BLECKLEY COUNTY, GEORGIA
FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021
AND
INDEPENDENT AUDITOR'S REPORT

BLECKLEY COUNTY, GEORGIA

FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED

DECEMBER 31, 2021

BLECKLEY COUNTY, GEORGIA
Financial Statements
For the Fiscal Year Ended December 31, 2021

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BLECKLEY COUNTY, GEORGIA
Financial Statements
For the Fiscal Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the County Commissioner
Bleckley County, Georgia

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bleckley County, Georgia, as of December 31, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Bleckley County Public Health Center, which is a discretely presented component unit and which represents 100.00 percent, respectively of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2021, and the respective changes in financial position for the year then ended. 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 the Bleckley County Public Health Center are based solely on the report 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 Bleckley County, Georgia and to meet our other 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 opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Bleckley 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 Responsibility 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 for 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 judgement and maintain professional skepticism throughout the audit.

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Bleckley, 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 the County of Bleckley, 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 budgetary comparison information and the pension information as listed in the table of contents 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 and other auditors 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.

The County has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bleckley County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the schedule of special purpose local option sales tax expenditures, and other supplementary information are presented for purposes of additional analysis and are 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements and schedules, the schedule of special purpose local option sales tax expenditures, and other supplementary information are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

OTHER REPORTING REQUIRED BY *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated December 30, 2022, on our consideration of the County's internal control over financial reporting and on 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 the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bleckley County, Georgia's internal control over financial reporting and compliance.

H. M. Vickers & Associates, P.C.

December 30, 2022

BLECKLEY COUNTY, GEORGIA
Statement of Net Position
December 31, 2021

	Primary Government	Component Unit
	Total Governmental Activities	Bleckley County Public Health Center
ASSETS:		
Cash	$ 7,142,789	$ 1,020,050
Receivables, net of allowance for uncollectibles:		
Taxes	623,488	-
Intergovernmental	255,275	15,573
Accounts	69,968	-
Employee cash	14,073	-
Prepaid expenses	109,499	-
Inventory, at cost	52,114	-
Capital assets:		
Capital assets not being depreciated	413,139	-
Capital assets being depreciated, net of accumulated depreciation	14,877,838	3,858
Total Assets	23,558,183	1,039,481
DEFERRED OUTFLOWS OF RESOURCES -		
Pensions	131,492	48,476
LIABILITIES:		
Accounts payable	635,164	-
Salaries and benefits payable	84,993	-
Due to other governments	89,268	-
Accrued interest payable	29,297	-
Unearned revenue	219,040	-
Landfill post-closure care costs due in one year	49,397	-
Landfill post-closure care costs due after one year	465,859	-
Compensated absences due within one year	65,774	2,622
Compensated absences due after one year	68,067	10,488
Capital leases and notes payable due within one year	562,085	-
Capital leases and notes payable due after one year	4,709,071	-
Net pension liability	466,718	174,415
Net OPEB liability	-	34,525
Total Liabilities	7,444,733	222,050
DEFERRED INFLOWS OF RESOURCES -		
Pensions	499,451	71,974
NET POSITION:		
Net Investment in capital assets	10,019,821	3,858
Restricted for:		
Capital improvements	1,525,394	-
Law library	95,910	
Confiscated assets	46,417	
Commissary fund	30,439	
Public health and welfare	34,655	
Restricted for prior year program income	-	131,403
Unrestricted	3,992,855	658,672
Total Net Position	$ 15,745,491	$ 793,933

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

BLECKLEY COUNTY, GEORGIA
Statement of Activities
For the Fiscal Year Ended December 31, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses) Revenue and Changes in Net Position: Primary Government: Total	Component Unit: Bleckley County Public Health Center
PRIMARY GOVERNMENT-GOVERNMENTAL ACTIVITIES							
General government	$ 1,847,200	$ 117,172	$ 1,593,241	$ -	$ (136,787)	$ (136,787)	$ -
Public safety	4,038,626	424,586	149,053	-	(3,464,987)	(3,464,987)	-
Court system	749,470	934,025	-	-	184,555	184,555	-
Highways and streets	2,141,847	-	760,403	-	(1,381,444)	(1,381,444)	-
Public health and welfare	827,651	136,820	317,746	-	(373,085)	(373,085)	-
Culture and recreation	245,052	-	-	-	(245,052)	(245,052)	-
County agent	131,443	-	-	-	(131,443)	(131,443)	-
Natural resources	7,579	-	-	-	(7,579)	(7,579)	-
Interest	155,634	-	-	-	(155,634)	(155,634)	-
Total Governmental Activities	10,144,502	1,612,603	2,820,443	-	(5,711,456)	(5,711,456)	-
TOTAL PRIMARY GOVERNMENT	$ 10,144,502	$ 1,612,603	$ 2,820,443	$ -	(5,711,456)	(5,711,456)	-
COMPONENT UNIT-							
Bleckley County Public Health Center	305,688	118,617	294,700	-	-	-	107,629
Total Component Unit	$ 305,688	$ 118,617	$ 294,700	$ -	-	-	107,629
	General revenues:						
	Property taxes				4,103,084	4,103,084	-
	Alcoholic beverage taxes				45,013	45,013	-
	Vehicle taxes				689,204	689,204	-
	Sales taxes				2,728,773	2,728,773	-
	Other taxes				619,055	619,055	-
	Unrestricted interest earnings				58,104	58,104	-
	Miscellaneous				155,524	155,524	24,578
	Total general revenues				8,398,757	8,398,757	24,578
	Change in net position				2,687,301	2,687,301	132,207
	Net position, beginning of year				13,058,190	13,058,190	661,726
	Net position, end of year				$15,745,491	$15,745,491	$ 793,933

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

BLECKLEY COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2021

	General Fund	Capital Projects SPLOST 2019	American Rescue Plan	Special Revenue T-SPLOST	Special Revenue E-911	Other Governmental Funds	Total Governmental Funds
ASSETS:							
Cash	$ 5,110,648	$ 1,300,303	$ 219,040	$ 278,743	$ -	$ 234,055	$ 7,142,789
Receivables, net of allowance for uncollectible:							
Taxes	623,488	-	-	-	-	-	623,488
Intergovernmental	89,486	136,069	-	29,720	-	-	255,275
Accounts	38,501	-	-	-	31,467	-	69,968
Due from other funds	81,151	-	-	-	-	-	81,151
Employee cash	14,073	-	-	-	-	-	14,073
Prepaid expenses	109,499	-	-	-	-	-	109,499
Inventory, at cost	52,114	-	-	-	-	-	52,114
Total Assets	$ 6,118,960	$ 1,436,372	$ 219,040	$ 308,463	$ 31,467	$ 234,055	$ 8,348,357
LIABILITIES:							
Accounts payable	$ 528,041	$ 9,371	$ -	$ 71,118	$ -	$ 26,634	$ 635,164
Salaries and benefits payable	84,993	-	-	-	-	-	84,993
Due to other funds	-	-	-	49,684	31,467	-	81,151
Due to other governments	-	89,268	-	-	-	-	89,268
Unearned revenue	-	-	219,040	-	-	-	219,040
Total Liabilities	613,034	98,639	219,040	120,802	31,467	26,634	1,109,616
DEFERRED INFLOWS OF RESOURCES-							
Unavailable revenue-property taxes	161,407	-	-	-	-	-	161,407
FUND BALANCES:							
Nonspendable:							
Prepaid items	109,499	-	-	-	-	-	109,499
Inventory	52,114	-	-	-	-	-	52,114
Restricted for:							
Public safety	-	-	-	-	-	76,856	76,856
Law library	-	-	-	-	-	95,910	95,910
Public health and welfare	-		-	-	-	34,655	34,655
Capital projects	-	1,337,733	-	187,661	-	-	1,525,394
Unassigned-							
General fund	5,182,906	-	-	-	-	-	5,182,906
Total Fund Balances	5,344,519	1,337,733	-	187,661	-	207,421	7,077,334
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 6,118,960	$ 1,436,372	$ 219,040	$ 308,463	$ 31,467	$ 234,055	$ 8,348,357

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

BLECKLEY COUNTY, GEORGIA
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2021

Difference in amounts reported for governmental activities in the statement of net position:

Fund balances, total governmental funds	$	7,077,334
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds		15,290,977
Some governmental revenues will not be collected for several months after the year end and are deferred in the governmental funds		161,407
Deferred outflows and inflows of resources related to pensions are applicable to future reporting periods and, therefore, are not reported in the governmental funds:		
Deferred outflows		131,492
Deferred inflows		(499,451)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		(6,416,268)
Net position of governmental activities	$	15,745,491

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

BLECKLEY COUNTY, GEORGIA

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended December 31, 2021

	General Fund	Projects SPLOST 2019	American Rescue Plan	Special Revenue T-SPLOST	Special Revenue E-911	Other Governmental Funds	Total Governmental Funds
REVENUES:							
Taxes	$ 6,511,560	$ 1,516,003	$ -	$ 303,158	$ -	$ -	$ 8,330,721
Licenses and permits	68,343	-	-	-	-	-	68,343
Fines and forfeitures	796,279	-	-	-	-	52,585	848,864
Charges for services	281,539	-	-	-	208,535	143,046	633,120
Intergovernmental	1,527,124	-	1,031,175	-	-	178,140	2,736,439
Interest earnings	57,936	-	-	-	-	169	58,105
Miscellaneous	246,375	-	-	-	-	-	246,375
Total Revenues	9,489,156	1,516,003	1,031,175	303,158	208,535	373,940	12,921,967
EXPENDITURES:							
Current:							
General government	1,667,493	-	230,328	-	-	-	1,897,821
Public safety	3,058,392	-	741,134	-	208,535	166,194	4,174,255
Court system	750,165	-	14,210	-	-	8,841	773,216
Highways and streets	2,148,202	-	16,793	115,497	-	-	2,280,492
Public health and welfare	538,341	-	24,188	-	-	9,774	572,303
Culture and recreation	131,763	-	1,292	-	-	-	133,055
County agent	121,740	-	3,230	-	-	-	124,970
Natural resources	7,579	-	-	-	-	-	7,579
Intergovernmental	-	505,284	-	-	-	-	505,284
Capital Outlay	-	144,549	-	-	-	71,803	216,352
Debt Service:							
Principal	26,391	503,348	-	-	-	78,048	607,787
Interest	534	95,006	-	-	-	64,507	160,047
Total Expenditures	8,450,600	1,248,187	1,031,175	115,497	208,535	399,167	11,453,161
Excess of Revenues Over (Under) Expenditures	1,038,556	267,816	-	187,661	-	(25,227)	1,468,806
NET CHANGE IN FUND BALANCES	1,038,556	267,816	-	187,661	-	(25,227)	1,468,806
FUND BALANCE, BEGINNING OF YEAR	4,305,963	1,069,917	-	-	-	232,648	5,608,528
FUND BALANCE, END OF YEAR	$ 5,344,519	$ 1,337,733	$ -	$ 187,661	$ -	$ 207,421	$ 7,077,334

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

BLECKLEY COUNTY, GEORGIA

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2021

Difference in amounts reported for governmental activities in the statement of activities:	
Net change in fund balances - total governmental funds	$ 1,468,806
Capital outlay, reported as expenditures in governmental funds, are reported as capital assets in the statement of net position	1,541,579
Depreciation expense on governmental capital assets is included in the governmental statement of activities. The cost of the assets is allocated to expense over the estimated useful lives of the assets	(829,627)
The decrease in liability for landfill post-closure care cost is reported as an expenditure in governmental funds, but as a reduction of long-term liabilities in the statement of net position	22,833
Expenses for compensated absences are reported for governmental activities but do not require the use of current financial resources and therefore are not reported as expenditures for governmental funds	(500)
Pension contributions reported as expenditures in the governmental funds are reported as deferred outflows of resources in the statement of net position because the net pension liability is measured prior to the County's report date. Pension expense, which is the change in net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the statement of activities	(37,826)
Repayment of long-term debt principal is reported as an expenditure in governmental funds, but as a reduction of long-term liabilities in the statement of net position	607,786
Expenses for accrued interest on long-term debt are reported for governmental activities but do not require the use of current financial resources and therefore are not reported as expenditures for governmental funds:	
Accrued interest balance at current fiscal year end	(29,298)
Accrued interest balance at prior fiscal year end	33,712
Some governmental revenues will not be collected for several months after the year end and are deferred inflows of resources in the governmental funds:	
Unearned revenue balance at current fiscal year end	(161,407)
Unearned revenue balance at prior fiscal year end	71,243
Changes in net position of governmental activities in the statement of activities	$ 2,687,301

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

BLECKLEY COUNTY, GEORGIA
Statement of Fiduciary Net Position
Fiduciary Funds – Custodial Funds
December 31, 2021

ASSETS-	
Cash	$ 2,601,705
Total Assets	2,601,705
LIABILITIES-	
Due to others	2,456,155
Total liabilities	2,456,155
NET POSITION-	
Restricted for individuals, organizations , and other governments	145,550
Total net position	$ 145,550

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

BLECKLEY COUNTY, GEORGIA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds – Custodial Funds
December 31, 2021

ADDITIONS:	
Taxes collected for others	$ 6,108,924
Court fines and fees collected for others	497,953
Interest	8
Total additions	6,606,885
DEDUCTIONS:	
Taxes paid to others	6,108,924
Court fines and fees paid to others	495,656
Payments to others	21
Total deductions	6,604,601
CHANGE IN NET POSITION	2,284
NET POSITION - BEGINNING	143,266
NET POSITION-ENDING	$ 145,550

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Statement

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

A. Reporting Entity

Primary Government

Bleckley County, Georgia, the 145th county formed in Georgia, was created in 1912. The County operates under a sole commissioner form of government. The County provides various services, levies taxes, and issues licenses as provided by the Charter. These services include public safety, highways and streets, health and social services, emergency medical services, cultural and recreational programs and administrative services.

These financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

Currently, the County has one blended component unit, the Bleckley County Public Purpose Corporation and one discretely presented component unit, the Bleckley County Board of Health DBA Bleckley County Public Health Center.

The County is responsible for appointing some of the members of the boards of other organizations, but the County's accountability for these organizations do not extend beyond making the appointments. These related organizations include the following:

Bleckley County Board of Family and Children Services
Bleckley-Cochran Industrial Development Authority
Cochran-Bleckley Recreation Authority
Bleckley County Hospital Authority

Disbursements to these organizations based on contractual agreements have been budgeted and expended as part of the regular operations of the County.

Discretely Presented Component Unit

Bleckley County Public Health Center - The Bleckley County Public Health Center (the Center) provides various health services for citizens in Bleckley County under a contract with the Georgia Department of Public Health (DPH). Under this contractual agreement DPH provides certain administrative and other services to the Center in addition to the grant-in-aid funding. These services are funded through other governmental entities or directly by DPH. Based on the contract with DPH, fixed assets cannot be disposed of without approval of DPH. In the event the Center was to dissolve, all fixed assets would return to Bleckley County, Georgia or to the donating agency. All fixed assets are owned by Bleckley County, DPH or the donating agency.

It is the goal of the Bleckley County Public Health Center (Center) to provide health services for the citizens of Bleckley County within the guidelines established by the Bleckley County Board of Public Health, the South Central Health District and the Georgia Department of Public Health. The Center is responsible for health programs designed for prevention, early detection, treatment and referral.

The amounts included in these financial statements in the component unit columns are as of and for the fiscal year ended June 30, 2021.

The complete audited financial statements of the Bleckley County Public Health Center may be obtained from the office of the Bleckley County Commissioner.

Blended Component Unit

The Bleckley County Public Purpose Corporation (the "BCPPC") was established on December 17, 2019 to account for the construction and ongoing maintenance of the State of Georgia Division of Family and Children Services building. The BCPPC is organized pursuant to the Georgia Nonprofit Corporation Code. The objects and purposes of the BCPPC are exclusively charitable through the lessening of the burdens of government, within the meaning of Section 501(c) (3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future tax law. The BCPPC is governed in the year 2021 by the Bleckley County Commissioner who serves as the sole director of the corporation. The BCPPC is presented as blended as its primary purpose is to provide services almost entirely to the County. Separate financial statements are not issued by the BCPPC

B. Government-Wide and Fund Financial Statements

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 County (the primary government) and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County does not currently have business-type activities.

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

Separate financial statements are provided for governmental activities and, when applicable, for business-type activities.

Fund Financial Statements

The accounts of the County's reporting entity are organized on the basis of separate funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Governmental Funds
Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. Governmental Funds are accounted for on a flow of current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets.

The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The County's governmental funds include the general fund, capital projects funds, and special revenue funds.

Fiduciary Funds
Fiduciary Funds – Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, other governmental units, and/or other funds. Fiduciary Funds used by the County include-

Custodial Funds – Custodial funds are used to account for assets held by the County as an agent for the Tax Commissioner, Clerk of Court, Probate Court, Magistrate Court, Tax Assessor, Building Department and Sheriff.

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period, with the exception of intergovernmental revenues, which are considered available if collected within 180 days after the year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and certain compensated absences and claims and judgments are recorded when due.

Revenues considered susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Grants received before the eligibility requirements are met are recorded as unearned revenue.

The County reports the following major governmental funds:

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

The **Special Purpose Local Option Sales Tax (SPLOST-2019) Capital Projects Fund** accounts for capital outlay and other transactions related to the additional one-percent local option sales tax currently in effect.

The **American Rescue Plan Fund** is used to account for grant funds awarded to the County as part of the State and Local Fiscal Recovery Fund under the American Rescue Plan Act (ARPA) passed by the federal government on March 11, 2021.

The **Transportation Special District Local Option Sales Tax (T-SPLOST) Special Revenue Fund** accounts for the collection of proceeds and expenditures for transportation projects.

The **E-911 Special Revenue Fund** accounts for the collection of revenues collected for operation of the Emergency 911 telephone communication system.

The government-wide financial statements are prepared using the accrual basis of accounting and the economic resources measurement focus. Government-wide financial statements do not provide information by fund or account group, but distinguish between the County's governmental activities and business type activities. Significantly, the statement of net position will include noncurrent assets which were previously reported in the General Fixed Asset Account Group and long-term liabilities previously reported in the General Long-Term Debt Account Group. In addition, the government-wide statement of activities reflects depreciation expenses on the County's capital assets.

Major individual governmental funds and major individual proprietary funds, when applicable, are reported as separate columns in the fund financial statements.

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

D. Use of Estimates

Preparation of the County's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

E. Advertising Costs

Advertising costs are recorded as expenditures or expenses, as appropriate, in the period incurred. No advertising costs are capitalized.

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are reported in order to reserve that portion of applicable appropriations, is not employed by the County because it is considered impractical and not necessary to insure effective budgetary and cash planning and control.

G. Deposits and Investments

The County's cash is considered to be cash on hand, demand and interest-bearing deposits held in banks. Any bank deposit in excess of FDIC insured amounts must be secured by an equivalent amount of State of Georgia or U.S. Obligations.

H. Inventory

Inventories are valued at cost, which approximates market, using the first-in, first-out (FIFO) method. The consumption method is used to account for inventories. Under the consumption method, inventory items are recognized as expenditures when used.

I. Prepaid Items

Prepaid items are recorded as expenditures in the governmental funds during the period benefitted.

J. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or, when applicable, business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an estimated useful life

in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Prior to July 1, 2003, governmental funds' infrastructure assets were not capitalized. Infrastructure assets acquired prior to July 1, 2003, are not reported in the basic financial statements. General infrastructure assets will include all roads and bridges and other infrastructure assets acquired subsequent to July 1, 2003.

The cost of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. Property, plant, and equipment of the primary government is depreciated using the straight line method over the assets' estimated useful lives as follows:

Primary Government:

Asset Class	Estimated Useful Lives In Years	Capitalization Threshold
Buildings	50	$ 15,000
Building Improvements	20-30	$ 5,000
Machinery and equipment	5-10	$ 5,000
Vehicles	5-10	$ 5,000
Office equipment	5-10	$ 5,000
Computer equipment	3-10	$ 5,000
Infrastructure	30-40	$ 10,000

Component Unit:

Capital assets include equipment and various furniture and fixtures purchased during the performance of the Center's programs. Depreciation of capital assets is computed using the straight-line method. Equipment, furniture and fixtures with cost in excess of $5,000 are depreciated over a five-year life.

K. Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefits

Accumulated unpaid vacation, sick pay, and other employee benefits are not accrued by the county government when incurred in the funds.

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts, when applicable, 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. Bond issuance costs, except any portion related to prepaid insurance costs, are recorded as an expense in the period incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

M. Fund Equity

1. Government-wide Statements

Equity is classified as net position and displayed in three components:

a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position - Consists of net position items with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position - All other net position items that do not meet the definition of “net investment in capital assets” or “restricted net position”.

2. Fund Statements

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

- **Nonspendable-**Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

- **Restricted-**Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

- **Committed-**Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commissioner through the approval of a motion. Only the County Commissioner may modify or rescind the commitment.

- **Assigned-**Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commissioner can authorize a designee to assign fund balances.

- **Unassigned-**Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criteria. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

N. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly chargeable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions are reported as transfers.

O. Allowance for Uncollectible Accounts

Allowances for uncollectible accounts are maintained for all types of receivables which historically experience uncollectible accounts.

P. Post-employment health care benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County provides healthcare benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured for the actual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the County under this program.

Q. Concentrations of Credit Risk

The County's solid waste transfer station serves customers within Bleckley County. The balance of receivables is composed mostly of residential and smaller commercial accounts. The County does not expect to incur significant losses as a result of these receivables. Management believes that the allowance for uncollectable is adequate to cover all anticipated future losses on these receivables.

R. Deferred Outflows and Inflows of Resources

The County has implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. These new standards establish accounting and financial reporting for deferred outflows and inflows of resources and the concept of net position as the residual of all other elements presented in the statement of net position.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and, as such, will be recognized as an outflow of resources (expenditure or expense, as applicable) in the future. The County has only one type of item that qualifies for reporting in this category. Under the accrual basis of accounting, pension related items are reported on the government-wide statement of net position for governmental activities and the discretely presented component unit, the Bleckley County Board of Health. These amounts are deferred and recognized as outflows of resources in the period that the amounts become applicable.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and, as such, will be recognized as an inflow of resources (revenue) in the future. The County has several types of items that qualify for reporting in this category. Under the modified accrual basis of accounting, *unavailable revenue* from property taxes is reported only in the governmental funds balance sheet. Under the accrual basis of accounting, pension related items are reported on the government-wide statement of net position for governmental activities and the discretely presented component unit, the Bleckley County Board of Health. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

S. 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 Association County Commissioners of Georgia Restated Pension Plan for Bleckley County Employees (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 are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

T. Tax Abatement Agreements

Governmental Accounting Standards Board (GASB) Statement No. 77, *Tax Abatement Disclosures*, requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues. As of December 31, 2021, the County did not have any such agreements, either entered into by the County or other governments.

2. DEPOSITS AND INVESTMENTS

Primary Government

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a deposit policy for custodial credit risk. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2021, the County had deposits of $9,818,453 and the carrying amount of these deposits was $9,758,567

As of December 31, 2021, a total of $8,604,086 of the County's bank balance of $9,818,453 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$ 3,463,182
Uninsured and collateralized with securities held in the pledging financial institution's trust department not in the County's name	5,140,904
Total	$ 8,604,086

Component Unit

State statutes requires all deposits and investments (other than federal or state governmental instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. At June 30, 2021, the carrying amount of the Center's bank deposits was $1,020,000 and the bank balance was $1,028,312. The Center also had an imprest petty cash fund of $50. As of June 30, 2021, the Center did not have any balances exposed to custodial credit risk as uninsured and uncollateralized.

Reporting Entity

Georgia law authorizes local governments to invest in the following types of obligations:

- Obligations of the State of Georgia or any other state;
- Obligations issued by the United States;
- Obligations fully insured or guaranteed by the United States Government or governmental agency;
- Obligations of any corporation of the United States Government;
- Prime bankers' acceptances;
- The State of Georgia Local Government Investment Pool;
- Repurchase agreements; and
- Obligations of other political subdivisions of the State of Georgia.

The County maintains only checking and interest-bearing savings accounts in Georgia financial institutions as permitted by O.C.G.A. 36-83-4.

The carrying amount of the County's deposits is reconciled to the financial statements as follows:

Governmental Activities:	
Cash in Banks	$ 7,141,539
Cash on Hand	1,250
Subtotal	7,142,789
Employee Cash	14,073
Fiduciary Funds-	
Custodial Funds	2,601,705
Total Primary Government	9,758,567
Component Unit - Health Department	
Cash in Banks	1,020,000
Cash on Hand	50
Total Component Unit	1,020,050
Total Reporting Entity	$ 10,778,617

3. PROPERTY TAXES

The County levies property taxes on September 1st of each year. The due date for these taxes is December 20th and the lien date is the following April 1st. Taxes are collected throughout the year. Property taxes for the year ended December 31, 2021, were assessed at the rate of 14.831 mills on the dollar on a total assessed valuation of $266,201,383 compared to a total assessed valuation of $253,214,818 at a rate of 14.831 mills on the dollar in 2020.

In the governmental fund financial statements, property taxes are recorded as receivables and deferred inflows of resources unavailable at the time the tax levy is billed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible within sixty days following the close of the year are therefore susceptible to accrual in accordance with GASB standards and have been recognized as revenue.

In the government-wide financial statements, property taxes receivable and related revenue include all amounts due the County regardless of when cash is received. Over time, substantially all property taxes are collected.

4. RECEIVABLES

Primary Government

Receivables at December 31, 2021, for the County's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

	General Fund	Capital Projects SPLOST 2019	Special Revenue T-SPLOST	Special Revenue E-911	Other Governmental Funds	Totals
Taxes	$ 858,275	$ -	$ -	$ -	$ -	$ 858,275
Less allowance for uncollectibles	234,787	-	-	-	-	234,787
Net taxes receivable	$ 623,488	$ -	$ -	$ -	$ -	$ 623,488
Intergovernmental-						
State of Georgia	$ 89,486	$ 136,069	$ 29,720	$ -	$ -	$ 255,275
Total intergovernmental receivables	89,486	136,069	29,720	-	-	255,275
Less allowance for uncollectibles	-	-	-	-	-	-
Net intergovernmental receivables	$ 89,486	$ 136,069	$ 29,720	$ -	$ -	$ 255,275
Accounts	$ 38,501	$ -	$ -	$ 31,467	$ -	$ 69,968
Less allowance for uncollectibles	-	-	-	-	-	-
Net accounts receivable	$ 38,501	$ -	$ -	$ 31,467	$ -	$ 69,968

5. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021, was as follows:

Description	Balance Beginning	Additions	Retirements	Transfers	Balance Ending
Primary Government					
Governmental Activities:					
Capital assets not being depreciated:					
Land	$ 413,139	$ -	$ -	$ -	$ 413,139
Construction in progress	172,610	-	-	(172,610)	-
Total capital assets not being depreciated	585,749	-	-	(172,610)	413,139
Capital assets being depreciated:					
Infrastructure	5,156,746	418,922	-	-	5,575,668
Buildings and improvements	12,165,102	219,640	-	-	12,384,742
Machinery and equipment	6,751,225	908,116	181,484	(12,818)	7,465,039
Total capital assets being depreciated	24,073,073	1,546,678	181,484	(12,818)	25,425,449
Less accumulated depreciation for:					
Infrastructure	1,009,728	165,044	-	-	1,174,772
Buildings and improvements	3,522,098	292,872	-	-	3,814,970
Machinery and equipment	5,367,642	371,711	181,484	-	5,557,869
Total accumulated depreciation	9,899,468	829,627	181,484	-	10,547,611
Governmental activities capital assets, net of accumulated depreciation:					
Capital assets not being depreciated:					
Land	413,139	-	-	-	413,139
Construction in progress	172,610	-	-	(172,610)	-
Total capital assets not being depreciated	585,749	-	-	(172,610)	413,139
Capital assets being depreciated, net of accumulated depreciation:					
Infrastructure	4,147,018	253,878	-	-	4,400,896
Buildings and improvements	8,643,004	(73,232)	-	-	8,569,772
Machinery and equipment	1,383,583	536,405	-	(12,818)	1,907,170
Total capital assets being depreciated, net of accumulated depreciation	14,173,605	717,051	-	(12,818)	14,877,838
Total governmental activities capital assets, net of accumulated depreciation	$ 14,759,354	$ 717,051	$ -	$ (185,428)	$ 15,290,977

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 65,100
Public safety	385,123
Court system	4,980
Highways and streets	266,316
Public health and welfare	101,535
Culture and recreation	100
County agent	6,473
Total depreciation expense-governmental activities	$ 829,627

Description	Balance Beginning	Additions	Retirements	Balance Ending
Component Unit				
Bleckley County Public Health Center:				
Capital assets not being depreciated-				
Land	$ -	$ -	$ -	$ -
Capital assets being depreciated-				
Machinery and equipment	6,592	4,822	2,082	9,332
Total capital assets being depreciated	6,592	4,822	2,082	9,332
Less accumulated depreciation for-				
Machinery and equipment	(6,592)	(964)	(2,082)	(5,474)
Total accumulated depreciation	(6,592)	(964)	(2,082)	(5,474)
Public Health Center capital assets, net of accumulated depreciation:				
Capital assets not being depreciated-				
Land	-	-	-	-
Capital assets being depreciated, net of accumulated depreciation-				
Machinery and equipment	-	3,858	-	3,858
Total capital assets being depreciated, net of accumulated depreciation	-	3,858	-	3,858
Total Public Health Center capital assets, net of accumulated depreciation	$ -	$ 3,858	$ -	$ 3,858

6. JOINT VENTURES

Primary Government

Heart of Georgia Altamaha Regional Commission

The Heart of Georgia Altamaha Regional Commission "HOGARC" is one of the 12 regional commissions in Georgia established under H.B. 1216 (O.C.G.A. 50-8) in July, 2009. The HOGARC serves a 17 county region in south central and southeast Georgia, the same as its predecessor agency the Heart of Georgia Altamaha Regional Development Center (Est. 1996). The region is a large, rural region of Georgia encompassing 17 counties, 63 cities, and approximately 6,904 square miles. The members of the commission are required to pay annual dues to the commission. The Official Code of Georgia Section 50-8-34 provides for the organizational structure of the RCs. The HOGARC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The County board members and municipal board members from the same county elect one Member of the Board who is a resident (but not an elected or appointed official or employee of the County or municipality) to serve as a nonpublic member and a minority member who must be an elected official to serve as board members from a County.

O.C.G.A. 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements for the HOGARC are available from: Heart of Georgia Altamaha Regional Commission, 5405 Oak Street, Eastman, GA 31023.

7. COMPLIANCE WITH LEGAL PROVISIONS

The County is in compliance with all significant finance-related legal and contractual provisions.

Deficit Fund Balance-

The County had no individual funds with deficit fund balances at December 31, 2021.

Excess of expenditures over appropriations in individual departments-

The County had no individual funds with expenditures in excess of appropriations for the current year.

8. LONG-TERM LIABILITIES

The following is a summary of long-term debt transactions of the County for the current year:

	Balance Beginning	Additions	Retirements	Balance Ending	Amounts Due Within One Year	Interest Expense
Governmental Activities:						
Capital Leases and Notes Payable:						
Capital Leases	$5,852,551	$ -	$ 581,395	$5,271,156	$ 562,085	$ 159,513
Notes payable	26,391	-	26,391	-	-	534
Total capital leases and notes payable	5,878,942	-	607,786	5,271,156	562,085	160,047
Landfill post-closure	538,089	-	22,833	515,256	49,397	-
Compensated absences	133,341	500	-	133,841	65,774	-
Total Long-Term Debt	$6,550,372	$ 500	$ 630,619	$5,920,253	$ 677,256	$ 160,047

Total interest on long-term debt during the current year is summarized as follows:

Governmental Activities		
Total Interest	Less Direct Interest	Net Interest
$ 160,047	$ -	$ 160,047

The County leases buildings, machinery, equipment and vehicles under outstanding capital leases as of the end of the current year with a total original cost and accumulated depreciation of $8,838,937 and $1,744,426, respectively. Depreciation expense on assets recorded under capital leases totaled $204,100. These assets collateralize the leases payable as of the end of the current year. There are no special restrictions on assets collateralizing capital leases.

Of the total debt service principal and interest liquidated during the current year, the general fund paid a total of $26,925, and the special purpose local option sales tax fund (SPLOST Fund 2019) paid a total of $593,940. The Bleckley County Public Purpose Corporation liquidated $142,555 in principal and interest. The general fund liquidated a total of $ 22,833 in landfill post-closure costs in the current year. For governmental activities, compensated absences are liquidated by the general fund.

The County had no earnings on unexpended debt proceeds and, accordingly, federal arbitrage regulations do not currently apply.

The annual requirements to service principal and interest on all County long-term debt to maturity follows:

Year Ending	Capital Leases			Governmental Activities Total		
December 31,	Principal	Interest	Total	Principal	Interest	Total
2022	$ 562,085	$ 147,970	$ 710,055	$ 562,085	$ 147,970	$ 710,055
2023	578,577	131,478	710,055	578,577	131,478	710,055
2024	595,553	114,502	710,055	595,553	114,502	710,055
2025	613,028	97,027	710,055	613,028	97,027	710,055
2026	631,016	79,039	710,055	631,016	79,039	710,055
2027-2031	1,094,235	237,870	1,332,105	1,094,235	237,870	1,332,105
2032-2036	639,782	137,779	777,561	639,782	137,779	777,561
2037-2041	556,880	33,498	590,378	556,880	33,498	590,378
Totals	$5,271,156	$ 979,163	$6,250,319	$5,271,156	$ 979,163	$6,250,319

The County has several annually renewable operating leases on buildings and office equipment with no contingent payments included therein. Rentals under operating leases for the current year totaled $29,302.

Details of long-term debt are as follows:

	Balance Beginning	Additions	Retirements	Balance Ending	Due Within One Year	Interest Expense
Primary Government						
Capital Leases/Notes:						
2.85% Capital lease payable, original amount of $6,023,860 with annual payments of increasing amounts from $454,000 to $554,543, including interest, made on September 5, 2013, with the final payment due on March 1, 2027, incurred to construct a new county jail	$ 3,519,322	$ -	$ 460,810	$ 3,058,512	$ 474,132	$ 93,406
3.70% Capital lease payable, original amount of $126,786 with annual payments of $44,139 including interest, made on December 1, 2019 with the final payment due on December 1, 2021, incurred to purchase a tractor and mowers for the road department	42,540	-	42,540	-	-	1,600
3.75% Note payable, original amount of $22,271 with annual payments of $11,922 including interest, beginning on March 4, 2020 with the final payment due on March 4, 2021, incurred to purchase a Sherriff's department vehicle	11,391	-	11,391	-	-	534
Zero percent note payable, original amount of $15,000 with annual payments of $5,000 including interest, beginning on January 1, 2020 with the final payment due on March 4, 2023, incurred to purchase a fire department tanker	15,000	-	15,000	-	-	-
3.120 % Capital lease payable, original amount of $2,311,593 with monthly payments of $12,959 including interest, beginning on October 1, 2020 with the final payment due on September 1, 2040, incurred to purchase an office for the Georgia Department of Family and Children Services	2,290,689	-	78,045	2,212,644	87,953	64,507
Total Capital Leases & Notes	5,878,942	-	607,786	5,271,156	562,085	160,047
Landfill post-closure care costs	538,089	-	22,833	515,256	49,397	-
Compensated absences	133,341	500	-	133,841	65,774	-
Total	$ 6,550,372	$ 500	$ 630,619	$ 5,920,253	$ 677,256	$ 160,047

There was no short-term debt activity of the county for the current year. Total interest expenditures on all county debt during the year was $160,047.

Component Unit	Balance Beginning	Additions	Retirements	Balance Ending	Amounts Due Within One Year	Interest Expense
Compensated absences	$ 14,805	$ -	$ 1,695	$ 13,110	$ 2,622	$ -
Total	$ 14,805	$ -	$ 1,695	$ 13,110	$ 2,622	$ -

9. RESTRICTED ASSETS - CASH

As of December 31, 2021, the County did not have restricted cash balances.

10. GRANTS AND COMMITMENTS

In the normal course of operations, the County receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

Bleckley County entered into an agreement on May 26, 2010, with the Hospital Authority of Bleckley County to levy an ad valorem tax up to the legally permissible millage rate to pay for certain indigent care obligations and to pay principal and interest on debt of the Authority borrowed to finance improvements and repairs to the hospital facility roof in the principal amount of $226,000, in order to permit future operations of the Authority. The County signed a consent agreement with the lender, that if the borrower (Authority) is in default under the financing agreement, then upon receipt by County of written notice from lender that borrower was in default and the lender elects to exercise its rights under the contract in accordance with the terms of the agreement, that all payments and revenues owing or assigned to borrower under the contract shall thereafter be paid to lender unconditionally and without defense or offset by the County. The County paid a total of $17,957 ($15,067 was applied to principal and $2,890 to interest) on this loan for the year ended December 31, 2021. The remaining principal balance of the loan in the amount of $61,164 was paid in full during the year ended December 31, 2021.

11. 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; and natural disasters. The County maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. Settled claims have not exceeded this commercial coverage in any of the past five fiscal years. The County paid $130,045 in premiums for various commercial coverage during 2021. There have been no reductions in insurance coverage from the prior year.

The County is a member of the Association County Commissioners Self Insurance Workers Compensation Fund pursuant to Title 34, Chapter 9, Article 5 of the Official Code of Georgia Annotated. The Fund represents a self-insurance pool, whereby members agree to pay the workers compensation claims of other members of the fund. The County paid $60,944 to the fund during the year ended December 31, 2021. There were no assessments made against the County for additional losses incurred by the fund.

The liability of the fund to the employees of any employer is specifically limited to such obligations as are imposed by applicable state laws against the employer for workers' compensation and/or employer's liability. The fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the purview of the Worker's Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding of compensation therefore, although such suits, other proceedings, allegations or demands be wholly groundless, false or fraudulent. The Fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

The County has also become a member of the Association County Commissioners of Georgia - Interlocal Risk Management Agency for liability, motor vehicle and property damage risk self insurance. The County paid $132,499 to the fund during 2021. There were no assessments made against the County for additional losses incurred by the fund.

Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia municipalities to form interlocal risk management agencies. The Georgia Interlocal Risk Management Agency (GIRMA) is a municipal interlocal risk management agency operating as an unincorporated nonprofit instrumentality of its member municipalities - GIRMA establishes and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of municipal government. GIRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of GIRMA against liability or loss. The County, among other requirements, must: pay all contributions, assessments or other sums due to GIRMA as such times and in such amounts as shall be established by GIRMA; select a person to serve as a member representative; allow GIRMA and its agents reasonable access to all facilities and all records of the County which relate to the purposes of GIRMA; allow attorneys appointed by the agency to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the Fund; assist and cooperate in the defense and settlement of claims against the County; furnish full cooperation to GIRMA's attorneys, claims adjusters, Service Company, and any agent, employee, officer or independent contractor of GIRMA relating to the purposes of GIRMA; follow loss reduction and prevention procedures established by the agency; furnish to GIRMA such budget, operating and underwriting information as may be requested; and report promptly as possible, and in accordance with any Coverage Descriptions issued, all incidents which could result in claims against the fund.

12. CONTINGENCIES

Grant Funds

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

Litigation

There are currently no lawsuits pending against the County.

COVID-19 Global Pandemic

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic. As the virus spread across the United States, the federal, state, and local governments have imposed restrictions on individuals and businesses as well as mandating the temporary closure of various businesses. These restrictions and mandates have created many economic uncertainties that may impact the County. The County cannot reasonably estimate the length or severity of this pandemic and, accordingly, cannot determine the extent to which its future operations will be impacted.

13. PENSION PLAN

Primary Government

Plan Description

The County sponsors the Association County Commissioners of Georgia Restated Pension Plan for Bleckley County Employees (The Plan), which is a defined benefit pension plan.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Commissioner. 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 ACCG Retirement Services. The ACCG Plan is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of The ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The ACCG issues a publicly available financial report for the Plan. That report may be obtained at the County Commissioner's office in Cochran, Georgia or by writing to ACCG Retirement Services, 191 Peachtree St NE, Suite 700, Atlanta, Georgia 30303. An outline of plan provisions follows:

Benefits – The Plan provides benefits upon retirement, death, disablement, and termination of employment to Plan participants and beneficiaries, if certain eligibility requirements are met. All full-time County employees are eligible to participate in the Plan after completing three years of service. Benefits vest after five years of service. Participants become eligible to retire at age 65 with five years of service and three years of participation in the Plan. An employee may elect early retirement at age 55 with twenty five years of service or at age 60 with twenty years of service to receive full benefits. An employee may elect early retirement at age 60 with ten years of service to receive reduced benefits. Compensation is averaged using the highest average of five consecutive plan years during the ten plan years preceding the participant's date of retirement or other termination.

Plan Membership - Participant counts as of January 1, 2021 (the most recent actuarial valuation date) and covered compensation for active participants (based on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disabled receiving benefits	42
Terminated plan participants entitled to but not yet receiving benefits	34
Active employees participating in the Plan	42
Total number of Plan Participants	118
Covered compensation for active participants	$ 1,585,660

Contributions - The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

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

County employees are not required or permitted to contribute to the Plan. The County contributes to the entire cost of the Plan, using the basis determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia Statute 47-20. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. The required and actual contribution for the 2021 plan year was $183,677. This amount represents 11.58% of covered payroll.

Net Pension Liability

The County has implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The information disclosed below is presented in accordance with these standards.

Actuarial assumptions – The County's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial evaluation as of January 1, 2021 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2021. The total pension liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary increases	3.50% per year with an aged based scale
Investment rate of return	7.00% per year

Mortality rates were based on Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2021 (Pre-Retirement: Employee, Post Retirement: Retiree)

The actuarial assumptions used in the January 1, 2021 valuation were based on the results of an actuarial experience study for the period of January 1, 2020 through December 31, 2020.

The long-term expected rate of return on pension plan investments was determined using a building- block method in which best-estimate ranges of expected future real rates of return (expected returns, net pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimate of arithmetic real rates of return is summarized in the following table:

Investment Return Assumption	
Estimated 65th percentile return based on UBS Capital Market Assumptions	6.10%
Five-year performance in excess of benchmarks	0.90%
Assumed annual investment return	7.00%

Discount rate - The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate - The following presents the net pension liability of the County, calculated using the discount rate of 7.00%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	**Current Discount Rate (7.00%)**	**1% Increase (8.00%)**
Net pension liability	$972,664	$466,718	$42,523

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued ACCG financial report which is publicly available at www.gebcorp.com.

Changes in the Net Pension Liability – The changes in the components of the net pension liability of the County for the year ended December 31, 2021, were as follows:

	Schedule of Changes in Net Pension Liability		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance December 31, 2020	$ 4,290,538	$ 3,602,369	$ 688,169
Changes for the Year:			
Service cost	65,747	-	65,747
Interest	300,338	-	300,338
Liability experience (gain)/loss	33,102	-	33,102
Assumption change	5,796	-	5,796
Employer contributions	-	183,677	(183,677)
Net Investment income	-	540,509	(540,509)
Benefit payments	(263,315)	(254,411)	(8,904)
Administrative Expenses	-	(24,844)	24,844
Post-Retirement Death Benefit	-	(65,791)	65,791
Other charges	-	(16,021)	16,021
Net changes	141,668	363,119	(221,451)
Balance December 31, 2021	$ 4,432,206	$ 3,965,488	$ 466,718

Changes of assumptions – The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amt-Weighted mortality table is projected to 2021 instead of 2020 with Scale AA.

Pension expense:

Service Cost	$ 65,747
Interest on TPL	291,434
Amortization of:	
Liability experience (gain)/loss	82,448
Change in assumption	76,333
Asset (gain)/loss	(145,004)
Employee contributions	-
Projected earnings on plan investments	(240,090)
Administration expense	24,844
Other change in FNP	65,791
Total Pension Expense	$ 221,503

Deferred outflows of resources and deferred inflows of resources related to pensions – At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 71,488	$ (499,451)
Changes in assumptions	5,747	-
Net differences between projected and actual earnings and actual earnings on pension plan investments	54,257	-
Total	$ 131,492	$ (499,451)

Projected recognition of deferred outflows of resources and deferred inflows of resources related to pensions – Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year	Deferred Outflows of Resources	Deferred Inflows of Resources
2022	$ 119,420	$ (172,690)
2023	12,072	(172,689)
2024	-	(97,193)
2025	-	(56,879)
Total projected recognition of deferred outflows and inflows of resources	$ 131,492	$ (499,451)

Special Funding Situation-Pension Plans:

The following pension plans are all cost-sharing, multiple employer defined benefit plans. The employer contributions are funded by the State of Georgia on behalf of the local county employer. Since the County does not contribute directly to the plans, there is no net pension liability or deferred inflows or outflows to report in the financial statements of the County. GASB Statement No. 68 requires participating employers and non-employers contributing entities to recognize their proportionate share of collective net pension liability and pension expense. Each plan and fund, including benefit and contribution provisions, was established and can be amended by state law. The basic financial statements for all of the pension plans are prepared on the accrual basis of accounting. Contributions from the employers, non-employers, and members are recognized when due, based on statutory requirements. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Management has determined the related impact on the County's financial statements to be immaterial.

A. Employees' Retirement System of Georgia (ERS) – The ERS was established and began administering retirement benefits for State of Georgia employees on January 1, 1950 as provided by laws enacted through the Georgia General Assembly. The County's Tax Commissioner is eligible to participate in the ERS. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.ers.ga.gov.

B. Judge of the Probate Courts Retirement Fund of Georgia (JPCRF) - The JPCRF was created in 1958 by an act of the General Assembly for the purpose of paying retirement benefits to Probate Judges of the State of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.pjrf.georgia.gov.

C. Magistrates Retirement fund of Georgia (MRF) - The MRF was created by an Act of the General Assembly on July 1, 2006 for the purpose of paying retirement benefits to the Chief Magistrates of the Magistrate Courts of the State of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.mrf.georgia.gov.

D. Superior Court Clerks' Retirement fund of Georgia (SCCRF) – The SCCRF was created in 1952 by an act of the Georgia General Assembly for the purpose of providing retirement benefits to Clerks of the Superior Courts of Georgia. Detailed information about the pension plans' fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.sccrf.com

E. Sheriffs' Retirement Fund of Georgia (SRF) – The SRF was created by an act of the Georgia General Assembly in 1963 for the purpose of providing benefits to the elected officials serving in the capacity of Sheriff of the counties of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Retirement Fund of Georgia financial report that can be obtained at www.georgiasheriffs.org.

Discretely Presented Component Unit

Bleckley County Board of Health-

The Bleckley County Board of Health participates in the Employees' Retirement System (ERS) cost-sharing multiple-employer defined benefit pension plan. The amounts recorded in the Statement of Net Position as of June 30, 2021, related to pensions are as follows: deferred outflows of resources of $29,633, net pension liability of $174,415 and deferred inflows of resources of $11,845. The detailed disclosures and required supplementary information related to pensions are available in the financial statements of the Bleckley County Board of Health for the fiscal year ended June 30, 2021, which can be obtained from the Bleckley County Board of Health, 152 Northeast 8th Street, Cochran, Georgia.

14. OTHER POSTEMPLOYMENT BENEFIT PLAN:

Discretely Presented Component Unit

Bleckley County Board of Health-

The Bleckley County Board of Health participates in the State OPEB Fund cost-sharing multiple-employer defined benefit postemployment healthcare plan. The amounts recorded in the Statement of Net Position as of June 30, 2021, related to other postemployment benefits are as follows: deferred outflows of resources of $18,843, net OPEB liability of $34,525, and deferred inflows of resources of $60,129. The detailed disclosures and required supplementary information related to OPEB are available in the financial statements of the Bleckley County Board of Health for the fiscal year ended June 30, 2021, which can be obtained from the Bleckley County Board of Health, 152 Northeast 8th Street, Cochran, Georgia.

15. LANDFILL POST-CLOSURE CARE COSTS

State and federal laws and regulations require that a final cover be placed on the landfill when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site after closure. The County's landfill stopped accepting waste on April 8, 1994. The closure certificate (Permit No. 012-004D(SL)) contains conditions requiring the County to conduct post-closure care for a period of five years from December 5, 1996, the date of the closure certificate. The certificate provided that the five-year period may be extended by the Director of the Environmental Protection Division if deemed necessary to adequately protect human health and the environment.

On July 27, 2008, the County was notified by Georgia Department of Natural Resources - Environmental Protection Division that they had reviewed the Assessment of Corrective Measures (ACM), Site Characterization and Evaluation of Corrective Measures report for Bleckley County, Georgia. In July 2006, the EPD approved the County's corrective action plan. Estimates indicate that the post-closure period would be extended an additional twenty-two years from 2005.

The estimated remaining cost of $515,256 to monitor the landfill during the remaining post-closure period is reflected as a liability in the statement of net position at December 31, 2021. The estimates are based on the latest opinion of probable post-closure care costs prepared by professional engineers for the County. The estimates are based on average or typical costs with no provisions for potential changes due to inflation or deflation, technology, or applicable laws or regulations. However, actual costs may be higher.

16. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund receivables, payables and transfers as of December 31, 2021, is as follows:

	Payable To:	
Payable From:	General Fund	Totals
T-SPLOST Fund	$ 49,684	$ 49,684
E-911 Fund	31,467	31,467
Totals	$ 81,151	$ 81,151

The receivables and payables between the E-911 Fund and the General Fund are the result of reimbursement to the General Fund for E-911 expenditures in the amount of $31,467 paid in advance by the General Fund.

The receivables and payables between the General Fund and the T-SPLOST Fund are the result of reimbursement by the T-SPLOST Fund for road department expenditures in the amount of $49,684 paid in advance by the General Fund in the prior fiscal year.

There were no interfund transfers during the current year.

17. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

The following table provides detail regarding the deferred outflows and inflows of resources on the government-wide Statement of Net Position for governmental activities and the discretely presented component unit, Bleckley County Board of Health:

	Primary Government Government-Wide Governmental Activities	Discretely Presented Component Unit Bleckley County Board of Health
Deferred Outflows		
Pensions:		
Employer contributions subsequent to measurement date	$ -	$ 25,044
Differences between expected and actual experience	71,488	2,125
Changes in assumptions	5,747	781
Net differences between projected and actual earnings on pension plan investments	54,257	2,464
Other postemployment benefits:		
Net differences between projected and actual earnings on OPEB plan investments	-	4,386
Differences between expected and actual experience	-	2
Changes in assumptions	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	7,696
Employer contributions subsequent to measurement date	-	5,978
Total deferred outflows	$ 131,492	$ 48,476
Deferred Inflows		
Pensions:		
Changes in proportion and differences between employer contributions and proportionate share of contributions	$ -	$ 11,845
Differences between expected and actual experience	-	-
Net differences between projected and actual earnings on pension plan investments	499,451	-
Other postemployment benefits:		
Changes in assumptions	-	26,530
Differences between expected and actual experience	-	16,386
Net differences between projected and actual earnings on OPEB plan investments	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	17,213
Total deferred inflows	$ 499,451	$ 71,974

18. RESTRICTED NET POSITION

The following is a summary of restricted net position:

	Restricted by Enabling Legislation	Total
Governmental Activities-		
Restricted for:		
Capital improvements	$ 1,525,394	$ 1,525,394
Law library	95,910	95,910
Confiscated assets	46,417	46,417
Commissary fund	30,439	30,439
Public health and welfare	34,655	34,655
Total Net Position	$ 1,732,815	$ 1,732,815

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BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget
REVENUES:				
Taxes:				
Property taxes	$ 4,200,000	$ 4,141,900	$ 4,954,268	$ 812,368
Alcoholic beverage tax	45,000	45,000	45,013	13
Insurance premium tax	550,000	590,000	602,667	12,667
Local option sales tax	600,000	910,000	909,612	(388)
Total Taxes	5,395,000	5,686,900	6,511,560	824,660
Licenses and Permits:				
Beer and wine licenses	4,500	4,500	4,000	(500)
Other licenses, permits and fees	37,000	60,000	64,343	4,343
Total Licenses and Permits	41,500	64,500	68,343	3,843
Fines and Forfeitures:				
Probate Court	800,000	690,000	695,531	5,531
Superior Court	100,000	-	-	-
Drug surcharges, etc.	52,000	95,000	100,748	5,748
Total Fines and Forfeitures	952,000	785,000	796,279	11,279
Charges for Services:				
Magistrate	12,000	7,000	6,137	(863)
Sheriff	50,000	20,000	18,680	(1,320)
Superior Court	-	115,000	112,359	(2,641)
Solid Waste fees	100,000	138,000	136,820	(1,180)
Tax Assessors	100	100	-	(100)
Transit fares	12,000	8,500	7,543	(957)
Total Charges for Services	174,100	288,600	281,539	(7,061)
Intergovernmental:				
Federal grants	-	40,000	34,914	(5,086)
State grants	700,000	1,350,000	1,372,511	22,511
Other intergovernmental	110,000	120,000	119,699	(301)
Total Intergovernmental	810,000	1,510,000	1,527,124	17,124
Interest Earnings	40,000	60,000	57,936	(2,064)
Miscellaneous:				
Nutrition program	90,000	95,000	97,408	2,408
Other	62,000	120,000	148,967	28,967
Total Miscellaneous	152,000	215,000	246,375	31,375
Total Revenues	7,564,600	8,610,000	9,489,156	879,156

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget
EXPENDITURES:				
Current:				
General Government:				
Administration	250,000	274,000	271,662	2,338
Courthouse	500,000	474,000	496,264	(22,264)
Tax commissioner	250,000	205,000	203,602	1,398
Voter registrars	50,000	64,000	62,119	1,881
Tax assessor	185,000	188,000	186,358	1,642
Building inspector	6,700	32,000	31,036	964
Non-departmental	569,400	418,000	416,452	1,548
Total General Government	1,811,100	1,655,000	1,667,493	(12,493)
Public safety:				
Sheriff	1,405,000	1,235,000	1,232,786	2,214
Jail	942,000	790,000	783,666	6,334
Communication center and E-911	274,000	233,000	230,190	2,810
Fire department	200,000	310,000	304,206	5,794
Emergency management	65,000	65,000	61,056	3,944
Ambulance	375,500	375,000	375,000	-
Coroner	35,000	33,000	31,570	1,430
Animal control	35,000	41,000	39,918	1,082
Total Public Safety	3,331,500	3,082,000	3,058,392	23,608
Court System:				
Clerk of Superior Court	230,000	245,000	243,128	1,872
Superior Court	160,000	146,000	145,109	891
Probate Court	215,000	220,000	216,166	3,834
Magistrate Court	142,000	146,000	145,762	238
Law Library	5,000	-	-	-
Total Court System	752,000	757,000	750,165	6,835
Highways and Streets	765,000	2,267,000	2,148,202	118,798
Public Health and Welfare:				
Public health and welfare appropriations	128,000	120,000	119,729	271
Sanitation	270,000	220,000	218,689	1,311
Senior center	100,000	58,000	52,818	5,182
Transit system	129,000	150,000	147,105	2,895
Total Public Health and Welfare	627,000	548,000	538,341	9,659
Culture and Recreation	80,000	135,000	131,763	3,237
County Agent	110,000	125,000	121,740	3,260

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget
EXPENDITURES - continued:				
Natural Resources	23,000	10,000	7,579	2,421
Debt Service:				
Principal	55,000	30,000	26,391	3,609
Interest	10,000	1,000	534	466
Total Debt Service	65,000	31,000	26,925	4,075
Total Expenditures	7,564,600	8,610,000	8,450,600	159,400
Excess of Revenues Over (Under) Expenditures	-	-	1,038,556	1,038,556
OTHER FINANCING SOURCES -				
Capital leases & notes payable	-	-	-	-
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balance	-	-	1,038,556	1,038,556
FUND BALANCE, BEGINNING OF YEAR	3,341,038	3,341,038	4,305,963	964,925
FUND BALANCE, END OF YEAR	$ 3,341,038	$ 3,341,038	$ 5,344,519	$ 2,003,481

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget (GAAP Basis) and Actual
Special Revenue- American Rescue Plan
For the Fiscal Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget
REVENUES-				
Intergovernmental	$ -	$ 1,040,000	$ 1,031,175	$ (8,825)
Total Revenues	-	1,040,000	1,031,175	(8,825)
EXPENDITURES:				
Current:				
General government	-	447,000	230,328	216,672
Public safety	-	550,000	741,134	(191,134)
Court System	-	15,000	14,210	790
Highways and streets	-	18,000	16,793	1,207
Public health and welfare	-	5,000	24,188	(19,188)
Culture and recreation	-	1,500	1,292	208
County agent	-	3,500	3,230	270
Total Expenditures	-	1,040,000	1,031,175	8,825
Excess of Revenues Over (Under) Expenditures	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ -	$ -	$ -

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget (GAAP Basis) and Actual
Special Revenue- T-SPLOST Fund
For the Fiscal Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget
REVENUES-				
Taxes	$ 225,000	$ 305,000	$ 303,158	$ (1,842)
Total Revenues	225,000	305,000	303,158	(1,842)
EXPENDITURES-				
Current-				
Highways and streets	225,000	305,000	115,497	189,503
Total Expenditures	225,000	305,000	115,497	189,503
NET CHANGE IN FUND BALANCE	-	-	187,661	187,661
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ -	$ 187,661	$ 187,661

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in
Fund Balances-Budget (GAAP Basis) and Actual
Special Revenue-E-911 Fund
For the Fiscal Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget
REVENUES-				
Charges for Services	$ 162,000	$ 210,000	$ 208,535	$ (1,465)
Total Revenues	162,000	210,000	208,535	(1,465)
EXPENDITURES-				
Current-				
Public safety	162,000	210,000	208,535	1,465
Total Expenditures	162,000	210,000	208,535	1,465
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ -	$ -	$ -

BLECKLEY COUNTY, GEORGIA
Schedule of Changes in the County's Net Pension Liability and Related Ratios
ACCG Restated Pension Plan for Bleckley County Employees

	2021	2020	2019	2018
Total pension liability				
Service Cost	$ 65,747	$ 70,680	$ 65,554	$ 66,854
Interest on total pension liability	291,434	284,868	260,531	249,399
Differences between expected and actual experience	33,102	97,705	98,672	29,474
Changes of assumptions	5,796	5,850	142,456	131,599
Benefit payments, including refunds of employee contributions	(254,411)	(238,112)	(219,542)	(195,443)
Net change in total pension liability	141,668	220,991	347,671	281,883
Total pension liability - beginning	4,290,538	4,069,547	3,721,876	3,439,993
Total pension liability - ending	$ 4,432,206	$ 4,290,538	$ 4,069,547	$ 3,721,876
Plan fiduciary net position				
Contributions - employer	$ 183,677	$ 159,150	$ 139,181	$ 149,629
Net investment income	540,509	438,201	581,094	(131,976)
Benefit payments, including refunds of employee contributions	(254,411)	(230,060)	(212,118)	(188,606)
Administrative expense	(24,844)	(25,517)	(24,243)	(14,806)
Other expenses	(81,812)	(28,612)	(14,353)	(28,725)
Net change in fiduciary net position	363,119	313,162	469,561	(214,484)
Plan fiduciary net position - beginning	3,602,369	3,289,207	2,819,646	3,034,130
Plan fiduciary net position - ending	$ 3,965,488	$ 3,602,369	$ 3,289,207	$ 2,819,646
Net pension liability - ending	$ 466,718	$ 688,169	$ 780,340	$ 902,230
Plan's fiduciary net position as a percentage of the total pension liability	89.47%	83.96%	80.82%	75.76%
Covered employee payroll	$ 1,585,660	$ 1,778,938	$ 1,697,872	$ 1,963,325
Net pension liability as a percentage of covered employee payroll	29.43%	38.68%	45.96%	45.95%

BLECKLEY COUNTY, GEORGIA
Schedule of Changes in the County's Net Pension
Liability and Related Ratios
ACCG Restated Pension Plan for Bleckley County Employees

	2017	2016	2015	2014
Total pension liability				
Service Cost	$ 55,388	$ 63,252	$ 59,031	$ 57,602
Interest on total pension liability	246,767	226,348	215,386	200,266
Differences between expected and actual experience	(106,733)	74,109	(11,860)	-
Changes of assumptions	6,425	83,422	94,585	-
Benefit payments, including refunds of employee contributions	(165,538)	(122,848)	(149,557)	(112,547)
Net change in total pension liability	36,309	324,283	207,585	145,321
Total pension liability - beginning	3,403,684	3,079,401	2,871,816	2,726,495
Total pension liability - ending	$ 3,439,993	$ 3,403,684	$ 3,079,401	$ 2,871,816
Plan fiduciary net position				
Contributions - employer	$ 153,395	$ 182,448	$ 143,902	$ 142,661
Net investment income	418,769	178,080	19,723	164,947
Benefit payments, including refunds of employee contributions	(159,747)	(122,848)	(144,152)	(112,547)
Administrative expense	(11,572)	(15,472)	(10,861)	(11,181)
Other expenses	(18,991)	(49,090)	(18,761)	(17,789)
Net change in fiduciary net position	381,854	173,118	(10,149)	166,091
Plan fiduciary net position - beginning	2,652,276	2,479,158	2,489,307	2,323,216
Plan fiduciary net position - ending	$ 3,034,130	$ 2,652,276	$ 2,479,158	$ 2,489,307
Net pension liability - ending	$ 405,863	$ 751,408	$ 600,243	$ 382,509
Plan's fiduciary net position as a percentage of the total pension liability	88.20%	77.92%	80.51%	86.68%
Covered employee payroll	$ 1,714,337	$ 1,781,952	$ 1,547,542	$ 1,669,186
Net pension liability as a percentage of covered employee payroll	23.67%	42.17%	38.79%	22.92%

Note: The above information should include 10 years, if available, per GASB Statement No. 68; however, during the transition period, information should be presented for as many years as are available. The year ended December 31, 2014 is the first year that data has been measured in accordance with GASB Statement No. 68.

BLECKLEY COUNTY, GEORGIA
Schedule of County Contributions
ACCG Restated Pension Plan for Bleckley County Employees

	2021	2020	2019	2018
Actuarily determined contribution	$ 183,677	$ 159,150	$ 139,181	$ 149,629
Contributions in relation to the actuarily determined contribution	183,677	159,150	139,181	149,629
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered employee payroll	$ 1,585,660	$ 1,778,938	$ 1,697,872	$ 1,963,325
Contributions as a percentage of covered employee payroll	11.58%	8.95%	8.20%	7.62%

	2017	2016	2015	2014
Actuarily determined contribution	$ 153,395	$ 182,448	$ 143,902	$ 142,661
Contributions in relation to the actuarily determined contribution	153,395	182,448	143,902	142,661
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered employee payroll	$ 1,714,337	$ 1,781,952	$ 1,547,542	$ 1,669,186
Contributions as a percentage of covered employee payroll	8.95%	10.24%	9.30%	8.55%

Note: The above information should include 10 years, if available, per GASB Statement No. 68; however, during the transition period, information should be presented for as many years as are available. The year ended December 31, 2014 is the first year that data has been measured in accordance with GASB Statement No. 68.

Budgets and Budgetary Control

Each fund's appropriated budget is prepared on a departmental basis. Revenues are budgeted by source. Expenditures are budgeted by department and class. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. All budget revisions at this level are subject to final review by the County Commissioner.

The County follows these procedures in establishing the budgetary data reflected in required supplementary information:

1. The Sole Commissioner, with input from other elected officials, prepares an operating budget for the calendar year commencing on January 1. The operating budget includes proposed expenditures and the means by which those expenditures are to be financed.

2. The Sole Commissioner holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Bleckley County.

3. The budget so adopted may be revised during the year only by formal action of the Commissioner in a regular meeting and no increase shall be made therein without provision also being made for financing same.

4. Formal budgetary integration is not employed as a management control during the year for the general fund. The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).

5. Budgeted amounts are as originally adopted, and as amended by the Commissioner.

6. Legally adopted budgets are required and adopted for the general fund and special revenue funds. Project-length budgets are adopted for the capital projects funds.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are reported in order to reserve that portion of applicable appropriations, is not employed by the County because it is considered impractical and not necessary to insure effective budgetary and cash planning and control.

Excess of Expenditures over Appropriations in Individual Departments

The following major fund/department had an excess of expenditures over appropriations for the current year as follows-

General Fund-General Government	$12,493

Valuation Date: Actuarially determined contribution rate was determined as of January 1, 2021, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending December 31, 2021.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Asset valuation method	Smoothed market value with a 5-year smoothing period
Net investment rate of return	7.00% per year
Projected salary increases	3.50% per year with an age based scale
Cost of living adjustments	0.00%
Retirement age	Age 65 with 5 years of vesting
Mortality	Pub-2010 GE (50%) & PS (50%) Amout Weighted with Scale AA to 2021

See Note 13 for changes in assumptions and benefit changes

BLECKLEY COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Law Library Fund	Confiscated Assets Fund	Commissary Fund	Capital Projects SPLOST 2013	Public Purpose Corporation	Total Nonmajor Governmental Funds
ASSETS-						
Cash	$99,510	$ 51,141	$ 47,255	$ -	$ 36,149	$ 234,055
Total Assets	$99,510	$ 51,141	$ 47,255	$ -	$ 36,149	$ 234,055
LIABILITIES-						
Accounts payable	$ 3,600	$ 4,724	$ 16,816	$ -	$ 1,494	$ 26,634
Total Liabilities	3,600	4,724	16,816	-	1,494	26,634
FUND BALANCES:						
Restricted for:						
Public safety	-	46,417	30,439	-	-	76,856
Law library	95,910	-	-	-	-	95,910
Public health and welfare	-	-	-	-	34,655	34,655
Total Fund Balances	95,910	46,417	30,439	-	34,655	207,421
Total Liabilities and Fund Balances	$99,510	$ 51,141	$ 47,255	$ -	$ 36,149	$ 234,055

BLECKLEY COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended December 31, 2021

	Law Library Fund	Confiscated Assets Fund	Commissary Fund	Capital Projects SPLOST 2013	Public Purpose Corporation	Total Nonmajor Governmental Funds
REVENUES:						
Fines and forfeitures	$ 19,250	$ 33,335	$ -	$ -	$ -	$ 52,585
Charges for services	-	-	143,046	-	-	143,046
Intergovermental	-	-		-	178,140	178,140
Interest earnings	169	-	-	-	-	169
Total Revenues	19,419	33,335	143,046	-	178,140	373,940
EXPENDITURES:						
Current:						
Public safety	-	21,184	145,010	-	-	166,194
Court system	8,841	-	-	-	-	8,841
Public health and welfare		-	-	-	9,774	9,774
Capital Outlay	-	-	-	71,803		71,803
Debt Service:						
Principal					78,048	78,048
Interest	-	-	-	-	64,507	64,507
Total Expenditures	8,841	21,184	145,010	71,803	152,329	399,167
NET CHANGE IN FUND BALANCES	10,578	12,151	(1,964)	(71,803)	25,811	(25,227)
FUND BALANCE-BEGINNING OF YEAR	85,332	34,266	32,403	71,803	8,844	232,648
FUND BALANCE-END OF YEAR	$ 95,910	$ 46,417	$ 30,439	$ -	$ 34,655	$ 207,421

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
Nonmajor Special Revenue – Law Library Fund
For the Fiscal Year Ended December 31, 2021

	Final Budget	Actual	Variance With Final Budget
REVENUES:			
Fines and Forfeitures	$ 20,000	$ 19,250	$ (750)
Interest Earnings	-	169	169
Total Revenues	20,000	19,419	(581)
EXPENDITURES -			
Current-			
Court System	20,000	8,841	11,159
Total Expenditures	20,000	8,841	11,159
NET CHANGE IN FUND BALANCE	-	10,578	10,578
FUND BALANCE, BEGINNING OF YEAR	85,332	85,332	-
FUND BALANCE, END OF YEAR	$ 85,332	$ 95,910	$ 10,578

BLECKLEY COUNTY, GEORGIA

Schedule of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
Nonmajor Special Revenue – Confiscated Assets Fund
For the Fiscal Year Ended December 31, 2021

	Final Budget	Actual	Variance With Final Budget
REVENUES -			
Fines and Forfeitures	$ 34,000	$ 33,335	$ (665)
Total Revenues	34,000	33,335	(665)
EXPENDITURES -			
Current-			
Public safety	34,000	21,184	12,816
Total Expenditures	34,000	21,184	12,816
NET CHANGE IN FUND BALANCE	-	12,151	12,151
FUND BALANCE, BEGINNING OF YEAR	34,266	34,266	-
FUND BALANCE, END OF YEAR	$ 34,266	$ 46,417	$ 12,151

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
Nonmajor Special Revenue – Commissary Fund
For the Fiscal Year Ended December 31, 2021

	Final Budget	Actual	Variance With Final Budget
REVENUES -			
Charges for Services	$ 146,000	$ 143,046	$ (2,954)
Interest earnings	-	-	-
Total Revenues	146,000	143,046	(2,954)
EXPENDITURES -			
Current-			
Public safety	146,000	145,010	990
Total Expenditures	146,000	145,010	990
NET CHANGE IN FUND BALANCE	-	(1,964)	(1,964)
FUND BALANCE, BEGINNING OF YEAR	32,403	32,403	-
FUND BALANCE, END OF YEAR	$ 32,403	$ 30,439	$ (1,964)

BLECKLEY COUNTY, GEORGIA

Schedule of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
Nonmajor Special Revenue –Bleckley County Public Purpose Corporation
For the Fiscal Year Ended December 31, 2021

	Final Budget	Actual	Variance With Final Budget
REVENUES-			
Intergovernmental	$ 174,000	$ 178,140	$ 4,140
Total Revenues	174,000	178,140	4,140
EXPENDITURES:			
Current-			
Public health and welfare	8,000	9,774	(1,774)
Debt Service:			
Principal	88,000	78,048	9,952
Interest	78,000	64,507	13,493
Total Expenditures	174,000	152,329	21,671
Excess of Revenues Over (Under) Expenditures	-	25,811	25,811
NET CHANGE IN FUND BALANCE	-	25,811	25,811
FUND BALANCE, BEGINNING OF YEAR	-	8,844	8,844
FUND BALANCE, END OF YEAR	$ -	$ 34,655	$ 34,655

BLECKLEY COUNTY, GEORGIA
Combining Statement of Fiduciary Net Position
Fiduciary Funds-Custodial Funds
December 31, 2021

	Superior Court	Probate Court	Tax Commissioner	Magistrate	Sheriff	Tax Assessor	Building Department	Totals
ASSETS-								
Cash	$ 140,647	$ 51,149	$ 2,405,085	$ 4,824	$ -	$ -	$ -	$ 2,601,705
Total assets	140,647	51,149	2,405,085	4,824	-	-	-	2,601,705
LIABILITIES-								
Due to others	7,902	38,344	2,405,085	4,824	-	-	-	2,456,155
Total liabilities	7,902	38,344	2,405,085	4,824	-	-	-	2,456,155
NET POSITION-								
Restricted for individuals organizations, and other governments	132,745	12,805	-	-	-	-	-	145,550
TOTAL NET POSITION	$ 132,745	$ 12,805	$ -	$ -	$ -	$ -	$ -	$ 145,550

BLECKLEY COUNTY, GEORGIA
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds-Custodial Funds
For the Fiscal Year Ended December 31, 2021

	Superior Court	Probate Court	Tax Commissioner	Magistrate	Sheriff	Tax Assessor	Building Department	Totals
ADDITIONS:								
Taxes collected for others	$ -	$ -	$ 6,108,924	$ -	$ -	$ -	$ -	$ 6,108,924
Court fines and fees collected for others	163,034	298,437	-	36,482	-	-	-	497,953
Interest	-	8	-	-	-	-	-	8
Miscellaneous	-	-	-	-	-	-	-	-
Total additions	163,034	298,445	6,108,924	36,482	-	-	-	6,606,885
DEDUCTIONS:								
Taxes paid to others	$ -	$ -	$ 6,108,924	$ -	$ -	$ -	$ -	$ 6,108,924
Court fines and fees paid to others	162,058	297,116	-	36,482	-	-	-	495,656
Payments to others	-	-	-	-	-	21	-	21
Sheriff inmate payments	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total deductions	162,058	297,116	6,108,924	36,482	-	21	-	6,604,601
CHANGES IN NET POSITION	976	1,329	-	-	-	(21)	-	2,284
NET POSITION- BEGINNING,	131,769	11,476	-	-	-	21	-	143,266
NET POSITION- ENDING	$ 132,745	$ 12,805	$ -	$ -	$ -	$ -	$ -	$ 145,550

BLECKLEY COUNTY, GEORGIA
Schedule of Expenditures of
Special Purpose Local Option Sales Tax Proceeds
For the Fiscal Year Ended December 31, 2021

Project	Original Estimated Cost	Current Estimated Cost	Expenditures			
			Prior Years	Current Year	Transfers In	Total
Beginning 2013:						
County:						
Jail, capital projects	$ 2,724,600	$ 2,724,600	$ 2,675,566	$ -	$ -	$ 2,675,566
Recreation department, capital projects	175,200	175,200	172,047	-	-	172,047
Public library, capital projects	15,000	15,000	4,445	10,285	-	14,730
Emergency management agency, capital projects	24,120	24,120	23,686	-	-	23,686
Fire department, capital projects	24,120	24,120	18,650	36	-	18,686
Courthouse, capital projects	84,960	84,960	21,949	61,482	-	83,431
Roads and bridges, capital projects	952,200	952,200	940,062	-	-	940,062
Total County	4,000,200	4,000,200	3,856,405	71,803	-	3,928,208
City of Cochran:						
Recreation department; emergency management agency: streets, library, fire department, police department, sewage department and water department, capital outlay projects	1,999,800	1,999,800	1,963,810	-	-	1,963,810
Total	$ 6,000,000	$ 6,000,000	$ 5,820,215	$ 71,803	$ -	$ 5,892,018

BLECKLEY COUNTY, GEORGIA
Schedule of Expenditures of
Special Purpose Local Option Sales Tax Proceeds
For the Fiscal Year Ended December 31, 2021

Project	Original Estimated Cost	Current Estimated Cost	Expenditures			
			Prior Years	Current Year	Transfers In	Total
Beginning 2019:						
County:						
Jail, capital projects	$ 3,327,258	$ 3,327,258	$ 498,464	$ 554,215	$ -	$ 1,052,679
Recreation department, capital projects	175,000	175,000	69,161	53,555	-	122,716
Fire department, capital projects	25,000	25,000	1,414	994	-	2,408
Roads and bridges, capital projects	472,942	472,942	146,287	134,139	-	280,426
Total County	4,000,200	4,000,200	715,326	742,903	-	1,458,229
City of Cochran:						
Recreation department; emergency management agency; streets, library, fire department, police department, sewage department and water department, capital outlay projects	1,999,800	1,999,800	892,487	505,284	-	1,397,771
Total	$ 6,000,000	$ 6,000,000	$ 1,607,813	$ 1,248,187	$ -	$ 2,856,000

BLECKLEY COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2021

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	_X_ Special Revenue Fund ____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		$ _____
	_____		$ _____
	_____		$ _____
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ _____
3b	Purchase costs	46-5-134(f)(1)(A)	$ _____
3c	Maintenance costs	46-5-134(f)(1)(A)	$ _____
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ _____
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 208,535
5b	Employee benefits	46-5-134(f)(1)(C)	$ _____
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ _____
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ _____
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ _____
8b	Purchase costs	46-5-134(f)(1)(F)	$ _____
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ _____

BLECKLEY COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2021

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

BLECKLEY COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2021

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 208,535

Certification of Local Government Officials

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

Signature of Chief Elected Official _____ Date _____ 9/22/2022

Print Name of Chief Elected Official MIKE DAVIS

Title of Chief Elected Official SOLE COMMISSIONER

Signature of Chief Financial Officer _____ Date _____ 9/22/2022

Print Name of Chief Financial Officer CYNTHIA NEWMAN

Compliance Section

D. M. Vickers & Assoc., P.C.

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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*

To the County Commissioner
Bleckley 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Bleckley County, Georgia, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Bleckley County, Georgia's basic financial statements and have issued our report thereon dated December 30, 2022. Our report includes a reference to other auditors who audited the financial statements of the Bleckley County Public Health Center, as described in our report on Bleckley County, Georgia's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are 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 Bleckley 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 Bleckley County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Bleckley County, Georgia's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2007-1 and 2021-1 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bleckley County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

Bleckley County, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Bleckley County, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Bleckley County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on 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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

H. M. Vickers & Associates, P.C.

December 30, 2022

FINDINGS - FINANCIAL STATEMENT AUDIT

2007-1 Cash: General Government Operations

Condition: Due to the limited number of personnel, overlapping of duties exists in the County's operations, primarily in the areas of cash receipts and disbursements. This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected within a timely period.

Cause: Bleckley County, Georgia does not have enough employees in the County Commissioner's office to achieve adequate segregation of duties.

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

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

Recommendation: That management continually exercise alert supervision of employees in order to protect the assets of the County. We further recommend that the County implement an internal audit review to be performed on a quarterly basis. This internal audit would serve to further mitigate the lack of segregation of duties.

Response: The Commissioner concurs with the recommendation. The Commissioner realizes that with limited personnel adequate segregation of duties is not possible. Therefore, to mitigate this, the Commissioner will exercise alert supervision over all employees. The Commissioner will consider the feasibility of performing quarterly internal audits in the future.

2021-1 Cash: Bank account transactions

Condition: A new bank account was opened during the year to hold funds related to jail funds received from a portion of fines. Funds were deposited into the account, but the activity was not posted to the general ledger until year end through adjusting journal entries made by the accounting consultants.

Cause: Accounting personnel needed assistance from the accounting consultants to record the activity.

Criteria: The County has the responsibility to the taxpayers to manage and account for monies received by the County.

Effect: Funds that are not accounted for properly and not reconciled to the general ledger, are more susceptible to fraud and misappropriation.

Recommendation: That accounting personnel issue receipts for all funds received, post all activity to the general ledger and reconcile all bank accounts monthly.

FINDINGS - FINANCIAL STATEMENT AUDIT (continued)

Response: The Commissioner concurs with the recommendation. Accounting personnel will record all activity on all bank accounts on a monthly basis, perform bank reconciliation procedures on all bank accounts on a monthly basis, and obtain assistance when necessary on a timely basis.