$ 51,624

Certificates 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

Certificates 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 4.18%.

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
2024	$0	$ 88,113	$ (10,574)	$ 77,539
2025	0	88,113	(10,574)	77,539
2026	0	88,113	(10,574)	77,539
2027	0	88,113	(10,574)	77,539
2028	1,855,000	36,714	(4,406)	1,887,308
Totals	$1,855,000	$ 389,166	$ (46,702)	$ 2,197,464

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 $2,005,000.

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
2024	$ 275,000	$ 68,945	$ 343,945
2025	285,000	58,695	343,695
2026	295,000	50,145	345,145
2027	305,000	38,345	343,345
2028	315,000	26,145	341,145
2029-2031	530,000	28,980	558,980
Totals	$ 2,005,000	$ 271,255	$ 2,276,255

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	Current Balance
0.52%	10 Years	2028	$ 2,834,535	$ 1,246,411
1.31%	10 Years	2028	347,031	167,609
1.89%	20 Years	2039	4,600,000	3,762,343
1.89%	20 Years	2040	4,460,024	3,746,822
0.63%	20 Years		1,263,000	774,273
0.13%	20 Years		2,637,000	1,576,943
0.13%	20 Years		25,000,000	455,221
			$ 41,141,590	$ 11,729,622

The three notes without due dates are in drawdown and are excluded from the amortization requirements below. 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
2024	$ 726,138	$ 146,207	$ 872,345
2025	735,826	136,519	872,345
2026	745,675	126,670	872,345
2027	755,687	116,658	872,345
2028	559,239	106,792	666,031
2029-2033	2,317,348	586,154	2,903,502
2034-2038	2,546,829	174,930	2,721,759
2039-2040	536,443	5,806	542,249
Totals	$ 8,923,185	$ 1,399,736	$ 10,322,921

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	(4,925)	0	(4,925)	0	0
Total certificate of participation	1,850,075	0	(4,925)	1,855,000	0
Subscriptions payable	0	1,805,382	392,314	1,413,068	356,096
Notes from direct borrowings	103,248	0	51,624	51,624	51,624
Guarantee obligation	32,899,533	617,332	2,828,171	30,688,694	2,936,121
Compensated absences	1,479,217	1,581,157	1,479,217	1,581,157	1,581,157
Total governmental activities	$ 36,332,073	$ 4,003,871	$ 4,746,401	$ 35,589,543	$ 4,924,998
Business-type activities					
Bonds payable	$ 2,270,000	$ 0	$ 265,000	$ 2,005,000	$ 275,000
Original issue premium	443,959	0	49,329	394,630	0
Total bonds payable	2,713,959	0	314,329	2,399,630	275,000
Notes from direct borrowings	11,854,596	591,636	716,610	11,729,622	726,138
Landfill closure and post-closure care costs	9,470,582	999,973	62,515	10,408,040	62,515
Compensated absences	147,148	166,857	147,148	166,857	166,857
Total business-type activities	$ 24,186,285	$ 1,758,466	$ 1,240,602	$ 24,704,149	$ 1,230,510

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 $70,418 and $233,209 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					
Leases payable	$ 2,979	$ 0	$ 657	$ 2,322	$ 738
Compensated absences	53,367	18,307	3,403	68,271	6,827
Total Bartow County Health Department	$ 56,346	$ 18,307	$ 4,060	$ 70,593	$ 7,565

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 $10,408,040. 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 26.5% of the Subtitle "D" landfill, 100% for the old landfill and 100% of the C & D landfill. It is estimated that an additional $14,616,811 will be recognized as closure and post-closure care expenses through the date the landfills are expected to be filled to capacity (2072) for the Subtitle "D" landfill. The estimated total current cost of the landfill closure and post-closure care (approximately $25,024,851) 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	2020 SPLOST	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:					
Judicial					
Drug abuse treatment and education programs	$ 0	$ 0	$ 0	$ 375,650	$ 375,650
Crime victims assistance	0	0	0	11,214	11,214
Treatment programs for juvenile offenders	0	0	0	94,349	94,349
Law library operations	0	0	0	94,811	94,811
District Attorney operations	0	0	0	29,426	29,426
Clerk of Court technology	0	0	0	371,326	371,326
Public Safety					
Opioid remediation efforts	0	0	0	301,893	301,893
Construction, operation, and staffing of detention facilities	0	0	0	28,127	28,127
Law enforcement facilities, equipment, and operations	0	0	0	712,273	712,273
Sheriff facilities and equipment	0	0	0	211,884	211,884
Grant specifications	0	134,592	0	0	134,592
Capital projects	0	0	31,144,798	765,824	31,910,622
Debt service	0	0	0	1,865,178	1,865,178
	$ 0	$ 134,592	$ 31,144,798	$ 4,861,955	$ 36,141,345
Assigned for:					
Public Safety					
Emergency 911 system operations	$ 0	$ 0	$ 0	$ 1,171,755	$ 1,171,755
Radio system maintenance and operations	0	0	0	119,454	119,454
Housing and Development					
Tourism	0	0	0	273,401	273,401
Debt service	925,000	0	0	100,237	1,025,237
	$ 925,000	$ 0	$ 0	$ 1,664,847	$ 2,589,847

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	$ 653,122,773	$ 239,899,952
Accumulated depreciation/amortization	(376,784,101)	(85,707,952)
Book value	276,338,672	154,192,000
Capital-related accounts payable	(4,854,875)	(769,481)
Retainages payable	(864,627)	(1,066,603)
Subscriptions payable	(1,413,068)	0
Notes payable	(51,624)	(11,729,622)
Bonds payable	0	(2,399,630)
Certificates of participation	(1,855,000)	0
Net investment in capital assets	$ 267,299,478	$ 138,226,664

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	449
Terminated plan participants entitled to but not yet receiving benefits	291
Active employees participating in the plan	510
Total number of participants	1,250

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 actual contributions for the current year totaled $10,686,508, or 39.35% 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 $56,660,451. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022. For governmental activities, the net pension liability is liquidated by the General Fund. For the current year, the County recognized pension expense of $11,503,092.

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, 2021	$ 149,872,033	$ 113,822,071	$ 36,049,962
Changes for the year:			
Service cost	1,611,845	0	1,611,845
Interest	10,224,155	0	10,224,155
Liability experience (gain) / loss	2,192,469	0	2,192,469
Assumption change	224,171	0	224,171
Plan change	167,008	0	167,008
Employer contributions	0	10,187,177	(10,187,177)
Net investment income	0	(15,634,867)	15,634,867
Benefit payments	(7,625,334)	(7,625,334)	0
Administrative expense	0	(129,482)	129,482
Other changes	0	(613,669)	613,669
Net changes	6,794,314	(13,816,175)	20,610,489
Balances at December 31, 2022	$ 156,666,347	$ 100,005,896	$ 56,660,451

Plan fiduciary net position as a percentage of the total pension liability	63.83%
Covered payroll	$ 26,713,816
Net pension liability as a percentage of covered payroll	212.10%

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	$ 10,686,508	$ 0
Changes in participant fund allocation	147,091	(147,091)
Net difference between projected and actual earnings on pension plan investments	10,686,551	0
Differences between expected and actual experience	2,763,097	(778,175)
Changes of assumptions	599,539	0
Totals	$ 24,882,786	$ (925,266)

The $10,686,508 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	
2024	$ 2,187,137
2025	2,591,390
2026	3,685,511
2027	4,806,974
Totals	$ 13,271,012

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Actuarial Assumptions. The total pension liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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 2022. Disabled rates were derived from the 1985 CIDA Table Class I.

The pension plan's target asset allocation as of December 31, 2022 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%	$ 76,513,883
Current discount rate	7.00%	56,660,451
1% increase	8.00%	40,142,820

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 $1,018,012 and the County made contributions of $751,415.

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, 2023, the Department contributed $274,619. As of June 30, 2023, the Department reported a liability in the amount of $2,162,420 for its proportionate share (0.032379%) of the net pension liability. The Department recognized pension expense of $505,355 for the fiscal year ended June 30, 2023. 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 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, 2022, the date of the most recent actuarial valuation, membership consisted of the following:

Inactive members or beneficiaries currently receiving benefits	332
Inactive members entitled to but not yet receiving benefits	0
Active employees	284
Total membership	616

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. Subsequent to the measurement period reported, the County established and began funding 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, 2022, plan members receiving benefits contributed $834,201 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 $93,943,217. The net OPEB liability was measured as of December 31, 2022, 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, 2022. During the current year, the County recognized OPEB benefit of $3,364,341.

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, 2021	$ 114,091,951	$ 0	$ 114,091,951
Changes for the year:			
Service cost	1,170,490	0	1,170,490
Interest	2,339,954	0	2,339,954
Differences between expected and actual experience	(517,574)	0	(517,574)
Contributions-employer	0	3,362,002	(3,362,002)
Changes of assumptions or other inputs	(19,779,602)	0	(19,779,602)
Benefit payments	(3,362,002)	(3,362,002)	0
Net changes	(20,148,734)	0	(20,148,734)
Balances at December 31, 2022	$ 93,943,217	$ 0	$ 93,943,217

Plan fiduciary net position as a percentage of the total OPEB liability	0.00%
Covered-employee payroll	$ 11,240,031
Plan net OPEB liability as a percentage of covered employee payroll	835.79%

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	$ (7,383,205)
Changes of assumptions	7,903,087	(22,840,813)
Contributions subsequent to the measurement date	7,760,627	0
Changes in participant fund allocation	1,378,217	(1,378,217)
Totals	$ 17,041,931	$ (31,602,235)

The $7,760,627 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	
2024	$ (7,413,357)
2025	(8,691,235)
2026	(6,216,339)
Totals	$ (22,320,931)

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

County Plan, continued

Actuarial Assumptions. The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Projected salary increases	3.50% per year, with adjustments by age
Actuarial cost method	Entry age normal
Discount rate	3.72%, 2.06% at prior measurement date
Healthcare cost trend rates	Pre-Medicare: -2.25% for 2022, 1.81% for 2023, then 7.00% trended down to 4.50% over 10 years Medicare: 0.56% for 2022, 1.61% for 2023, 16.77% for 2024, then 4.50% Prescription Drug: 3.74% for 2022, 12.85% for 2023, then 12.00% trended down to 4.50% over 15 years Dental: 1.04% for 2022, then 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 from 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, 2022 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, 2022 actuarial valuation were based on a review of recent plan experience performed concurrently with the January 1, 2022 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 3.72%.

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 (2.72%) or one percentage-point higher (4.72%) 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	2.72%	$ 107,866,969
Current discount rate	3.72%	93,943,217
1% increase	4.72%	82,682,333

Healthcare Cost Trend Rates	Net OPEB Liability
1% decrease	$ 81,973,808
Current trend rate	93,943,217
1% increase	108,757,089

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, 2023, the Health Department contributed $52,956. As of June 30, 2023, the Health Department reported a liability in the amount of $72,712 for its proportionate share (0.030956% for the State of Georgia OPEB Fund and 0.018058% for the SEAD-OPEB Fund) of the net OPEB liability. The Health Department recognized OPEB expense of ($136,092) for the fiscal year ended June 30, 2023. 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 $1,482,851 under this program through authorities as follows: $859,815 through the Bartow-Cartersville Joint Development Authority, $154,916 through the Bartow-Cartersville Second Joint Development Authority, $462,269 through the Development Authority of Bartow County, and $5,851 through the Development Authority of Cartersville. Individual tax abatement agreements that each exceeded ten percent of the total amount abated are as follows:

- 70% property tax abatement for a local manufacturer expanding its manufacturing facility located in Bartow County. The abatement amounted to $163,629.

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	$ 2,374,591	
Disbursements for trade and tourism	$ 1,067,424	45% of tax receipts
Disbursements for tourism product development	$ 431,095	18% of tax receipts
Transfers to the General Fund	$ 881,839	37% 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 $88,912 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	$ 420,000	$ 804,640	$ 1,224,640
Incurred claims, net of any changes	797,978	16,424,129	17,222,107
Payments	(637,978)	(15,799,227)	(16,437,205)
Ending Balance	$ 580,000	$ 1,429,542	$ 2,009,542

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 $37,470,557.

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 $26,725,000.

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 $30,688,694 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 $2,828,171 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
$ 32,899,533	$ 617,332	$ 2,828,171	$ 30,688,694

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

25. New Accounting Pronouncements

The County implemented GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, effective for the County's current year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

The County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for the County's current year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

The County implemented GASB Statement No. 99, *Omnibus 2022*, effective for the County's current year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

26. Changes in Beginning Balances

Governmental Activities

A prior period adjustment has been made to correct the balances of deferred inflows of resources – OPEB at December 31, 2022. This adjustment increased beginning net position by $524,596.

Nonmajor Governmental Funds

A prior period adjustment has been made to correct the balances of prepaid items at December 31, 2022. This adjustment decreased beginning fund balance by $222,814.

The net effect of these adjustments increased beginning net position of the governmental activities by $301,782.

26. Changes in Beginning Balances (continued)

Business-Type Activities

Water and Sewer Fund

A prior period adjustment has been made to correct the balance of accounts receivable at December 31, 2022. This adjustment increased beginning net position by $303,948.

A prior period adjustment has been made to correct the balances of deferred outflows of resources – OPEB at December 31, 2022. This adjustment decreased beginning net position by $446,057.

The net effect of these adjustments decreased beginning net position of the Water and Sewer Fund by $142,109.

Solid Waste Fund

A prior period adjustment has been made to correct the balances of deferred outflows of resources – OPEB at December 31, 2022. This adjustment decreased beginning net position by $78,539.

The net effect of these adjustments decreased beginning net position of the business-type activities by $220,648.

27. Subsequent Events

In February 2024, the County entered into a promissory note with Georgia Environmental Finance Authority (GEFA) for the purpose of expansion of the County's water and sewer system. The note allows for up to $315,000 of borrowing.

REQUIRED SUPPLEMENTARY INFORMATION

BARTOW COUNTY, GEORGIA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN YEARS
December 31, 2023
(Unaudited)

	Year End								
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Total pension liability									
Service cost	$ 1,611,845	$ 1,561,401	$ 1,632,390	$ 1,678,488	$ 1,443,848	$ 1,384,151	$ 1,243,632	$ 1,130,200	$ 1,101,659
Interest	10,224,155	10,031,260	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	2,192,469	(1,642,815)	3,738,264	4,801,046	8,815,961	5,725,001	4,536,227	4,912,652	0
Assumption change	224,171	215,218	276,155	5,564,383	5,951,499	203,238	3,021,950	3,197,359	0
Plan change	167,008	0	10,851	0	0	0	0	0	0
Service credit transfer	0	0	0	0	0	0	0	20,227	0
Benefit payments, including refunds of employee contributions	(7,625,334)	(7,193,502)	(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	6,794,314	2,971,562	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	149,872,033	146,900,471	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)	$ 156,666,347	$ 149,872,033	$ 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	$ 10,187,177	$ 9,098,257	$ 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	0	0	20,227	0
Net investment income	(15,634,867)	15,039,677	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	(7,625,334)	(7,193,502)	(6,821,319)	(6,144,183)	(5,633,176)	(5,329,747)	(4,942,290)	(4,391,626)	(4,096,514)
Administrative expense	(129,482)	(120,343)	(123,450)	(123,550)	(112,510)	(105,407)	(105,963)	(104,398)	(96,193)
Other	(613,669)	(813,008)	(482,796)	(451,346)	(405,647)	(540,445)	(557,425)	(617,561)	(550,630)
Net change in plan fiduciary net position	(13,816,175)	16,011,081	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	113,822,071	97,810,990	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)	$ 100,005,896	$ 113,822,071	$ 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)	$ 56,660,451	$ 36,049,962	$ 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	63.83%	75.95%	66.58%	61.26%	55.29%	66.52%	62.27%	64.72%	72.42%
Covered payroll	$ 26,713,816	$ 24,723,021	$ 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	212.10%	145.82%	190.33%	207.73%	210.20%	139.92%	151.69%	130.35%	90.34%

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

BARTOW COUNTY, GEORGIA
SCHEDULE OF PENSION CONTRIBUTIONS
LAST TEN YEARS
December 31, 2023
(Unaudited)

	Year End								
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Actuarially determined contribution	$ 9,686,508	$ 9,187,177	$ 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	(10,686,508)	(10,187,177)	(9,098,257)	(9,273,300)	(8,882,220)	(7,257,887)	(6,661,783)	(5,645,508)	(5,476,825)
Contribution deficiency (excess)	$ (1,000,000)	$ (1,000,000)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered payroll	$ 27,159,411	$ 26,713,816	$ 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	39.35%	38.13%	36.80%	35.96%	34.36%	27.47%	26.23%	23.32%	23.23%

Note: 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, 2023
(Unaudited)

	Year End					
	2023	**2022**	**2021**	**2020**	**2019**	**2018**
Total OPEB liability						
Service cost	$ 1,170,490	$ 1,499,085	$ 1,517,792	$ 1,665,135	$ 1,947,625	$ 1,713,047
Interest	2,339,954	2,498,072	3,678,924	4,547,894	4,134,669	4,200,059
Changes of benefit terms	0	(1,073,399)	0	0	0	0
Differences between expected and actual experience	(517,574)	(5,949,983)	(2,778,567)	(9,450,381)	(1,161,839)	(633,506)
Changes of assumptions or other inputs	(19,779,602)	2,674,329	(15,097,873)	28,398,463	(11,606,563)	6,175,208
Benefit payments	(3,362,002)	(3,761,576)	(3,703,657)	(2,963,342)	(2,214,708)	(2,527,785)
Net change in total OPEB liability	(20,148,734)	(4,113,472)	(16,383,381)	22,197,769	(8,900,816)	8,927,023
Total OPEB liability - beginning	114,091,951	118,205,423	134,588,804	112,391,035	121,291,851	112,364,828
Total OPEB liability - ending (a)	$ 93,943,217	$ 114,091,951	$ 118,205,423	$ 134,588,804	$ 112,391,035	$ 121,291,851
Plan fiduciary net position						
Contributions - employer	$ 3,362,002	$ 3,761,576	$ 3,703,657	$ 2,963,342	$ 2,214,708	$ 2,527,785
Benefit payments	(3,362,002)	(3,761,576)	(3,703,657)	(2,963,342)	(2,214,708)	(2,527,785)
Net change in plan fiduciary net position	0	0	0	0	0	0
Plan fiduciary net position - beginning	0	0	0	0	0	0
Plan fiduciary net position - ending (b)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Net OPEB liability - ending : (a) - (b)	$ 93,943,217	$ 114,091,951	$ 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%	0.00%	0.00%
Covered-employee payroll	$ 11,240,031	$ 10,859,933	$ 13,939,155	$ 13,467,783	$ 15,817,056	$ 15,817,056
Net OPEB liability as a percentage of covered-employee payroll	835.79%	1050.58%	848.01%	999.34%	710.57%	766.84%

Note: 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, 2022, 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, 2023.

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 2022. Disabled rates were derived from the 1985 CIDA Table Class I.

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.

Pension Plan (continued)

3. Changes in Benefits

The Plan was amended effective January 1, 2023 to add a Class 6 and to provide an unreduced early retirement for Class 6 employees upon satisfaction of a “Rule of 80” with a minimum age of fifty-five (55).

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 2022 with Scale AA instead of 2021 with Scale AA.

OPEB Plan

1. Valuation Date

The net OPEB liability was measured as of December 31, 2022, 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, 2022.

2. Methods and Assumptions Used to Determine Contribution Rates

During measurement period, no assets were accumulated in a trust to pay benefits.

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.

OPEB Plan (continued)

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

Asset valuation method = Fair value

Projected salary increases = 3.50% per year, with adjustments by age

Inflation = 3.50%

Discount rate = 3.72%, 2.06% at prior measurement date

Healthcare cost trend rates = Pre-Medicare: -2.25% for 2022, 1.81% for 2023, then 7.00% trended down to 4.50% over 10 years; Medicare: 0.56% for 2022, 1.61% for 2023, 16.77% for 2024, then 4.50%; Prescription Drug: 3.74% for 2022, 12.85% for 2023, then 12.00% trended down to 4.50% over 15 years; Dental: 1.04% for 2022, then 3.00%

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

3. Changes in Benefits

Prescription drug copays for Plans I and II have been increased by $5.00.

Deductible for Plan III was increased by $100.

4. Changes of Assumptions

The discount rate changed from 2.06% to 3.72%.

The Medicare Advantage trend assumption was revised to reflect known premium updates in 2023 and to estimate the impact of the Inflation Reduction Act on Medicare Plans in 2024.

The prescription drug, non-Medicare medical, and contribution trend assumptions were revised to reflect known premium updates in 2023 and future expectations for 2024 and later.

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COMBINING STATEMENTS

Nonmajor Governmental Funds

BARTOW COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2023

	Special Revenue							
	Drug Abuse Education	**Crime Victim Assistance**	**Emergency Telephone**	**Juvenile Supervision**	**County Jail**	**Hotel/ Motel Tax**	**Law Enforcement Confiscated Assets**	**Inmate Welfare**
ASSETS								
Cash and cash equivalents	$ 375,124	$ 4,242	$ 1,012,693	$ 94,349	$ 12,802	$ 374,895	$ 1,190,640	$ 221,395
Investments	0	0	0	0	0	0	0	0
Receivables								
Accounts	0	0	186,972	0	0	0	0	0
Intergovernmental	526	6,972	0	0	15,325	0	0	0
Taxes	0	0	0	0	0	163,657	0	0
Due from other funds	0	0	4,666	0	0	0	0	0
Prepaid items	0	0	0	0	0	0	0	0
Total assets	$ 375,650	$ 11,214	$ 1,204,331	$ 94,349	$ 28,127	$ 538,552	$ 1,190,640	$ 221,395
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities								
Accounts payable	$ 0	$ 0	$ 2,848	$ 0	$ 0	$ 265,151	$ 0	$ 0
Intergovernmental payables	0	0	0	0	0	0	0	0
Retainages payable	0	0	0	0	0	0	0	0
Accrued salaries and payroll liabilities	0	0	29,728	0	0	0	0	0
Due to other agencies	0	0	0	0	0	0	478,367	0
Due to other funds	0	0	0	0	0	0	0	9,511
Other liabilities	0	0	0	0	0	0	0	0
Total liabilities	0	0	32,576	0	0	265,151	478,367	9,511
Deferred inflows of resources								
Unavailable fines and forfeitures	0	0	0	0	0	0	0	0
Fund balances								
Nonspendable prepaid items	0	0	0	0	0	0	0	0
Restricted for:								
Judicial	375,650	11,214	0	94,349	0	0	0	0
Public Safety	0	0	0	0	28,127	0	712,273	211,884
Capital outlay	0	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0	0
Assigned for:								
Public Safety	0	0	1,171,755	0	0	0	0	0
Housing and Development	0	0	0	0	0	273,401	0	0
Debt service	0	0	0	0	0	0	0	0
Total fund balances	375,650	11,214	1,171,755	94,349	28,127	273,401	712,273	211,884
Total liabilities, deferred inflows of resources and fund balances	$ 375,650	$ 11,214	$ 1,204,331	$ 94,349	$ 28,127	$ 538,552	$ 1,190,640	$ 221,395

Special Revenue						Debt Service		Capital Projects		
Law Library	District Attorney	Multiple Grants	Clerk of Court Technology	Radio System M&O	Opioid Settlement	Debt Service	GMA COPS Debt Service	2003 SPLOST	2014 SPLOST	Total Nonmajor Governmental Funds
$ 97,948	$ 29,426	$ 0	$ 371,326	$ 58,771	$ 301,893	$ 103,833	$ 40,000	$ 274,261	$ 708,896	$ 5,272,494
0	0	0	0	0	0	0	1,821,633	0	0	1,821,633
0	0	0	0	0	1,367,292	0	0	0	0	1,554,264
0	0	330,280	0	60,836	0	0	0	0	0	413,939
0	0	0	0	0	0	0	0	0	0	163,657
0	0	0	0	0	0	0	3,596	0	0	8,262
0	0	0	0	116,030	0	0	0	0	0	116,030
$ 97,948	$ 29,426	$ 330,280	$ 371,326	$ 235,637	$ 1,669,185	$ 103,833	$ 1,865,229	$ 274,261	$ 708,896	$ 9,350,279
$ 0	$ 0	$ 330,280	$ 0	$ 153	$ 0	$ 0	$ 0	$ 0	$ 0	$ 598,432
0	0	0	0	0	0	0	0	0	99,156	99,156
0	0	0	0	0	0	0	0	118,177	0	118,177
0	0	0	0	0	0	0	0	0	0	29,728
0	0	0	0	0	0	0	0	0	0	478,367
3,137	0	0	0	0	0	3,596	0	0	0	16,244
0	0	0	0	0	0	0	51	0	0	51
3,137	0	330,280	0	153	0	3,596	51	118,177	99,156	1,340,155
0	0	0	0	0	1,367,292	0	0	0	0	1,367,292
0	0	0	0	116,030	0	0	0	0	0	116,030
94,811	29,426	0	371,326	0	0	0	0	0	0	976,776
0	0	0	0	0	301,893	0	0	0	0	1,254,177
0	0	0	0	0	0	0	0	156,084	609,740	765,824
0	0	0	0	0	0	0	1,865,178	0	0	1,865,178
0	0	0	0	119,454	0	0	0	0	0	1,291,209
0	0	0	0	0	0	0	0	0	0	273,401
0	0	0	0	0	0	100,237	0	0	0	100,237
94,811	29,426	0	371,326	235,484	301,893	100,237	1,865,178	156,084	609,740	6,642,832
$ 97,948	$ 29,426	$ 330,280	$ 371,326	$ 235,637	$ 1,669,185	$ 103,833	$ 1,865,229	$ 274,261	$ 708,896	$ 9,350,279

BARTOW COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended December 31, 2023

	Special Revenue							
	Drug Abuse Education	**Crime Victims Assistance**	**Emergency Telephone**	**Juvenile Supervision**	**County Jail**	**Hotel/ Motel Tax**	**Law Enforcement Confiscated Assets**	**Inmate Welfare**
REVENUES								
Taxes	$ 0	$ 0	$ 1,572	$ 0	$ 0	$ 2,374,591	$ 0	$ 0
Fines, fees, and forfeitures	99,714	142,163	0	8,349	0	0	589,749	0
Charges for services	0	0	2,255,358	0	291,859	0	0	376,021
Intergovernmental	0	0	71,189	0	0	0	0	0
Interest	0	0	0	0	0	0	8,119	0
Contributions	0	0	0	0	0	81,839	0	0
Other	0	0	55,995	0	0	0	0	0
Total revenues	99,714	142,163	2,384,114	8,349	291,859	2,456,430	597,868	376,021
EXPENDITURES								
Current								
Judicial	72,215	0	0	10,375	0	0	0	0
Public Safety	0	0	2,651,992	0	0	0	147,087	379,701
Health and Welfare	0	0	0	0	0	0	0	0
Housing and Development	0	0	0	0	0	1,580,358	0	0
Capital outlay	0	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0	0
Total expenditures	72,215	0	2,651,992	10,375	0	1,580,358	147,087	379,701
Excess (deficiency) of revenues over (under) expenditures	27,499	142,163	(267,878)	(2,026)	291,859	876,072	450,781	(3,680)
Other financing sources (uses)								
Transfers in	0	0	88,000	0	0	0	0	0
Transfers out	0	(141,000)	(6,376)	0	(285,000)	(881,839)	0	0
Total other financing sources (uses)	0	(141,000)	81,624	0	(285,000)	(881,839)	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	27,499	1,163	(186,254)	(2,026)	6,859	(5,767)	450,781	(3,680)
Fund balances, January 1 (original)	348,151	10,051	1,580,823	96,375	21,268	279,168	261,492	215,564
Prior period adjustments	0	0	(222,814)	0	0	0	0	0
Fund balances, January 1 (restated)	348,151	10,051	1,358,009	96,375	21,268	279,168	261,492	215,564
Fund balances, December 31	$ 375,650	$ 11,214	$ 1,171,755	$ 94,349	$ 28,127	$ 273,401	$ 712,273	$ 211,884

Special Revenue						Debt Service		Capital Projects		
Law Library	District Attorney	Multiple Grants	Clerk of Court Technology	Radio System M&O	Opioid Settlement	Debt Service	GMA COPS Debt Service	2003 SPLOST	2014 SPLOST	Total Nonmajor Governmental Funds
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,376,163
64,440	600	0	78,501	0	74,068	0	0	0	0	1,057,584
0	0	0	0	0	0	0	0	0	0	2,923,238
0	0	951,307	0	237,311	0	0	0	17,298	46,353	1,323,458
0	2	0	0	0	0	0	75,460	12,764	0	96,345
0	0	0	0	0	0	0	0	0	0	81,839
0	0	0	0	0	0	0	0	0	0	55,995
64,440	602	951,307	78,501	237,311	74,068	0	75,460	30,062	46,353	7,914,622
39,463	2,734	0	19,155	0	0	0	0	0	0	143,942
0	0	0	0	473,825	75,000	0	0	0	0	3,727,605
0	0	951,307	0	0	0	0	0	0	0	951,307
0	0	0	0	0	0	0	0	0	0	1,580,358
0	0	0	0	0	0	0	0	278,598	187,540	466,138
0	0	0	0	0	0	0	65,493	0	0	65,493
39,463	2,734	951,307	19,155	473,825	75,000	0	65,493	278,598	187,540	6,934,843
24,977	(2,132)	0	59,346	(236,514)	(932)	0	9,967	(248,536)	(141,187)	979,779
0	0	0	0	295,245	302,825	0	0	0	0	686,070
0	0	0	0	0	0	(300,000)	0	0	(243,434)	(1,857,649)
0	0	0	0	295,245	302,825	(300,000)	0	0	(243,434)	(1,171,579)
24,977	(2,132)	0	59,346	58,731	301,893	(300,000)	9,967	(248,536)	(384,621)	(191,800)
69,834	31,558	0	311,980	176,753	0	400,237	1,855,211	404,620	994,361	7,057,446
0	0	0	0	0	0	0	0	0	0	(222,814)
69,834	31,558	0	311,980	176,753	0	400,237	1,855,211	404,620	994,361	6,834,632
$ 94,811	$ 29,426	$ 0	$ 371,326	$ 235,484	$ 301,893	$ 100,237	$ 1,865,178	$ 156,084	$ 609,740	$ 6,642,832

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NONMAJOR GOVERNMENTAL FUNDS

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.

Opioid Settlement Fund – This fund is used to account for the County's share of opioid settlement payment funds that are restricted for opioid remediation efforts.

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.

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.

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.

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Fines and forfeitures	$ 95,000	$ 99,714	$ 4,714
Total revenues	95,000	99,714	4,714
EXPENDITURES			
Current			
Judicial			
Contract services	80,000	72,215	7,785
Excess (deficiency) of revenues over (under) expenditures	15,000	27,499	12,499
Other financing sources (uses)			
Transfers in (out)			
General Fund	(15,000)	0	15,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	27,499	27,499
Fund balance, January 1	0	348,151	348,151
Fund balances, December 31	$ 0	$ 375,650	$ 375,650

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Fines and forfeitures	$ 141,000	$ 142,163	$ 1,163
EXPENDITURES	0	0	0
Excess (deficiency) of revenues over (under) expenditures	141,000	142,163	1,163
Other financing sources (uses)			
Transfers in (out)			
General Fund	(141,000)	(141,000)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	1,163	1,163
Fund balance, January 1	0	10,051	10,051
Fund balances, December 31	$ 0	$ 11,214	$ 11,214

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Taxes	$ 1,700	$ 1,572	$ (128)
Charges for services	2,280,000	2,255,358	(24,642)
Intergovernmental	80,000	71,189	(8,811)
Other	61,000	55,995	(5,005)
Total revenues	2,422,700	2,384,114	(38,586)
EXPENDITURES			
Current			
Public Safety			
Personal services	2,251,500	2,246,926	4,574
Contract services	395,500	378,515	16,985
Materials and supplies	57,500	26,551	30,949
Total expenditures	2,704,500	2,651,992	52,508
Excess (deficiency) of revenues over (under) expenditures	(281,800)	(267,878)	13,922
Other financing sources (uses)			
Transfers in (out)			
General Fund	281,800	88,000	(193,800)
Radio System M&O Fund	0	(6,376)	(6,376)
Total other financing sources (uses)	281,800	81,624	(200,176)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(186,254)	(186,254)
Fund balance, January 1 (original)	0	1,580,823	1,580,823
Prior period adjustments	0	(222,814)	(222,814)
Fund balance, January 1 (restated)	0	1,358,009	1,358,009
Fund balances, December 31	$ 0	$ 1,171,755	$ 1,171,755

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Fines and forfeitures	$ 10,500	$ 8,349	$ (2,151)
Total revenues	10,500	8,349	(2,151)
EXPENDITURES			
Current			
Judicial			
Contract services	10,500	10,375	125
Total expenditures	10,500	10,375	125
Excess (deficiency) of revenues over (under) expenditures	0	(2,026)	(2,026)
Fund balance, January 1	0	96,375	96,375
Fund balances, December 31	$ 0	$ 94,349	$ 94,349

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Charges for services	$ 290,000	$ 291,859	$ 1,859
Total revenues	290,000	291,859	1,859
EXPENDITURES	0	0	0
Excess (deficiency) of revenues over (under) expenditures	290,000	291,859	1,859
Other financing sources (uses)			
Transfers in (out)			
General Fund	(290,000)	(285,000)	5,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	6,859	6,859
Fund balance, January 1	0	21,268	21,268
Fund balances, December 31	$ 0	$ 28,127	$ 28,127

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Hotel/motel taxes	$ 2,450,000	$ 2,374,591	$ (75,409)
Contributions	0	81,839	81,839
Total revenues	2,450,000	2,456,430	6,430
EXPENDITURES			
Current			
Housing and Development	1,650,000	1,580,358	69,642
Total expenditures	1,650,000	1,580,358	69,642
Excess (deficiency) of revenues over (under) expenditures	800,000	876,072	76,072
Other financing sources (uses)			
Transfers in (out)			
General Fund	(800,000)	(881,839)	(81,839)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(5,767)	(5,767)
Fund balance, January 1	0	279,168	279,168
Fund balances, December 31	$ 0	$ 273,401	$ 273,401

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Fines and forfeitures	$ 90,000	$ 589,749	$ 499,749
Interest	5,000	8,119	3,119
Total revenues	95,000	597,868	502,868
EXPENDITURES			
Current			
Public Safety			
Contract services	25,600	34,483	(8,883)
Materials and supplies	126,035	58,086	67,949
Capital outlay	58,800	54,518	4,282
Total expenditures	210,435	147,087	63,348
Excess (deficiency) of revenues over (under) expenditures	(115,435)	450,781	566,216
Fund balance, January 1	115,435	261,492	146,057
Fund balances, December 31	$ 0	$ 712,273	$ 712,273

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Charges for services	$ 380,000	$ 376,021	$ (3,979)
Total revenues	380,000	376,021	(3,979)
EXPENDITURES			
Current			
Public Safety			
Personal services	78,000	77,958	42
Contract services	10,400	10,356	44
Materials and supplies	69,000	68,862	138
Capital outlay	222,600	222,525	75
Total expenditures	380,000	379,701	299
Excess (deficiency) of revenues over (under) expenditures	0	(3,680)	(3,680)
Fund balance, January 1	0	215,564	215,564
Fund balances, December 31	$ 0	$ 211,884	$ 211,884

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Fines and forfeitures	$ 95,000	$ 64,440	$ (30,560)
Total revenues	95,000	64,440	(30,560)
EXPENDITURES			
Current			
Judicial			
Personal services	0	2,691	(2,691)
Materials and supplies	95,000	36,772	58,228
Total expenditures	95,000	39,463	55,537
Excess (deficiency) of revenues over (under) expenditures	0	24,977	24,977
Fund balance, January 1	0	69,834	69,834
Fund balances, December 31	$ 0	$ 94,811	$ 94,811

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Fines and forfeitures	$ 3,000	$ 600	$ (2,400)
Interest	0	2	2
Total revenues	3,000	602	(2,398)
EXPENDITURES			
Current			
Judicial			
Contract services	3,000	2,734	266
Total expenditures	3,000	2,734	266
Excess (deficiency) of revenues over (under) expenditures	0	(2,132)	(2,132)
Fund balance, January 1	0	31,558	31,558
Fund balances, December 31	$ 0	$ 29,426	$ 29,426

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 1,000,000	$ 951,307	$ (48,693)
Total revenues	1,000,000	951,307	(48,693)
EXPENDITURES			
Current			
Health and Welfare			
Capital outlay	1,000,000	951,307	48,693
Total expenditures	1,000,000	951,307	48,693
Excess (deficiency) of revenues over (under) expenditures	0	0	0
Fund balance, January 1	0	0	0
Fund balances, December 31	$ 0	$ 0	$ 0

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Fines and forfeitures	$ 60,000	$ 78,501	$ 18,501
Total revenues	60,000	78,501	18,501
EXPENDITURES			
Current			
Judicial			
Contract services	0	13,118	(13,118)
Materials and supplies	60,000	6,037	53,963
Total expenditures	60,000	19,155	40,845
Excess (deficiency) of revenues over (under) expenditures	0	59,346	59,346
Fund balance, January 1	0	311,980	311,980
Fund balances, December 31	$ 0	$ 371,326	$ 371,326

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 275,000	$ 237,311	$ (37,689)
Total revenues	275,000	237,311	(37,689)
EXPENDITURES			
Current			
Public Safety			
Contract services	516,000	428,192	87,808
Materials and supplies	55,000	45,633	9,367
Total expenditures	571,000	473,825	97,175
Excess (deficiency) of revenues over (under) expenditures	(296,000)	(236,514)	59,486
Other financing sources (uses)			
Transfers in (out)			
General Fund	296,000	288,869	(7,131)
Emergency Telephone Fund	0	6,376	6,376
Total other financing sources (uses)	296,000	295,245	(755)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	58,731	58,731
Fund balance, January 1	0	176,753	176,753
Fund balances, December 31	$ 0	$ 235,484	$ 235,484

BARTOW COUNTY, GEORGIA
OPIOID SETTLEMENT
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2023

	Final Budget	Actual	Variance
REVENUES			
Fines and forfeitures	$ 75,000	$ 74,068	$ (932)
Total revenues	75,000	74,068	(932)
EXPENDITURES			
Current			
Public Safety			
Payments to others	75,000	75,000	0
Total expenditures	75,000	75,000	0
Excess (deficiency) of revenues over (under) expenditures	0	(932)	(932)
Other financing sources (uses)			
Transfers in (out)			
General Fund	0	302,825	302,825
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	301,893	301,893
Fund balance, January 1	0	0	0
Fund balances, December 31	$ 0	$ 301,893	$ 301,893

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, 2023

	Final Budget	Actual	Variance
REVENUES	$ 0	$ 0	$ 0
EXPENDITURES			
Debt Service			
Interest	100,000	0	100,000
Total expenditures	100,000	0	100,000
Excess (deficiency) of revenues over (under) expenditures	(100,000)	0	100,000
Other financing sources (uses)			
Transfers in (out)			
General Fund	(300,000)	(300,000)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(400,000)	(300,000)	100,000
Fund balances, January 1	400,000	400,237	237
Fund balances, December 31	$ 0	$ 100,237	$ 100,237

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, 2023

	Final Budget	Actual	Variance
REVENUES			
Interest	$ 46,000	$ 75,460	$ 29,460
Total revenues	46,000	75,460	29,460
EXPENDITURES			
Debt Service			
Interest	66,000	65,493	507
Total expenditures	66,000	65,493	507
Excess (deficiency) of revenues over (under) expenditures	(20,000)	9,967	29,967
Other financing sources (uses)			
Transfers in (out)			
General Fund	20,000	0	(20,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	9,967	9,967
Fund balances, January 1	0	1,855,211	1,855,211
Fund balances, December 31	$ 0	$ 1,865,178	$ 1,865,178

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, 2023

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Juvenile Court	Magistrate Court	Total Custodial Funds
ASSETS							
Cash and cash equivalents	$ 768,085	$ 2,368,661	$ 124,391	$ 182,943	$ 40,510	$ 80,606	$ 3,565,196
Taxes receivable	12,819,032	0	0	0	0	0	12,819,032
Total assets	13,587,117	2,368,661	124,391	182,943	40,510	80,606	16,384,228
LIABILITIES							
Due to others	12,863,405	60,144	20,944	39,608	9,108	43,029	13,036,238
NET POSITION							
Restricted for individuals, organizations, and other governments	$ 723,712	$ 2,308,517	$ 103,447	$ 143,335	$ 31,402	$ 37,577	$ 3,347,990

BARTOW COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the year ended December 31, 2023

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Juvenile Court	Magistrate Court	Total Custodial Funds
ADDITIONS							
Taxes collected for other agencies	$ 140,081,636	$ 0	$ 0	$ 0	$ 0	$ 0	$ 140,081,636
Court fees collected for other agencies	0	3,364,772	0	588,233	51,506	334,040	4,338,551
Court individual cases	0	4,300,302	0	289,720	0	0	4,590,022
Sheriff fees collected	0	0	609,273	0	0	0	609,273
Sheriff inmate account deposits	0	0	1,286,391	0	0	0	1,286,391
Total additions	140,081,636	7,665,074	1,895,664	877,953	51,506	334,040	150,905,873
DEDUCTIONS							
Taxes distributed to other agencies	140,063,842	0	0	0	0	0	140,063,842
Court fees distributed to other agencies	0	3,364,772	0	588,233	20,104	296,463	4,269,572
Payments to others	0	4,641,476	0	238,120	0	0	4,879,596
Sheriff fees distributed to other agencies	0	0	609,273	0	0	0	609,273
Payments from inmates to others	0	0	1,275,148	0	0	0	1,275,148
Total deductions	140,063,842	8,006,248	1,884,421	826,353	20,104	296,463	151,097,431
Change in net position	17,794	(341,174)	11,243	51,600	31,402	37,577	(191,558)
Net position, January 1	705,918	2,649,691	92,204	91,735	0	0	3,539,548
Net position, December 31	$ 723,712	$ 2,308,517	$ 103,447	$ 143,335	$ 31,402	$ 37,577	$ 3,347,990

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SINGLE AUDIT SECTION

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

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *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, 2023, 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 19, 2024. 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-002 through 2023-004 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 19, 2024

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, 2023. 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, 2023.

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 19, 2024

BARTOW COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2023

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	FY2022	$ 206,748
Department of Housing and Urban Development			
Passed through the Georgia Department of Community Affairs:			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	21cv-y-008-1-6250	951,307
Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	49,682
Passed through the Georgia Department of Natural Resources:			
Outdoor Recreation Acquisition, Development, and Planning	15.916	13-01044	9,000
Total Department of the Interior			58,682
Department of Justice			
Passed through the Georgia Criminal Justice Coordinating Council:			
Juvenile Justice and Delinquency Prevention	16.540	Y23-8-001	35,453
		Y24-8-001	31,918
			67,371
Crime Victim Assistance	16.575	C18-8-566	46,388
		C22-8-076	75,652
		C23-8-101	35,302
			157,342
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02691	17,896
Equitable Sharing Program	16.922	N/A	25,668
Total Department of Justice			268,277

BARTOW COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2023

Federal Grant/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Number	Expenditures
Department of Transportation			
Passed through the Georgia Department of Transportation:			
Highway Planning and Construction	20.205	0018417-PLN	$ 134,503
		PI#0012599	17,298
		PI#0016627	270,834
		PI#0018339	101,206
		PI#0018340	52,402
		PI#0019301	2,434
		PI#0019627	159,784
			738,461
Formula Grants for Rural Areas	20.509	T006840	12,223
		T007053	111,924
		T007205	115,511
		T007287	175,944
			415,602
Transit Services Programs Cluster			
Passed through the Transit Alliance Group:			
COVID-19 Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	2020-2022	82,750
		2023	142,367
Total Transit Services Programs Cluster			225,117
Total Department of Transportation			1,379,180
Department of the Treasury			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	4,667,020
Passed through the Georgia Governor's Office of Planning and Budget:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0005334	5,495,846
Passed through the Judicial Council of Georgia:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2023_ARPA_3Y030	177,724
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			10,340,590
COVID-19 Local Assistance and Tribal Consistency Fund	21.032	N/A	50,000
Total Department of the Treasury			10,390,590
Appalachian Regional Commission			
Passed through the Georgia Environmental Finance Authority:			
Appalachian Regional Development	23.001	GA-20127-2020	22,264

BARTOW COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2023

Federal Grant/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Number	Expenditures
Environmental Protection Agency			
Clean Water State Revolving Fund Cluster			
Passed through the Georgia Environmental Finance Authority:			
Capitalization Grants for Clean Water State Revolving Funds	66.458	CW2020004	$ 455,221
		CW2021028	130,196
Total Environmental Protection Agency			585,417
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	211,878
Drug-Free Communities Support Program Grants	93.276	N/A	123,033
Total Department of Health and Human Services			334,911
Department of Homeland Security			
Passed through the Georgia Emergency Management Agency:			
Emergency Management Performance Grants	97.042	OEM22-008	6,007
Total Federal Awards			$ 14,203,383

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, 2023

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, 2023. 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, 2023

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?	Yes
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:

14.228	Community Development Block Grants / State's Program and Grants in Hawaii	Non-Entitlement
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

2023-001

Condition: The prior year financial statements were restated for errors and incorrectly reported amounts in the Governmental Activities, Water and Sewer Fund, Solid Waste Fund, and the Nonmajor Governmental Funds.

Criteria: Generally accepted accounting principles require that accruals be properly calculated and recorded.

Effect: Failure to properly apply generally accepted accounting principles led to financial statements that were materially misstated.

Cause: Staff made various posting and classification errors.

Recommendation: Management should review their year-end procedures for recording assets and liabilities.

Management Response: Management concurs with this finding. County personnel will review all year-end accruals to ensure they are properly calculated and recorded. This action was taken immediately upon receipt of the comment from our auditors.

2023-002

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.

2. Financial Statement Findings and Responses, continued

2023-003

Condition: During audit procedures on debit card activity at the Sheriff's Department, we noted that adequate supporting documentation is not maintained for debit card transactions. We noted 3 of 24 transactions tested lacked adequate supporting documentation and 4 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.

2023-004

Condition: While performing audit procedures at the Sheriff's Department, we noted multiple payouts to the Commissioner's Office were not made in a timely manner. The checks were either back-dated or held for several months before sending.

Criteria: All constitutional offices are required to pay out monies due to others in a timely manner.

Effect: Failure to make required payouts of monies being held subjects the assets of the County to greater risk of misappropriation.

Cause: Sheriff's Department personnel are not performing payouts timely.

Recommendation: All payouts to agencies should be made on a monthly basis.

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

3. Prior Year Audit Findings Follow-Ups

2022-001

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.

Not Corrected

3. Prior Year Audit Findings Follow-Ups, continued

2022-002

Condition: During audit procedures on debit card activity at the Sheriff's Department, we noted that adequate supporting documentation is not maintained for debit card transactions. We noted 2 of 24 transactions tested lacked supporting documentation and 13 of 24 transactions lacked jail or inmate business purpose description.

Not Corrected

2022-003

Condition: While performing audit procedures at the Sheriff's Department, we noted multiple payouts to the Commissioner's Office were not made in a timely manner. The checks were either back-dated or held for several months before sending.

Not 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*.

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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, 2023

Project	Estimated Cost *		Expenditures		
			Prior	Current	
	Original	Current	Years	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	278,395	4,626,293
Roads and Bridges	15,011,350	15,011,350	18,818,638	203	18,818,841
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	$ 96,165,444	$ 278,598	$ 96,444,042

NOTE: Prior years expenditures for Roads and Bridges has been reduced by $17,298 to reflect receipt of intergovernmental revenues received in the current year for expenditures in prior years.

BARTOW COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2023

Project	Estimated Cost * Original	Estimated Cost * Current	Expenditures Prior Years	Expenditures 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	5,322,433	0	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	30,248,304	133,857	30,382,161
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	9,360,354	243,434	9,603,788
Radio System / Communication	15,000,000	15,000,000	18,866,236	7,330	18,873,566
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	$ 131,409,847	$ 384,621	$ 131,794,468
Roads Expenditures Financed by Intergovernmental Revenues				46,353	
Total Expenditures and Transfers Out of the 2014 SPLOST Capital Projects Fund				$ 430,974	

BARTOW COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2023

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	$ 4,530,679	$ 2,120,374	$ 6,651,053
Public Works Projects including roads streets, and bridges and water and sewer facilities and equipment	40,200,000	40,200,000	8,271,363	10,261,633	18,532,996
Public Safety Projects including fire, sheriff, and EMS facilities and equipment	18,800,000	18,800,000	9,736,013	7,139,511	16,875,524
Recreation and Culture Projects	14,530,000	14,530,000	2,595,584	13,161,374	15,756,958
Economic Development Projects	6,200,000	6,200,000	1,202,558	0	1,202,558
Engineering Projects	2,663,000	2,663,000	0	0	0
Health and Welfare Projects	2,350,000	2,350,000	26,539	0	26,539
Information Technology Projects	1,000,000	1,000,000	358,964	58,430	417,394
City of Adairsville	5,846,400	5,846,400	3,069,865	1,417,942	4,487,807
City of Cartersville	24,318,000	24,318,000	12,769,052	5,897,903	18,666,955
City of Emerson	2,482,200	2,482,200	1,303,370	602,024	1,905,394
City of Euharlee	5,203,800	5,203,800	2,732,445	1,262,090	3,994,535
City of Kingston	1,203,300	1,203,300	631,837	291,839	923,676
City of White	1,203,300	1,203,300	631,837	291,839	923,676
Total	$ 160,000,000	$ 160,000,000	$ 47,860,106	$ 42,504,959	$ 90,365,065

Roads Expenditures Financed by Intergovernmental Revenues	224,482
Information Technology Projects Expenditures Financed by Subscription Proceeds	328,173
Total Expenditures and Transfers Out of the 2020 SPLOST Capital Projects Fund	$ 43,057,614

* 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, 2023

Grant Name	Grant Period	Contract Number	Amount Awarded	State Revenues	State Expenditures	Amount Due from State
DHS Operating Grant - Family Connection	07/01/22 to 06/30/23	42700-93-202300119	$ 52,500	$ 30,169	$ 30,169	$ 0
DHS Operating Grant - Family Connection	07/01/23 to 06/30/24	42700-93-202400107	52,500	25,000	25,000	12,500
DHS / Transit Alliance Group	07/01/22 to 06/30/23	FY2023	245,196	123,012	123,012	0
DHS / Transit Alliance Group	07/01/23 to 06/30/24	FY2024	143,838	88,866	88,866	16,362
Total			$ 494,034	$ 267,047	$ 267,047	$ 28,862

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