CHATTOOGA COUNTY, GEORGIA

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2021

BLAKE ELSBERRY, COUNTY COMMISSIONER
MARTHA TUCKER, COUNTY CLERK

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CHRYSAN THOMAS
Certified Public Accountant
Professional Corporation
Member
American Institute of
Certified Public Accountants
Trion, Georgia

INDEPENDENT AUDITOR'S REPORT

To the Commissioner
Chattooga County, Georgia

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Chattooga County, Georgia, 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 business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Chattooga County, Georgia as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the General Fund 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 the component unit, Chattooga County Health Department, which represent 3 percent, .4 percent, and 4 percent, respectively, of the assets, net position, and revenues of the County as of December 31, 2021, and the respective changes in financial position, and where applicable, cash flows thereof 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 Chattooga County Health Department, is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Chattooga 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 Chattooga County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than 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 judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Chattooga County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Chattooga County, Georgia's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Chattooga County, Georgia's basic financial statements. The combining and individual fund nonmajor fund financial statements, and the schedules of special purpose local option sales tax expenditures, as required by the Official Code of Georgia 48-8-121, 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 were 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 and the report of the other auditors, the combining and individual non-major fund financial statements and the schedules of special purpose local option sales expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022 on our consideration of Chattooga County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Chattooga County, Georgia's internal control over financial reporting and compliance.

Chrysan Thomas
CHRYSAN THOMAS
Certified Public Accountant

Trion, Georgia
June 28, 2022

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CHATTOOGA COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2021

Our discussion and analysis of Chattooga County, Georgia's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2021. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the County's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

Financial Highlights

- The County's total net assets increased by $2,020,500 as a result of this year's operations. The net assets of our business-type activities decreased by $290,000 while the assets of our governmental activities increased by $2,310,500.
- During the year, the County had expenses that were $2,310,500 less than the $16.98 million generated in tax and other revenues for total governmental programs.
- In the County's business-type activities, revenues decreased to $1.4 million and expenses increased to $1.67 million.
- Total cost of all of the County's programs was $16.3 million, compared to $16.2 million for 2020, with no new programs added this year.
- The County's governmental activities reported an increase in net assets this year of $2,310,500.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The County also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and eliminating and/ or reclassifying internal activities.

The first of these government-wide statements is the *Statement of Net Position*. This statement is the government-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other non-financial factors such as diversification of the taxpayer base or the condition of County infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities,* which reports how the County's new position changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinguish governmental activities of the County that are principally supported by taxes and user charges, and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, public safety, public works, court system, cultural and recreational, sanitation, and health and welfare. Business-type activities include the Chattooga County Water District. The County's fiduciary activities simply hold resources temporarily for others and are not included in the government-wide statements since these assets are not available to fund County programs.

The County's financial reporting includes the funds of the County (primary government) and, additionally, organizations for which the County is accountable (component units). Component units operate independently or provide services directly to the citizens, though the County remains accountable for their activities. A board of directors that the County has the authority to make all or some of the appointments governs component units. Chattooga County has one component unit, the County Health Department, is reported separately from the primary government though included in the County's overall reporting entity.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The County has three kinds of funds:

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included in the basic financial statements for the general fund. Budgetary comparison schedules for special revenue funds and the capital project funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the County's adopted and final revised budget.

Proprietary funds are reported in the fund financial statements and generally report services for which the County charges customers a fee. There are two kinds of proprietary funds. These are enterprise funds and internal service funds. Enterprise funds essentially encompass the same functions reported as business-type activities in the government-wide statements. Services are provided to customers external to the County organization such as the Chattooga County Water District. Internal service funds provide services and charges fees to customers (i.e., other funds) within the County organization. The County does not have any internal service funds. Proprietary fund statements and statements for discretely presented component units (reporting is similar to proprietary funds) provide both long-term and short-term financial information consistent with the focus provided by the government-wide financial statement but with more detail for major enterprise funds and individual component units. Individual fund information for non-major enterprise funds is found in combining and individual fund statements in a later section of this report.

Fiduciary funds (i.e., the custodial funds) are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund County programs. Fiduciary fund financial statements report similarly to proprietary funds.

Notes to the basic financial statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

Other information

Major funds and component units are reported in the basic financial statements as discussed. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report.

Financial Analysis of the County as a Whole

As noted previously, net position may serve over time as a useful indicator of a government's financial positions. The County's combined net position (governmental and business-type activities) totaled $21.3 million at December 31, 2021.

The following table provides a summary of the County's governmental and business-type net position for the years 2021 and 2020.

Table 1
Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other Assets	$ 8,844,546	$ 4,524,619	$ (117,480)	$ 104,035	$ 8,727,066	$ 4,628,654
Capital assets - net	7,096,292	7,244,743	15,929,104	16,224,822	23,025,396	23,469,565
Total Assets	15,940,838	11,769,362	15,811,624	16,328,857	31,752,462	28,098,219
Long-term debt Outstanding	81,476	195,570	7,501,685	7,723,061	7,583,161	7,918,631
Other liabilities	2,569,696	594,567	285,578	291,500	2,855,274	886,067
Total liabilities	2,651,172	790,137	7,787,263	8,014,561	10,438,435	8,804,698
Net Position:						
Net investment In Capital Assets	6,900,175	6,936,644	8,124,604	8,285,119	15,024,779	15,221,763
Restricted	1,494,129	1,415,153	-	-	1,494,129	1,415,153
Unrestricted	4,895,362	2,627,428	(100,243)	29,177	4,795,119	2,656,605
Total Net Position	$13,289,666	$10,979,225	$ 8,024,361	$ 8,314,296	$21,314,027	$19,293,521

For the year ended December 31, 2021, the County's net position increased from 2020. Our analysis focuses on the net position (Table 1 above) and changes in net position (Table 2 below) of the County's governmental and business-type activities.

The major infrastructures (roads, streets, and bridges) that the County owns or is responsible for maintaining has been included in the capital assets and net position of the County for 2021 and 2020. Capital assets are used to provide services to the County's citizens; therefore, are not available for future spending. Although the County's investment in its capital assets are reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Changes in Net Position

Governmental and business-type activities increased the County's net position by $2,020,506 during 2021. American Rescue Plan funds of $2,047,504 were received in 2021. Eligible expenditures recognized in 2021 include reimbursements to the general fund for payroll and lost revenue from 2020. State LMIG money of $563,162 was received in 2021 and was spent on road improvements. The 2020 LMIG had been received in 2019.

The following table indicates the changes in net assets for governmental and business-type activities during 2021 and 2020.

Table 2

Changes in Net Position

	Governmental Activities		Business Activities		Total Primary	
	2021	2020	2021	2020	2021	2020
Revenues						
Program revenues						
Charges for services	$ 2,328,770	$ 2,314,831	$ 1,292,971	$ 1,420,724	$ 3,621,741	$ 3,735,555
Operating grants	1,436,222	1,153,185	-	-	1,436,222	1,153,185
Capital grants	4,867	34,782	72,725	778,336	77,592	813,118
General revenues						
Property taxes	10,256,690	10,028,422	-	-	10,256,690	10,028,422
Sales taxes	2,926,200	2,978,153	-	-	2,926,200	2,978,153
Other revenues	29,841	9,537	26	26	29,867	9,563
Total revenues	16,982,590	16,518,910	1,365,722	2,199,086	18,348,312	18,717,996
Program expenses						
General government	2,046,096	1,853,443	-	-	2,046,096	1,853,443
Public safety	5,206,785	5,102,364	-	-	5,206,785	5,102,364
Public works	3,749,287	3,934,656	-	-	3,749,287	3,934,656
Court system	1,513,392	1,621,276	-	-	1,513,392	1,621,276
Cultural & recreational	847,821	944,257	-	-	847,821	944,257
Sanitation	922,263	912,399	-	-	922,263	912,399
Health and welfare	355,580	270,230	-	-	355,580	270,230
Interest Expense	14,218	22,627	-	-	14,218	22,627
Water and sewer	-	-	1,672,364	1,525,600	1,672,364	1,525,600
Total expenses	14,655,442	14,661,252	1,672,364	1,525,600	16,327,806	16,186,852
Excess (deficiency) before transfers and other items	2,327,148	1,857,658	(306,642)	673,486	2,020,506	2,531,144
Transfers-in (Out)	(16,707)	-	16,707	-	-	-
Increase (decrease)						
Change in net position	2,310,441	1,857,658	(289,935)	673,486	2,020,506	2,531,144
Net position - beginning	10,979,225	9,121,567	8,314,296	7,640,810	19,293,521	16,762,377
Net position - ending	$13,289,666	$10,979,225	$ 8,024,361	$ 8,314,296	$ 21,314,027	$ 19,293,521

Financial Analysis of the County's Funds

Governmental Activities

To aid in the understanding of the Government-wide Statement of Activities on pages 14 and 15 some additional explanation is given. Of particular interest is the format that is significantly different from a typical Statement of Revenues, Expenses, and Changes in Fund Balance. Expenses are listed in the first column and revenues from that particular program are reported to the right. The result is a Net (Expense)/Revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the County's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants. All other governmental revenues are reported as general at the bottom of the statement. It is important to note that all taxes are classified as general revenues even if restricted for a specific purpose.

Table 3 presents the cost of each of the County's departments as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the County's taxpayers by each of these functions.

Table 3

Governmental Activities

	2021		2020	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General Government	$ 2,060,314	$ 1,292,608	$ 1,876,070	$ 1,643,439
Sheriff and Jail, 911 and Fire	5,206,785	4,163,694	5,102,364	2,580,065
Public Works	3,749,287	3,168,046	3,934,656	3,869,551
Court System	1,513,392	826,425	1,621,276	1,621,276
Cultural and Recreation	847,821	642,585	944,257	764,010
Sanitation	922,263	439,095	912,399	412,322
Health and Welfare	355,580	353,130	270,230	267,791
Total	$ 14,655,442	$ 10,885,583	$ 14,661,252	$ 11,158,454

Business-type Activities

Revenues of the County's business-type activities (see Table 2) decreased by $810,428 for 2021 over 2020. In 2020 the county had received CDBG grant funds. Expenses increased by $146,764 for 2021 over 2020. A summary of activity follows in Table 4.

Table 4

	Water and Sewer	
	2021	**2020**
Revenues:		
Charges for Services	$ 1,292,971	$ 1,420,724
Capital Grants	18,250	700,925
Other Revenues	26	26
Total Revenues	1,311,247	2,121,675
Expenses:		
Operating Expenses Other than Depreciation	964,633	805,079
Depreciation	449,882	458,119
Interest Expense	257,849	262,402
Total Expenses	1,672,364	1,525,600
Capital Contributions	54,475	77,411
Transfers in	16,707	-
Net Income(Loss)	$ (289,935)	$ 673,486

The County's Funds

The County completed the year with its governmental funds (as presented in the balance sheet on page 16) reporting a *combined* fund balance of $ 6,004,598 compared to $ 3,530,933 for 2020.

The County received $2.93 million in SPLOST revenue for various projects of the Cities and County. The amounts paid to the Cities were as follows:

Summerville	$ 804,705	Menlo	$ 109,733
Trion	$ 307,251	Lyerly	$ 109,733

The Cities receive payments from the County government as reimbursement for operations of the fire departments. The amount provided was $101,000 in 2021 and $96,000 in 2020.

In addition, the County government made reimbursement payments to the Cities to assist in providing recreation. The amount provided was $155,000 in 2021 and 2020.

There were no significant variations in budget revenues. The General Fund actual charges (expenditures) were even to the final budget amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of December 31, 2021, the County had $22.9 million invested in a broad range of capital assets, including police and administrative equipment, buildings, vehicles, water lines, and infrastructure. (See Table 5 below). These amounts include infrastructure cost of the governmental activities and are net of $60.8 million in accumulation depreciation.

Table 5

Capital Assets at Year-End

(Net of Depreciation)

	2021			2020
	Governmental Activities	Business-type Activities	Primary Government Total	Primary Government Total
Land and CIP	$ 480,787	$ 142,224	$ 623,011	$ 550,286
Buildings	2,364,664	40,049	2,404,713	2,524,024
Equipment	989,242	19,960	1,009,202	953,083
Infrastructure	3,261,597	15,645,432	18,907,029	19,442,175
Total	$ 7,096,290	$ 15,847,665	$ 22,943,955	$ 23,469,565

Debt

At December 31, 2021, the County had $7.9 million in bonds, loans and long-term leases payable as presented in Table 6 below.

Table 6

	Outstanding Debt at December 31, 2021			2020
	Governmental Activities	Business Type Activities	Primary Government Total	Primary Government Total
Revenue Bonds (secured by specific fee revenues of the water system)	$ -	$ 6,669,650	$ 6,669,650	$ 6,792,464
GEFA Loans (secured by water system)	-	1,053,411	1,053,411	1,147,239
Promissory Note (secured by equipment)	155,802	-	155,802	229,269
Lease payable(secured by equipment)	40,315	-	40,315	78,830
Total	$ 196,117	$ 7,723,061	$ 7,919,178	$ 8,247,802

Details of capital assets and debt are disclosed in Notes 6 through 10 of the Notes to the Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County is an average size county for Georgia but it is not located on a major interstate highway. The County population has been stable and the economic environment has stabilized resulting in lower unemployment rates both in the county and region. The tax base has remained constant with major industries being in the area of textile manufacturing. Major projects have been in the water utility fund.

The 2022 budget has been prepared with no increase in the millage rate. At December 31, 2021, the general fund had a fund balance of $4,510,500 compared to $2,115,800 from the prior year. Prior year increase in the tax millage rate and decreases in expenditures during 2021 had a positive effect on fund balance.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or would like to request additional financial information, please contact:

Chattooga County Commissioner's Office
10102 Commerce Street
Summerville, Georgia 30747

Telephone: 706-857-0700
Website: www.chattoogacountyga.com

Blake Elsberry, Commissioner
Chattooga County, Georgia

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BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

Government – Wide Financial Statements

Statement of Net Position

Statement of Activities

Fund Financial Statements

Governmental Funds

Proprietary (Enterprise) Funds

Fiduciary Fund Financial Statements

Custodial Funds

Notes to Basic Financial Statements

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

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
Assets				
Cash and Cash Investments	$ 7,228,990	$ 121,772	$ 7,350,762	$ 628,767
Receivables (Net of Allowance for Doubtful Accounts)				
Ad Valorem Taxes	728,597	-	728,597	-
Other Taxes	292,310	-	292,310	-
Accounts	138,721	215,732	354,453	35
Due from Other Governments	944	-	944	121,382
Internal Balances	454,984	(454,984)	-	-
Inventories	-	50,513	50,513	2,338
Prepaid Items	-	5,000	5,000	777
Restricted Assets				
Cash and Cash Investments	-	25,926	25,926	-
Capital Assets:				
Construction in Process	-	85,325	85,325	-
Land	480,787	56,899	537,686	-
Buildings	4,767,301	145,810	4,913,111	-
Equipment	5,443,507	905,746	6,349,253	-
Infrastructure	50,341,455	21,525,386	71,866,841	-
Accumulated Depreciation	(53,936,758)	(6,871,501)	(60,808,259)	-
Total Assets	15,940,838	15,811,624	31,752,462	753,299
Deferred Outflows of Resources	-	-	-	160,515
Liabilities				
Accounts Payable	160,995	7,482	168,477	202
Due to Other Governments	247,942	-	247,942	80
Unearned Revenue	2,046,118	-	2,046,118	-
Deposits	-	56,720	56,720	-
Current Portion of Long-term Debt	114,641	221,376	336,017	-
Non-Current Liabilities				
Notes payable	81,476	-	81,476	-
Bonds Payable	-	7,501,685	7,501,685	-
Net pension liability	-	-	-	568,429
Net other post-employment benefits	-	-	-	60,231
Compensated absences	-	-	-	54,156
Total Liabilities	2,651,172	7,787,263	10,438,435	683,098
Deferred Inflows of Resources	-	-	-	147,751
Net Position				
Net investment in Capital Assets	6,900,175	8,124,604	15,024,779	-
Restricted for				
Capital projects	899,189	-	899,189	-
Special Programs	594,940	-	594,940	-
Unrestricted	4,895,362	(100,243)	4,795,119	82,965
Total Net Position	$ 13,289,666	$ 8,024,361	$ 21,314,027	$ 82,965

See accompanying notes to basic financial statements.

CHATTOOGA COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities				
General Government	$ 2,046,096	$ 242,986	$ 524,720	$ -
Public Safety	5,206,785	802,081	241,010	-
Public Works	3,749,287	13,212	563,162	4,867
Court System	1,513,392	686,967	-	-
Cultural and Recreational	847,821	100,356	104,880	-
Sanitation	922,263	483,168	-	-
Health and Welfare	355,580	-	2,450	-
Interest Expense	14,218	-	-	-
Total Governmental Activities	14,655,442	2,328,770	1,436,222	4,867
Business-Type Activities				
Water and Sewer District	1,672,364	1,292,971	-	72,725
Total Business-Type Activities	1,672,364	1,292,971	-	72,725
Total Government	$ 16,327,806	$ 3,621,741	$ 1,436,222	$ 77,592
Component Unit				
Health and Welfare	$ 635,135	$ 269,551	$ 351,112	$ -

General Revenues:
- Ad Valorem Tax
- Sales Tax
- County Fundings
- Miscellaneous
- Investment earnings
- Gain from sale of assets

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

See accompanying notes to basic financial statements.

CHATTOOGA COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
Year Ended December 31, 2021

Net (Expenses) Revenue and Changes in Net Position			
Governmental Activities	Business-Type Activities	Total	Component Unit
$ (1,278,390)	$ -	$ (1,278,390)	
(4,163,694)	-	(4,163,694)	
(3,168,046)	-	(3,168,046)	
(826,425)	-	(826,425)	
(642,585)	-	(642,585)	
(439,095)	-	(439,095)	
(353,130)	-	(353,130)	
(14,218)	-	(14,218)	
(10,885,583)	-	(10,885,583)	
-	(306,668)	(306,668)	
-	(306,668)	(306,668)	
$ (10,885,583)	$ (306,668)	$ (11,192,251)	
			$ (14,472)
$ 10,256,690	$ -	$ 10,256,690	$ -
2,926,200	-	2,926,200	-
-	-	-	78,466
-	-	-	-
1,841	26	1,867	4,887
28,000	-	28,000	-
(16,707)	16,707	-	-
13,196,024	16,733	13,212,757	83,353
2,310,441	(289,935)	2,020,506	68,881
10,979,225	8,314,296	19,293,521	14,084
$ 13,289,666	$ 8,024,361	$ 21,314,027	$ 82,965

See accompanying notes to basic financial statements.

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

	General	American Rescue Plan Fund	Capital Project Sales Tax Fund	Other Funds	Total Governmental Funds
Assets					
Cash and Cash Investments	$ 3,731,843	$ 2,047,504	$ 863,923	$ 585,720	$ 7,228,990
Receivables (net where applicable of allowance for doubtful accounts)					
Ad Valorem Taxes	728,597	-	-	-	728,597
Other Taxes	-	-	292,310	-	292,310
Other	101,630	-	-	37,091	138,721
Due from other funds	454,984	-	-	-	454,984
Due from other governments	-	-	-	944	944
Total Assets	$ 5,017,054	$ 2,047,504	$ 1,156,233	$ 623,755	$ 8,844,546
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	$ 121,692	$ -	$ 9,102	$ 30,201	$ 160,995
Due to other governments	-	-	247,942	-	247,942
Unearned Revenue	-	2,046,118	-	-	2,046,118
Deferred Inflows of Resources					
Unavailable revenues	384,893	-	-	-	384,893
Total Liabilities and Deferred Inflows of Resources	506,585	2,046,118	257,044	30,201	2,839,948
Fund Balances					
Restricted for:					
Construction and capital outlay	-	-	899,189	-	899,189
Judicial	-	-	-	22,053	22,053
Public Safety	-	-	-	514,424	514,424
Culture and Recreation	-	-	-	57,077	57,077
Special Projects	-	1,386	-	-	1,386
Unassigned	4,510,469	-	-	-	4,510,469
Total Fund Balance	4,510,469	1,386	899,189	593,554	6,004,598
Total Liabilties, Deferred Inflows of Resources and Fund Balances	$ 5,017,054	$ 2,047,504	$ 1,156,233	$ 623,755	$ 8,844,546

See accompanying notes to basic financial statements.

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

Total Governmental Fund Balances		$ 6,004,598
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.		7,096,292
Unavailable revenue from taxes not collected within 60 days after the end of the fiscal year.		384,893
Long term liabilities are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet.		
Due within one year	$ (114,641)	
Due after one year	(81,476)	
		(196,117)
Net Position of Governmental Activities		$ 13,289,666

See accompanying notes to basic financial statements.

CHATTOOGA COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended December 31, 2021

	General Fund	American Rescue Plan Fund	Capital Project Sales Tax Funds	Other Funds	Total Governmental Funds
Revenues					
Taxes					
Ad Valorem	$ 10,383,452	$ -	$ -	$ -	$ 10,383,452
Sales Taxes	-	-	2,926,200	-	2,926,200
Charges for Services	653,427	-	-	786,300	1,439,727
Licenses and Permits	17,898	-	-	-	17,898
Investment Income	-	1,386	4,867	455	6,708
Fines and Forfeitures	620,636	-	-	66,331	686,967
Miscellaneous	225,966	-	13,212	-	239,178
Intergovernmental	455,261	361,368	563,162	1,431	1,381,222
Total Revenues	12,356,640	362,754	3,507,441	854,517	17,081,352
Expenditures					
Current					
General Government	1,941,162	-	-	-	1,941,162
Public Safety	4,153,439	-	-	910,123	5,063,562
Public Works	258,066	-	1,997,665	-	2,255,731
Sanitation	883,742	-	-	-	883,742
Cultural and Recreational	751,466	-	-	96,355	847,821
Court System	1,504,234	-	-	9,158	1,513,392
Health and Welfare	344,703	-	-	-	344,703
Debt Service					
Principal	73,467	-	-	38,515	111,982
Interest	10,533	-	-	3,685	14,218
Intergovernmental payments	-	-	1,331,422	-	1,331,422
Capital Outlay	134,707	-	155,195	21,343	311,245
Total Expenditures	10,055,519	-	3,484,282	1,079,179	14,618,980
Excess (Deficiency) of Revenues Over Expenditures	2,301,121	362,754	23,159	(224,662)	2,462,372
Other Financing Sources (Uses)					
Sale of assets	15,850	-	12,150	-	28,000
Transfers (Out)/In	77,718	(361,368)	6,353	260,590	(16,707)
Total Other Financing Sources (Uses)	93,568	(361,368)	18,503	260,590	11,293
Net Changes in Fund Balance	2,394,689	1,386	41,662	35,928	2,473,665
Fund Balances - Beginning	2,115,780	-	857,527	557,626	3,530,933
Fund Balances - End of Year	$ 4,510,469	$ 1,386	$ 899,189	$ 593,554	$ 6,004,598

See accompanying notes to basic financial statements.

CHATTOOGA COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended December 31, 2021

Net Changes in Fund Balances - Total Governmental Funds	$	2,473,665
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
Governmental funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in Net Position, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount of capital recorded in the current period net of disposals.		286,677
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net positon, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in governmental funds.		(435,128)
The issuance of long-term debt (e.g. bonds) provides current resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net of these differences in the treatment of long-term debt and related items.		111,982
Some revenues will not be collected for several months after the County's fiscal year end, they are not considered "available" revenues in the governmental funds.		(126,755)
Changes In Net Position of Governmental Activities	$	2,310,441

See accompanying notes to basic financial statements.

CHATTOOGA COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	$ 8,839,075	$ 10,383,000	$ 10,383,452	$ 452
Intergovernmental	346,075	455,000	455,261	261
Charges for Services	611,400	653,000	653,427	427
Licenses and Permits	20,600	18,000	17,898	(102)
Fines and Forfeitures	585,000	621,000	620,636	(364)
Miscellaneous	5,100	226,000	225,966	(34)
Total Revenues	10,407,250	12,356,000	12,356,640	640
Expenditures				
General Government	1,768,207	1,958,200	1,958,482	(282)
Public Safety	4,774,600	4,223,000	4,222,236	764
Health and Welfare	280,370	345,200	344,703	497
Sanitation	709,051	958,000	958,142	(142)
Culture and Recreation	597,809	752,000	751,466	534
Court System	1,609,137	1,509,000	1,510,424	(1,424)
Public Works	146,598	310,000	310,066	(66)
Total Expenditures	9,885,772	10,055,400	10,055,519	(119)
Excess (Deficiency) of Revenues over Expenditures	521,478	2,300,600	2,301,121	521
Other Financing Sources (Uses)				
Sale of assets	-	16,000	15,850	(150)
Transfers In	-	78,000	77,718	(282)
Total Other Financing Sources (Uses)	-	78,000	93,568	(432)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	$ 521,478	$ 2,378,600	2,394,689	$ 89
Fund Balances - Beginning			2,115,780	
Fund Balances - End of Year			$ 4,510,469	

See accompanying notes to basic financial statements.

CHATTOOGA COUNTY, GEORGIA
BALANCE SHEET
PROPRIETARY FUND
December 31, 2021

	Water Fund
Assets	
Current Assets	
Cash and Cash Investments	$ 121,772
Receivables (Net Where Applicable of Allowance for Doubtful Accounts)	
Accounts	215,732
Inventories	50,513
Prepaid Expenses	5,000
Total Current Assets	393,017
Current Assets - Restricted	
Cash and Cash Investments	25,926
Noncurrent Assets	
Capital Assets	
Construction in Process	85,325
Land	56,899
Buildings	145,810
Equipment	905,746
Infrastructure	21,525,386
Accumulated Depreciation	(6,871,501)
Total Capital Assets Net of Accumulated Depreciation	15,847,665
Total Noncurrent Assets	15,847,665
Total Assets	$ 16,266,608

See accompanying notes to basic financial statements.

CHATTOOGA COUNTY, GEORGIA
BALANCE SHEET
PROPRIETARY FUND
December 31, 2021

	Water Fund
Liabilities	
Current Liabilities	
Accounts Payable	$ 7,482
Deposits	56,720
Due to general fund	454,984
Bonds and notes payable	221,376
Total Current Liabilities	740,562
Noncurrent Liabilities	
Bonds and notes payable	7,501,685
Total Liabilities	8,242,247
Fund Equity	
Net investment in capital assets	8,124,604
Unrestricted	(100,243)
Total Fund Equity	8,024,361
Total Liabilities and Fund Equity	$ 16,266,608

See accompanying notes to basic financial statements.

CHATTOOGA COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
Year Ended December 31, 2021

	Water Fund
Operating Revenues	
Charges for Services	$ 1,292,971
Total Operating Revenues	1,292,971
Operating Expenses	
Personal Services	377,823
Supplies	558,267
Contractual Services	28,543
Depreciation	449,882
Total Operating Expenses	1,414,515
Operating Income (Loss)	(121,544)
Nonoperating Revenues (Expenses)	
Investment Income	26
Interest Expense	(257,849)
Grant Revenue	18,250
Total Nonoperating Revenues (Expenses)	(239,573)
Income (Loss) before other revenues	(361,117)
Capital Contributions	54,475
Transfers in	16,707
total Other Revenues	71,182
Change in Net Position	(289,935)
Net Position - Beginning of Year	8,314,296
Net Position - End of Year	$ 8,024,361

See accompanying notes to basic financial statements.

CHATTOOGA COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
Year Ended December 31, 2021

	Water Fund
Cash Flows from Operating Activities	
Cash received from customers	$ 1,264,936
Cash payments to suppliers for goods and services	(609,100)
Cash payments to employees for services	(377,823)
Net Cash Provided (Used) by Operating Activities	278,013
Cash Flows from Noncapital Financing Activities	
Loan from (payment to) general fund	16,707
Cash Flows from Capital and Related Financing Activities	
Acquisition and construction of capital assets	(18,250)
Reduction of Bond Debt Principal - Net	(216,642)
Interest Paid on Bonds and Notes	(257,849)
Grant and Donation revenue	18,250
Net Cash Provided (Used) by Capital and Related Financing Activites	(474,491)
Cash Flows from Investing Activities	
Interest on Cash and Cash Investments	26
Increase (Decrease) in Cash and Cash Investments	(179,745)
Cash and Cash Investments - Beginning of Year	327,443
Cash and Cash Investments - End of Year	$ 147,698
Non-cash capital contributions were received from the following:	
Capital Project Sales Tax Funds - construction costs	$ 54,475
Total non-cash capital contributions	$ 54,475

See accompanying notes to the basic financial statements.

CHATTOOGA COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended December 31, 2021

	Water Fund
Reconciliation of Income (Loss) from operations to net cash provided (used) by operating activities	
Operating Income (Loss)	$ (121,544)
Depreciation	449,882
Change in operating assets and liabilities:	
(Increase) Decrease in Accounts Receivable	(16,345)
Increase (Decrease) in Accounts Payable	1,034
(Increase) Decrease in Prepaid Expense	-
(Increase) Decrease in Inventory	(23,324)
(Increase) Decrease in Deposits	(11,690)
Net Cash Provided (Used) by Operating Activities	$ 278,013
Reconciliation of Total Cash and Cash Investments:	
Current Assets - Cash and Cash Investments	$ 121,772
Restricted Assets - Cash and Cash Investments	25,926
Total Cash and Cash Investments	$ 147,698

See accompanying notes to the basic financial statements.

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

	CUSTODIAL FUNDS
ASSETS	
Cash and Cash Equivalents	$ 245,156
Receivables	
Taxes	519,599
Total Assets	764,755
LIABILITIES	
Accounts Payable	123,004
Due to Other Governments	540,288
Total Liabilities	663,292
NET POSITION	
Restricted for	
Individuals and other governments	101,463
Total Net Position	$ 101,463

See accompanying notes to basic financial statements.

CHATTOOGA COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Year Ended December 31, 2021

Additions		
Taxes Collected for other governments	$	9,297,897
Court fees collected for individuals		221,334
Court fees collected for other agencies		223,979
Court fees collected for other funds		1,094,402
Total Additions		10,837,612
Deductions		
Payments of taxes to other governments		9,297,897
Payments to individuals		208,195
Payments of court fees to other agencies		225,888
Payments of court fees to other funds		1,094,402
Total Deductions		10,826,382
Change in Net Position		11,230
Net Position - Beginning of Year		90,233
Net Position - End of Year	$	101,463

See accompanying notes to basic financial statements.

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1. Summary of Significant Accounting Policies

A. General Statement

The accounting and reporting policies of Chattooga County, Georgia relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units and by the Financial Accounting Standards Board (when applicable). As allowed in Section P80 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, the County has elected not to apply Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee of Accounting Procedure issued after November 30, 1989. During 2003, the County implemented the new financial reporting requirements of GASB Statement Nos. 33 and 34, with the exception of the area dealing with infrastructure assets of the Governmental Activities Fund, which was implemented in the 2005 year. The more significant accounting policies of the County are described below.

B. Financial Reporting Entity

Chattooga County, Georgia (the primary government) operates under a Single Commissioner form of government and provides the following services: public safety, highway and streets, sanitation, health and social services, culture-recreation, and general administrative services.

The County's basic financial statements include the accounts of all County operations. The criteria for including organizations as component units within the County's reporting entity, as set forth in section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the County

Based on the aforementioned criteria the Industrial Development Authority, Hospital Authority, Board of Education, Library, and Department of Family and Children's Services did not meet the criteria for inclusion in these financial statements. The State of Georgia has concluded that the Department of Health should be included as a discretely presented component unit of the primary government.

1. Summary of Significant Accounting Policies - continued

C. Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the activities of the County. The effect of interfund activity, within the governmental and business-type activities columns 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 fiduciary funds of the government are not included in the government-wide financial statement.

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

Fund Financial Statements

The County segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental and proprietary activities. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses, and balance of current financial resources. The County has presented the following major governmental funds:

General Fund -

General Fund is the main operating fund of the County. The fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

American Rescue Plan Fund –

The American Rescue Plan Fund is used to account for the County's American Rescue Plan Act (ARPA) Local Fiscal Recovery Funds.

Capital Projects Fund - Sales Tax

The Sales Tax Fund is used to account for funds received and expended for the construction and renovation of roads and bridges and special projects financed through Special Purpose Sales Tax revenue.

1. **Summary of Significant Accounting Policies – continued**

Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income financial position and cash flow. All assets and liabilities are included on the Statement of Net Position. The County has presented the following major proprietary fund

Water Fund -

The Water Fund is used to account for the provision of water services to the residents of the County. Activities of the fund include administration, operations, and maintenance of the water system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for water debt. All costs are financed through charges to utility customers with rates reviewed and adjusted, if necessary, to ensure integrity of the funds.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personal and contractual services, supplies, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fiduciary Fund (Not included in Government-wide statements) -

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units.

Custodial Funds-

Custodial funds account for assets held by the County in a purely custodial capacity. Since these funds are custodial in nature (i.e., assets equal liabilities), they do not involve the measurement of results of operations. The custodial funds are as follows:

Tax Commissioner - Collects and remits taxes collected for other governments and the County. The portion collected for the County is included in the County's General Fund.

Clerk of Court - Collects and remits fines and forfeitures authorized by the Courts for other governments, individuals, entities, and the County. The portion collected for the County is included in the County's General Fund.

Probate Court - Collects charges for various licenses and death certificates issued to the citizens of the County and remits them to other government agencies and the County. The portion collected for the County is included in the County's General Fund.

Magistrate Court - Collects fines and forfeitures authorized by the Court and remits them to other governments, individuals, entities, and the County. The portion collected for the County is included in the County's General Fund.

1. **Summary of Significant Accounting Policies - continued**

Fund Financial Statements – continued

Major and Non-major Funds

The funds are further classified as major or non-major as follows:

Major Funds (See above for descriptions)

Fund	Description
Capital Projects Fund - Sales Tax	
American Rescue Plan Fund	
Proprietary Fund - Water	

Non-major Funds:

Special Revenue Funds	Used for accounting for revenues and expenditures of contracts and special projects.

D. Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Measurement Focus

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water and sewer services, which are accrued. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e. when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year-end. A one-year availability period is used for recognition of all other Governmental Fund revenues. Expenditures are recorded when the related fund liability is incurred.

Custodial funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

The revenues susceptible to accrual are property taxes, franchise fees, licenses, charges for service, interest income, and intergovernmental revenues. Sales taxes collected and held by the state at year-end on behalf of the government are also recognized as revenue. All other governmental fund revenues are recognized when received.

1. Summary of Significant Accounting Policies - continued

D. Measurement Focus and Basis of Accounting – continued

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

All proprietary funds and custodial funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary fund types utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Unbilled water funds utility service receivables are accrued at year-end by prorating actual subsequent billings.

The government reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

The **discretely presented component unit (County Health Department)** uses the accrual basis of accounting for government-wide financial statements. At the fund reporting level, governmental funds use the modified accrual basis of accounting. The account group records acquisition cost of all capital assets owned by the Health Department as of the reporting period. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures. The fiscal year used by the component unit ends June 30. The fiscal year ended June 30, 2021 is included in these financial statements. Copies of the audited financial statements can be obtained at 60 Farrar Drive, Summerville, Georgia, 30747.

1. Summary of Significant Accounting Policies - continued

E. Budgetary Control

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

a. Prior to October 1, the department heads submit to the County Commissioner a proposed operating budget for the year commencing the following January 1. The operating budget identifies the proposed expenditures for each department.

b. After receipt of the department operating budgets, the Commissioner develops the County's budget. The County's budget includes proposed expenditures and the means of financing them.

c. The budget is published in the local newspaper two weeks prior to a public hearing.

d. Public hearing is conducted to obtain taxpayer comments.

e. The budget is formally adopted after the public hearing.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each legally adopted annual operating budget is at the department level.

Formal budgetary integration is employed as a management control device during the year for the General Fund, Capital Projects Funds, and Special Revenue Funds. Formal budgets are also adopted for the Water District. Budgets for the General, Capital Projects, and Special Revenue Funds are adopted on the modified accrual (or GAAP) basis.

Budgeted amounts are as originally adopted, or as amended, by the Commissioner. Individual amendments were not material in relation to the original appropriations, which were amended. Unencumbered appropriations lapse at year-end.

The County does not employ encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

There were no material supplementary appropriations made during the year.

The actual results of operations as compared with the budget are presented in the Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis).

F. Cash and Cash Equivalents

Cash and cash equivalents, as authorized by statutes, include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County, stated at cost. The County has no custodial or foreign risk policy other than the requirement that deposits should be in federally insured depositories.

1. **Summary of Significant Accounting Policies– continued**

G. Inventory

Enterprise Fund inventory consists of supplies and is stated at the lower of cost or market using the FIFO (first-in, first-out) method.

H. Prepaid Items

Prepaid balances are for payments made by the County in the current year to provide services occurring in the subsequent fiscal year, and the reserve for prepaid items has been recorded to signify that a portion of fund balance is not available for other subsequent expenditures.

I. Interfund Receivables and Payables

Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances."

J. Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds as follows:

FUNDS		Amount	
General Fund to E-911 Emergency	$	260,590	(For Operations)
General Fund to Capital Projects	$	6,353	(For Operations)
General Fund to Water Fund	$	16,707	(For Operations)
ARP Fund to General Fund	$	361,368	

Transfers from the American Rescue Plan Fund were to reimburse the general fund for approved expenditures for payroll of $218,358 and for 2020 lost revenues of $143,010.

K. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest has not been capitalized during the construction period on property, plant and equipment. See Note 1-N for the deferral method of reporting infrastructure assets (roads, bridges, etc.) for the governmental activities fund.

Assets capitalized, not including infrastructure assets, have an original cost of $1,000 or more and over three years of useful life. Infrastructure assets capitalized have an original cost of $5,000 or more. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings and Improvements	20 - 50 Years
Water and Sewer System	30 - 50 Years
Infrastructure	20 - 40 Years
Machinery and Equipment	5 - 10 Years

1. **Summary of Significant Accounting Policies - continued**

L. Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts

National Council on Governmental Accounting Statement 4, "Accounting and Financial Reporting Principles for claims and Judgments and Compensated Absences," concludes that vacation and sick pay costs (and other employee benefit amounts) should be accrued. All material amounts of employee benefits including compensated absences have been paid during the year negating any requirement for accruals.

M. Fund Equity

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

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. Amounts are classified as non-spendable, restricted, committed, assigned, or unassigned. The non-spendable fund balance includes amounts that are not available to fund expenditures such as inventories and prepaid amounts. The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource provider, or through enabling legislation. The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the Commissioner). Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes, but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purpose for which amounts have been restricted, committed, or assigned.

Net Position - Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition construction or improvements of those assets and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on the use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining balance of net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. In governmental funds, the County's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

Deferred Outflows/Inflows of Resources - In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The County does not have any items that qualify for reporting in this category.

1. Summary of Significant Accounting Policies - continued

M. Fund Equity – continued

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County reports one of these items. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

N. Implementation of New Accounting Principles

The County elected to utilize the infrastructure transition option in the implementation of GASB Statement No. 34 (GASB 34), "Basis Financial Statements – Management's Discussion and Analysis – for State and Local Governments" and in fiscal year 2003 began capitalizing major infrastructure networks completed during the year. The County implemented infrastructure assets already in place at January 1, 2003 in 2005. In the absence of actual cost information, the County used a weighted average age calculation for estimating the historical cost of these infrastructure networks.

2. Cash and Cash Equivalents

Deposits consist of cash and short-term certificates of deposit and money market accounts. The county's policy and state statutes require all deposits be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2021, all of the County's deposits were insured or collateralized. The County has no foreign risk or interest rate risk policies.

3. Property Tax

Property taxes attach as an enforceable lien on property 30 days after the due date. Property taxes are billed on or about October 20 of each year and are payable in sixty days. The property taxes for 2021 were levied on October 1, 2021, billed on October 1, 2021 with a due date of December 1, 2021. Liens can be attached on January 1, 2022.

The County bills and collects its own taxes and collects various taxes for the Chattooga County Board of Education, the City of Summerville, Town of Trion, City of Menlo, Town of Lyerly, and the State of Georgia. Collection of the taxes for the County and the other government agencies is the responsibility of the Tax Commissioner's office, which is accounted for in the Custodial Fund. County property tax revenues are recognized when levied to the extent that they result in current receivables in accordance with Interpretation #3 issued by the National Council on Government Accounting. Current receivables include those property tax receivables expected to be collected within sixty days after year-end.

3. Property Tax - continued

The following is a summary of the estimated amount of property, and utility taxes for all governments collectible at December 31, 2021:

TAX YEAR	TOTAL UNCOLLECTED	RESERVE FOR UNCOLLECTIBLE	ESTIMATED COLLECTIBLE
2021	$ 629,707	$ 5,579	$ 624,128
2020	84,407	3,648	80,759
2019	25,613	4,431	21,182
2018	9,030	8,101	929
2017	4,801	4,564	237
2016	4,424	4,110	314
2015	3,681	3,420	261
2014	1,625	1,206	419
2013	1,366	998	368
2012	142	142	-
Total	$ 764,796	$ 36,199	$ 728,597

4. Restricted Assets

Restricted assets represent monies and other assets, which are restricted for use by legal or contractual requirements, amounts used in prior years for operating expenditures out of customer deposits, and amounts, deposited into the reserve account from unrestricted assets as required by the bond ordinances (Note 8).

Restricted assets were composed of the following at December 31, 2021:

Proprietary Funds:	
Cash:	
Renewal and Extension	$ 25,926

5. Contingent Liabilities and Landfill Closure

Legal proceedings and possible claims are pending or may be asserted in the future against the County. The County's insurance carrier is defending the proceedings where coverage is afforded. At this time, neither the County nor the County's legal counsel can estimate the outcome of the cases. However, they consider the likelihood of negative consequences to be minimal.

The County closed its only sanitation landfill in 1992 and the closure was completed in 1999.After closure, the site is required by state law to be monitored for a minimum of 25 years at an expected cost of $25,000 per year. The estimated balance for future costs is $500,000 over 20 years. The estimated remaining cost of closure and yearly cost of landfill monitoring is based on current effective rates. Future closure and monitoring costs are to be paid from revenues derived from the 1% special local option sales tax. The actual cost of closure and future monitoring is subject to change due to changes in inflation, technology, or applicable landfill laws and regulations. The County presently contracts with an independent company to transport its waste to another site operated by another municipality.

6. Capital Assets

Capital assets acquired prior to January 1, 1986 are shown at the fair market value as determined by the County Tax Assessors. Assets acquired after January 1, 1986 are recorded at cost.

A summary of changes in Capital Assets is as follows:

Governmental Activities:

	Balance January 1	Additions	Transfers and Retirements	Balance December 31
Capital Assets not being Depreciated:				
Land	$ 480,787	$ -	$ -	$ 480,787
Total	480,787	-	-	480,787
Capital Assets being Depreciated:				
Buildings	4,767,301	-	-	4,767,301
Equipment	5,240,030	287,977	84,500	5,443,507
Infrastructure	50,341,455	-	-	50,341,455
Total	60,348,786	287,977	84,500	60,552,263
Less Accumulated Depreciation:				
Buildings	2,286,753	115,884	-	2,402,637
Equipment	4,328,969	208,496	83,200	4,454,265
Infrastructure	46,969,110	110,748	-	47,079,858
Total	53,584,830	435,128	83,200	53,936,758
Total Capital Assets being Depreciated, Net	6,763,956	(147,151)	(1,300)	6,615,505
Total Governmental Activities, Capital Assets, Net	$ 7,244,743	$ (147,151)	$ (1,300)	$ 7,096,292

Business-type Activities:	Balance January 1	Additions	Retirements	Balance December 31
Capital Assets not being Depreciated:				
Land	$ 56,899	$ -	$ -	$ 56,899
Construction in process	12,600	72,725	-	85,325
Total	69,499	72,725	-	142,224
Capital Assets being Depreciated:				
Buildings	145,810	-	-	145,810
Equipment	905,746	-	-	905,746
Infrastructure	21,525,386	-	-	21,525,386
Total	22,576,942	-	-	22,576,942
Less Accumulated Depreciation:				
Buildings	102,337	3,424	-	105,761
Equipment	863,724	22,062	-	885,786
Infrastructure	5,455,558	424,396	-	5,879,954
Total	6,421,619	449,882	-	6,871,501
Total Capital Assets being Depreciated, Net	16,155,323	(449,882)	-	15,705,441
Total Business-type Activities Capital Assets, Net	$16,224,822	$ (377,157)	$ -	$15,847,665

6. Capital Assets - continued

Depreciation for the year by functions was as follows:

General Government	$ 81,666	
Public Safety	143,230	
Roads and Bridges	160,834	
Sanitation	38,521	
Health and Welfare	10,877	
Total Government Activities		$ 435,128
Total Business-Type Activities – Water		449,882
Total Depreciation		$ 885,010

7. Leases

The County has entered into lease transactions for equipment. The leases payable are capitalized and included in the liabilities.

Following is a schedule of changes in capital lease agreements:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Lease payable with interest at 4.675%, payable annually at $42,200 secured by equipment	$ 78,830	$ -	$ 38,515	$ 40,315	$ 40,315

The annual requirements to amortize the above leases over the five-year period succeeding December 31, 2021, including interest payments, is as follows:

YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT
2022	$ 40,315	$ 1,885	$ 42,200

7. Leases – continued

The assets acquired through capital leases are as follows:

Governmental Activities:	
Asset:	
Equipment	$ 154,790
Less Accumulated Depreciation	(125,767)
Net Book Value	$ 29,023

Current amortization expense of these assets is included with depreciation expense.

Future minimum lease payments together with the net present value of minimum lease payments at December 31, 2021 is as follows:

	AMOUNT
Minimum lease payments for capital lease	$ 42,200
Less amount representing interest at the County's incremental borrowing rate	(1,885)
Present value of minimum lease payments	$ 40,315

8. Long Term Debt

During 2008, the Water District received a loan from the Georgia Environmental Facilities Authority (GEFA) for $573,300 to finance the construction of a water expansion project in the Cloudland and the Gore/Subligna area. The loan is payable over 20 years at $2,388.75 monthly at zero interest beginning November 2009.

On October 15, 2009, the County issued Chattooga County, Georgia Water System Revenue Bond, Series 2008B. The principal face amount is $4,921,000, with monthly payments of $21,554 including interest at 4.375% with the first payment due November 2010. This bond was issued for the purpose of refinancing the costs of the additions, extensions, and improvements to the existing water system of the County in the Gore/Subligna area. The bond was purchased by Rural Development, United States Department of Agriculture. This bond is secured by the revenues derived from operations of the water system.

In September 2011, the Water District received another GEFA loan in the amount of $1,303,258 to help fund the construction of additional water lines to the Cloudland area. Construction was completed in 2013. Monthly payments began January 2015 of $5,430 with zero percent interest.

During 2011, the Water District began construction on Phase 2 of the water expansion project in the east and south areas of the County. The county received a USDA loan in the amount of $2,801,000 to assist with this project. Interim financing was provided by United Community Bank at 3.9% and repaid in March 2012. Water System Revenue Bonds Series 2011B were issued on March 22, 2012 in the amount of $2,801,000 at 3.25% with repayment commencing April 2013 at an amount of $10,588 per month for 40 years.

8. Long Term Debt– continued

On October 26, 2020, the County issued a promissory note in the principal amount of $99,412 to finance vehicles for the sheriff department. The note is payable in three annual installments of $35,000 including interest at 5.5%.

On September 2, 2020, the County issued a promissory note in the principal amount of $259,212 to finance a garbage truck for sanitation. The note is payable in five annual installments with the first payment being $100,000 and $48,000 thereafter including interest at 5.5%.

	Balance 12/31/2020	Increase	Decrease	Balance 12/31/2021	Due Within One Year
Governmental Activities:					
Promissory Note	$ 229,269	$ -	$ 73,467	$ 155,802	$ 74,326
Total Governmental Activities	$ 229,269	$ -	$ 73,467	$ 155,802	$ 74,326
Business-Type Activities:					
Revenue Bonds Series 2008B	$ 4,322,429	$ -	$ 74,235	$ 4,248,194	$ 77,491
GEFA Loan 2008	267,540	-	28,665	238,875	28,665
GEFA Loan 2011	879,699	-	65,163	814,536	65,163
Revenue Bonds Series 2011B	2,470,035	-	48,579	2,421,456	50,057
Total Business-Type Activities	$ 7,939,703	$ -	$ 216,642	$ 7,723,061	$ 221,376

The series 2008B requires a reserve account with monthly deposits beginning November 2010 of $2,155 to be made until the fund reaches an equivalent of 10% of the annual payments. As of December 31, 2021, this fund had been established at $25,926.

8. Long Term Debt– continued

The annual requirements to amortize the long-term debt as of December 31, 2021, including interest payments, are as follows:

	REVENUE BONDS		GEFA LOANS AND NOTE	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2022	$ 127,548	$ 253,116	$ 93,828	$ -
2023	132,470	248,195	93,828	-
2024	137,585	243,079	93,828	-
2025	142,905	237,759	93,828	-
2026	148,437	232,228	93,828	-
2027-2031	833,183	1,070,137	450,030	-
2032-2036	1,008,606	894,713	134,241	-
2037-2041	1,222,141	681,179	-	-
2042-2046	1,482,282	421,039	-	-
2047-2051	1,410,627	115,249	-	-
2052	23,866	103	-	-
TOTAL	$ 6,669,650	$ 4,396,797	$ 1,053,411	$ -

9. Tax Anticipation Note

The County issued a tax anticipation note in January in advance of property tax collections, depositing the proceeds in its general fund for operations. This note bears interest at 3%. Total payments of principal and interest were $4,538,983. Short-term debt activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Issued	Repayments	Ending Balance
Tax anticipation notes	$ -	$ 4,500,000	$ 4,500,000	$ -

10. Risk Management/Self-Insurance Fund

The County is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases insurance coverage from GIRMA to cover its risk of loss for all areas except workers' compensation claims. For workers' compensation coverage, the County participates in the Association of County Commissioners of Georgia Group Self-Insurance Workers' Compensation Fund, and for other general insurance, the County participates in the Interlock Risk Management Agency risk pool, public entity risk pools currently operating as a common risk management and insurance program for member local governments.

As part of the risk pools, the County is obligated to pay GIRMA all contributions and assessment as prescribed by the pools, to cooperate with the pools agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pools agents and attorneys to represent the County in investigation, settlement discussions and all levels of

10. Risk Management/Self-Insurance Fund - continued

litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

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

Payments are made into these funds based on actuarial estimates needed to pay prior and current year claims. Insurance premiums are assessed the County to cover liabilities and property damages. There were no unpaid claims at the end of the current year, which would require accrual on the balance sheet. Also, settlement amounts have not exceeded coverage's in any of the last three years for either fund.

11. Joint Venture

Under Georgia law, the County, in conjunction with other cities and counties in the Northwest area, is Member of the Northwest Georgia Regional Commission (NWGRC). Membership in NWGRC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the NWGRC. Membership in the NWGRC includes the chief elected official of each county and municipality of the area. OCGA Section 50-8-39.1 provides that the member governments are liable for obligations of the NWGRC. During the year, the County paid $24,789 in dues to the NWGRC. The financial requirements of the County related to the NWGRC are limited to the amount of its annual dues. Separate financial statements may be obtained from the NWGRC, Jackson Hill, Rome, GA 30161.

12. Interfund Receivable/Payables

Interfund balances at December 31, 2021, consisted of the following amounts for reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The county expects to repay all interfund balances within one year.

Due to	Due From	Amount
General Fund	Water Fund	$ 454,984

13. Retirement Benefits

The following pension and retirement plans are in effect but are not under the direct control of the County:

Probate Judges' Retirement Fund of Georgia - The Probate Judge is covered under a Pension plan which requires that certain sums from marriage licenses and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

13. Retirement Benefits - continued

Clerk of Superior Court Retirement Fund - The Clerk of Superior Court is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

Sheriff's Retirement Fund/Peace Officer's Annuity and Benefit Fund - The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Probate Judge or Clerk of Superior Court to the pension plans before the payment of any costs or other claims.

GASB Statement No. 68 valuation reports and schedules can be found on their respective web sites.

The county also offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457(b) plan administered by MassMutual Financial Group. The plan, which is available to all full-time County employees, permits them to defer a portion of their salary until future years. If participants elect to contribute to the plan, the County will make a matching contribution of up to 3% in a 401(a) plan. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Participants are 100% vested in the plan. The 457(b) plan was effective beginning in 2018. The county contributed 3% in the 401(a) plan in December 2021 in the amount of $100,996.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, and rights (until paid or made available to the employee or other beneficiary) are solely the property and rights of the employees.

The County has only minor administrative involvement and does not perform any investing for the plan. Due to the face the County's role in management of the plan assets is basically limited to transmitting amounts withheld from payroll to an outside party responsible for administering the plan, the County does not report the assets of the Plan in the County's financial statements.

14. Post Employment Benefits

On January 1, 2014, the county adopted a resolution to provide health insurance benefits for certain employees upon their retirement. The benefit applies to any employee, including elected officials, who retire with 35 years of service. The retiree can continue their health insurance benefits with the county continuing the employer portion of the benefit until the retiree becomes eligible for Medicare. Currently there are no employees receiving this benefit.

15. Tax Abatements

In calendar year 2017, the county adopted Governmental Accounting Standards Board (GASB) Statement No. 77, Tax Abatement Disclosures. This statement requires state and local governments to disclose tax abatement agreements entered by other governments that reduce the reporting government's tax revenues. The following information should be disclosed: (1) brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients; (2) the gross dollar amount of taxes abated during the period; and (3) commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

15. Tax Abatements - continued

Chattooga County, through the Development Authority of Chattooga County, allows for taxable revenue bond financing, pursuant to the Georgia Development Authorities law, under Title 36 Chapter 62 of the Official Code of Georgia, in order to promote the creation of jobs and stimulate development activity within Chattooga County. The taxable revenue bond financings result in the reduction of ad valorem (real and/or personal property) taxes.

The county offers a reduction in property taxes through the structure of these financing arrangements. Specifically, the Development Authority of Chattooga County, may enter into agreements with private individuals or entities in order to incentivize these businesses to build, relocate, expand, or renovate in Chattooga County. The agreements involve a bond issuance and sale-leaseback transaction, whereby the Development Authority takes title to property and leases it back to the company. The Business or individual is responsible for making ad valorem tax payments on its leasehold interest. The rental payments for the leasehold offset the debt service on the bonds over a fixed 10-year term, so that at the end of the incentive period the bonds are fully retired and the company regains title of the property through an option to purchase.

The Development Authority considers the fiscal impacts of a proposed project and weighs such benefits against the costs of reduced revenue impacts when considering whether to enter a taxable revenue bond deal with an individual or entity. Generally eligible projects involve a commitment of significant capital investment and/or the creation of net new jobs to the County, which propose a favorable return on investment for the County. There are no additional commitments other than to provide favorable tax treatment. There are provisions for recapturing some portion of the value of these incentives in the event capital investment and job creation numbers are not met during the incentive period; however, the Development Authority can immediately return title to a company for a non-performing project, which cancels the incentive going forward. There are no amounts receivable from other governments.

For the 2021 calendar year, Chattooga County abated property taxes that were levied on January 1, 2021 and due December 1, 2021 totaling $22,254 from one manufacturing company of which $8,974 was for the Chattooga County Board of Education.

16. Restatement

In conjunction with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, the County is required to reevaluate the accounting treatment of fiduciary activities. The new standard requires the County determine if funds are still considered fiduciary, and if so, if they are considered custodial funds under the new definitions of GASB Statement No. 84. Therefore, in conjunction with the implementation of GASB Statement No. 84, the following restatement was required to the beginning net position of the Fiduciary Activities to properly report the custodial funds.

Beginning Net Position before Restatement	$ -
Restatement-Custodial Funds	90,233
Beginning Net Position after Restatement	$ 90,233

Combining Financial Statements

Non-Major Governmental Funds

CHATTOOGA COUNTY, GEORGIA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2021

	Special Revenue			
	Drug Confiscation	Jail Improvement	Date	E-911
Assets				
Cash and Cash Investments	$ 135,747	$ 204,911	$ 20,808	$ 49,017
Accounts Receivable - Other	-	-	-	37,091
Due from other governments	-	663	281	-
Total Assets	$ 135,747	$ 205,574	$ 21,089	$ 86,108
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ 14,180
Total Liabilities	-	-	-	14,180
Fund Balances				
Restricted for:				
Public Safety	135,747	205,574	21,089	71,928
Culture and Recreation	-	-	-	-
Judicial	-	-	-	-
Total Fund Balances	135,747	205,574	21,089	71,928
Total Liabilities and Fund Balances	$ 135,747	$ 205,574	$ 21,089	$ 86,108

CHATTOOGA COUNTY, GEORGIA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2021

	Special Revenue				
	Housing Prisoners	Law Library	Agricultural Fair	Juvenile Services	Total Other Governmental Funds
	$ 94,861	$ 22,053	$ 57,077	$ 1,246	$ 585,720
	-	-	-	-	37,091
	-	-	-	-	944
	$ 94,861	$ 22,053	$ 57,077	$ 1,246	$ 623,755
	$ 16,021	$ -	$ -	$ -	$ 30,201
	16,021	-	-	-	30,201
	78,840	-	-	1,246	514,424
	-	-	57,077	-	57,077
	-	22,053	-	-	22,053
	78,840	22,053	57,077	1,246	593,554
	$ 94,861	$ 22,053	$ 57,077	$ 1,246	$ 623,755

CHATTOOGA COUNTY, GEORGIA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2021

	Special Revenue			
	Drug Confiscation	Jail Improvement	Date Fund	E-911
Revenues				
Investment Income	$ 169	$ 206	$ -	$ -
Fines and Forfeiture	-	28,777	23,575	-
Intergovernmental Revenue	1,431	-	-	-
Miscellaneous	-	-	-	640,632
Total Revenues	1,600	28,983	23,575	640,632
Expenditures				
Current				
Public Safety	51,895	26,114	12,980	850,997
Culture and Recreation	-	-	-	-
Courts	-	-	-	-
Total Expenditures	51,895	26,114	12,980	850,997
Excess (Deficiency) of Revenues over Expenditures	(50,295)	2,869	10,595	(210,365)
Other Financing Sources (Uses)				
Transfers In	-	-	-	260,590
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	260,590
Net Changes in Fund Balance	(50,295)	2,869	10,595	50,225
Fund Balances - Beginning of Year	186,042	202,705	10,494	21,703
Fund Balances - End of Year	$ 135,747	$ 205,574	$ 21,089	$ 71,928

CHATTOOGA COUNTY, GEORGIA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2021

	Special Revenue				
	Housing Prisoners	Law Library	Agricultural Fair	Juvenile Services	Total Other Governmental Funds
	$ -	$ 19	$ 60	$ 1	$ 455
	-	12,529	-	1,450	66,331
	-	-	-	-	1,431
	45,312	-	100,356	-	786,300
	45,312	12,548	100,416	1,451	854,517
	31,475	-	-	205	973,666
	-	-	96,355	-	96,355
	-	9,158	-	-	9,158
	31,475	9,158	96,355	205	1,079,179
	13,837	3,390	4,061	1,246	(224,662)
	-	-	-	-	260,590
	-	-	-	-	-
	-	-	-	-	260,590
	13,837	3,390	4,061	1,246	35,928
	65,003	18,663	53,016	-	557,626
	$ 78,840	$ 22,053	$ 57,077	$ 1,246	$ 593,554

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Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual

Special Revenue Funds

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - DRUG CONFISCATION ACCOUNT
Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Intergovernmental Revenue	$ 7,000	$ 1,500	$ 1,431	$ (69)
Miscellaneous	50	150	169	19
Total Revenues	7,050	1,650	1,600	(50)
Expenditures				
Public Safety - Sheriff				
Crime Prevention	3,500	52,000	51,895	105
Capital Outlay	-	-	-	-
Total Expenditures	3,500	52,000	51,895	105
Net Change in Fund Balance	$ 3,550	$ (50,350)	(50,295)	$ 55
Fund Balance - Beginning of Year			186,042	
Fund Balance - End of Year			$ 135,747	

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - JAIL IMPROVEMENT FUND
Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Interest income	$ 200	$ 200	$ 206	$ 6
Fines and Forfeitures	41,100	29,000	28,777	(223)
Total Revenues	41,300	29,200	28,983	(217)
Expenditures				
Public Safety - Sheriff				
Jail Maintenance	12,050	26,000	26,114	(114)
Total Expenditures	12,050	26,000	26,114	(114)
Net Change in Fund Balance	$ 29,250	$ 3,200	2,869	$ (331)
Fund Balance - Beginning of Year			202,705	
Fund Balance - End of Year			$ 205,574	

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - DATE FUND
Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Fines and Forfeitures	$ 53,500	$ 53,500	$ 23,575	$ (29,925)
Miscellaneous	100	100	-	(100)
	-			
Total Revenues	53,600	53,600	23,575	(30,025)
Expenditures				
Public Safety - Sheriff				
Crime Prevention	50,100	50,100	12,980	37,120
Total Expenditures	50,100	50,100	12,980	37,120
Net Change in Fund Balance	$ 3,500	$ 3,500	10,595	$ 7,095
Fund Balance - Beginning of Year			10,494	
Fund Balance - End of Year			$ 21,089	

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - E911 EMERGENCY FUND
Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Miscellaneous				
911 Fees	$ 550,000	$ 640,000	$ 640,632	$ 632
Total Revenues	550,000	640,000	640,632	632
Expenditures				
Public Safety - E911				
Salaries	446,000	486,000	486,043	(43)
Benefits	152,900	167,000	167,374	(374)
Insurance	2,700	3,000	2,944	56
Supplies	4,250	4,000	3,559	441
Maintenance - Buildings & Equipment	30,250	43,000	43,381	(381)
Telephone	61,500	46,000	46,298	(298)
Training and Travel	4,000	1,400	1,438	(38)
Computer Expense	30,000	35,000	34,494	506
Utilities	23,400	17,200	17,209	(9)
Uniform and Laundry	500	200	184	16
Capital Outlay	500	48,000	48,073	(73)
	-			
Total Expenditures	756,000	850,800	850,997	(197)
Excess of Revenues Over Expenditures	(206,000)	(210,800)	(210,365)	435
Other Financing Sources (Uses)				
Transfers - In	206,000	261,000	260,590	(410)
Total Other Financing Sources (Uses)	206,000	261,000	260,590	(410)
Net Change in Fund Balance	$ -	$ 50,200	50,225	$ 25
Fund Balance - Beginning of Year			21,703	
Fund Balance - End of Year			$ 71,928	

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - LAW LIBRARY
Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Fines and forfeitures	$ 10,000	$ 10,000	$ 12,529	$ 2,529
Investment earnings	-	-	19	19
Total Revenues	10,000	10,000	12,548	2,548
Expenditures				
Court System	17,790	17,790	9,158	8,632
Total Expenditures	17,790	17,790	9,158	8,632
Net Change in Fund Balance	$ (7,790)	$ (7,790)	3,390	$ 11,180
Fund Balance - Beginning of Year			18,663	
Fund Balance - End of Year			$ 22,053	

Supplementary Individual Fund Financial Schedules

General Fund

The supplementary schedules are included to provide management additional information for financial analysis.

CHATTOOGA COUNTY, GEORGIA
COMPARATIVE BALANCE SHEET
GENERAL FUND
December 31, 2021
(with comparative totals for 2020)

	2021	2020
Assets		
Cash	$ 3,731,843	$ 1,309,183
Accounts Receivable	101,630	151,756
Due from other funds	454,984	454,984
Taxes Receivable	728,597	945,045
Total Assets	$ 5,017,054	$ 2,860,968
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	$ 121,692	$ 233,540
Deferred Inflows of Resources		
Unavailable Revenues	384,893	511,648
Total Liabilities and Deferred Inflows of Resources	506,585	745,188
Fund Balance		
Unassigned	4,510,469	2,115,780
Total Fund Balance	4,510,469	2,115,780
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,017,054	$ 2,860,968

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues					
Taxes	$ 8,839,075	$ 10,383,000	$ 10,383,452	$ 452	$ 10,063,594
Licenses and Permits	20,600	18,000	17,898	(102)	19,534
Fines and Forfeitures	585,000	621,000	620,636	(364)	534,227
Intergovernmental	346,075	455,000	455,261	261	1,301,621
Charges for Services	611,400	653,000	653,427	427	644,162
Miscellaneous	5,100	226,000	225,966	(34)	113,257
Total Revenues	10,407,250	12,356,000	12,356,640	640	12,676,395
Expenditures					
Current					
General Government	1,768,207	1,958,200	1,958,482	(282)	1,760,191
Public Safety	4,774,600	4,223,000	4,222,236	764	4,135,418
Court System	1,609,137	1,509,000	1,510,424	(1,424)	1,613,214
Roads and Bridges	146,598	310,000	310,066	(66)	217,360
Health and Welfare	280,370	345,200	344,703	497	259,353
Culture and Recreation	597,809	752,000	751,466	534	919,263
Sanitation	709,051	958,000	958,142	(142)	1,303,804
Total Expenditures	9,885,772	10,055,400	10,055,519	(119)	10,208,603
Excess (Deficiency) of Revenues Over Expenditures	521,478	2,300,600	2,301,121	521	2,467,792
Other Financing Sources (Uses)					
Sale of assets	-	16,000	15,850	(150)	9,044
Proceeds from borrowing	-	-	-	-	358,624
Transfers In (Out)	-	78,000	77,718	(282)	(791,664)
Total Other Financing Sources (Uses)	-	94,000	93,568	(432)	(423,996)
Net Change in Fund Balance	$ 521,478	$ 2,394,600	2,394,689	$ 89	$ 2,043,796
Fund Balances - Beginning			2,115,780		
Fund Balanced - End of Year			$ 4,510,469		

CHATTOOGA COUNTY GEORGIA
SCHEDULE OF EXPENDITURES BY DEPARTMENTS
BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
General Government					
Commissioner's Office	$ 374,546	$ 439,000	$ 439,140	$ (140)	$ 439,838
General Expenses	128,100	108,000	107,978	22	143,475
Buildings and Grounds	353,000	391,000	391,185	(185)	246,324
Registrar	45,000	78,000	77,755	245	90,169
Code Enforcement	50,305	59,200	59,201	(1)	56,150
Tax Assessors	414,856	445,000	444,923	77	383,505
Tax Commissioner	402,400	438,000	438,300	(300)	400,730
Total General Government	1,768,207	1,958,200	1,958,482	(282)	1,760,191
Public Safety					
Sheriff					
General	2,143,935	2,137,000	2,136,630	370	2,148,585
Jail	2,010,000	1,520,000	1,519,770	230	1,387,259
Emergency Services	6,250	10,000	9,954	46	7,536
Community Oriented Police	261,288	145,000	145,434	(434)	204,507
Total Sheriff	4,421,473	3,812,000	3,811,788	212	3,747,887
Animal Control	124,622	146,000	146,099	(99)	100,294
Fire Departments	183,500	188,000	188,262	(262)	190,204
Civil Defense	3,400	3,000	2,722	278	4,333
Coroner	39,105	53,000	52,554	446	51,141
Local Emergency Planning	2,500	21,000	20,811	189	41,559
Total Public Safety	4,774,600	4,223,000	4,222,236	764	4,135,418
Courts					
Clerk of Courts	311,029	343,000	342,849	151	315,509
Probate Court	342,998	270,000	269,991	9	346,985
Magistrate Court	193,451	217,000	217,219	(219)	197,173
Juvenile Court	137,000	132,000	131,847	153	148,072
Superior Court	88,212	57,000	57,323	(323)	62,610
State Court	199,723	227,000	227,457	(457)	214,735
Court Reporter and Public Defender	133,004	134,000	134,242	(242)	133,138
District Attorney	196,000	122,000	122,099	(99)	187,047
Probation Office	7,720	7,000	7,397	(397)	7,945
					-
Total Courts	1,609,137	1,509,000	1,510,424	(1,424)	1,613,214
Roads and Bridges (Work Camp)	146,598	310,000	310,066	(66)	217,360
Health and Welfare					
Board of Health	70,000	120,000	120,132	(132)	10,055
Public Welfare	99,320	99,000	99,320	(320)	99,320
County Agent	89,450	113,000	112,534	466	135,724
Crisis Centers	21,100	13,000	12,517	483	14,254
Indigent Care	500	200	200	-	-
Total Health and Welfare	280,370	345,200	344,703	497	259,353
Culture and Recreation					
Public Library	81,250	82,000	81,586	414	88,592
Public Transportation	123,018	166,000	165,775	225	169,047
Senior, Civic and other buildings	71,341	134,000	134,095	(95)	72,104
Economic Development	83,200	174,000	174,170	(170)	412,586
Boys and Girls Club	15,000	19,000	18,686	314	15,840
Agricultural Center	69,000	22,000	22,154	(154)	6,094
Recreation	155,000	155,000	155,000	-	155,000
Total Culture and Recreation	597,809	752,000	751,466	534	919,263
Sanitation					
Solid Waste and Water Project	709,051	958,000	958,142	(142)	1,303,804
Total Sanitation	709,051	958,000	958,142	(142)	1,303,804
Total Expenditures	$ 9,885,772	$ 10,055,400	$ 10,055,519	$ (119)	$ 10,208,603

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES BY ACCOUNTS
GENERAL FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021	2020
EXPENDITURES		
General Government -		
Commissioner's Office -		
Salaries - Commissioner	$ 86,760	$ 122,519
Salaries - Others	163,955	150,174
Benefits	65,474	62,103
Dues	4,372	5,340
Insurance	53,629	47,284
Office Expense	49,922	43,382
Telephone	11,923	5,527
Training and Travel	3,105	3,509
Capital Outlay	-	-
Total Commissioner's Office	439,140	439,838
General Expenses -		
Professional Services	68,995	52,573
Interest Expense	38,983	90,902
Total General Expenses	107,978	143,475
Building and Grounds -		
Salaries	114,071	107,747
Benefits	25,263	22,936
Insurance	927	843
Supplies	9,827	6,332
Maintenance	174,442	42,113
Utilities	66,655	66,353
Capital Outlay	-	-
Total Buildings and Grounds	391,185	246,324
Registrar -		
Salaries	47,194	64,865
Benefits	12,070	7,437
Insurance	579	526
Office Expense	9,393	12,445
Telephone	2,423	915
Training and Travel	2,697	-
Utilities	3,399	3,981
Capital Outlay	-	-
Total Registrar	77,755	90,169
Subtotal Carried Forward	1,016,058	919,806

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES BY ACCOUNTS
GENERAL FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021	2020
Subtotal Brought Forward	$ 1,016,058	$ 919,806
EXPENDITURES - continued		
General Government - continued		
Code Enforcement -		
Salaries	42,359	37,584
Benefits	11,795	10,566
Insurance	2,194	1,768
Office Expense	2,121	2,081
Telephone	732	633
Capital Outlay	-	3,518
Total Code Enforcement	59,201	56,150
Tax Assessors -		
Salaries - Arbitrators	14,250	12,675
Salaries - Other	249,634	215,611
Benefits	115,895	92,235
Dues	3,041	3,006
Insurance	4,844	4,545
Legal	1,396	636
Office Expense	31,500	35,668
Telephone	4,199	2,233
Training and Travel	6,138	1,762
Capital Outlay	14,026	15,134
Total Tax Assessors	444,923	383,505
Tax Commissioner -		
Salaries - Tax Commissioner	63,234	61,352
Salaries - Others	167,236	154,459
Benefits	109,916	94,627
Auditors and Attorneys	24,045	26,761
Insurance	811	739
Office Expense	61,609	57,744
Telephone	6,262	1,478
Training and Travel	1,893	700
Capital Outlay	3,294	2,870
Total Tax Commissioner	438,300	400,730
Total General Government	**1,958,482**	**1,760,191**

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES BY ACCOUNTS
GENERAL FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021	2020
EXPENDITURES - continued		
Public Safety -		
Sheriff - General		
Salaries - Sheriff	$ 85,080	$ 77,365
Salaries - Others	1,294,833	1,257,367
Benefits	382,850	364,274
Auditors and Attorneys	3,751	4,457
Dues	2,255	2,499
Insurance	103,879	102,784
Supplies	45,665	29,371
Repairs and maintenance	4,836	5,484
Telephone	13,133	7,712
Training and Travel	2,517	3,039
Capital Outlay	18,950	107,400
Vehicle Expense	136,616	144,762
Debt service	36,000	35,000
Uniforms	6,265	7,071
Total Sheriff - General	2,136,630	2,148,585
Community Oriented Police -	145,434	204,507
Emergency Services -	9,954	7,536
Jail -		
Salaries	532,026	538,118
Benefits	140,956	155,347
Insurance	16,784	15,291
Supplies	44,015	34,869
Buildings and Grounds	54,597	51,001
Telephone	4,280	10,521
Training and Travel	1,429	-
Meals and Housing	514,724	321,161
Medical	194,158	257,527
Uniforms and Laundry	2,954	1,129
Capital Outlay	13,847	2,295
Total Jail	1,519,770	1,387,259
Total Sheriff	3,811,788	3,747,887
Animal Control -	146,099	100,294
Fire -	188,262	190,204
Civil Defense -	2,722	4,333
Subtotal Carried Forward	4,148,871	4,042,718

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES BY ACCOUNTS
GENERAL FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021	2020
Subtotal Brought Forward	$ 4,148,871	$ 4,042,718
EXPENDITURES - continued		
Public Safety - continued		
Coroner -		
Salaries	21,197	21,777
Benefits	19,202	16,733
Training	3,004	1,318
Inquest expense	6,801	9,160
Supplies	2,350	2,153
Total Coroner	52,554	51,141
Local Emergency Planning	20,811	41,559
Total Public Safety	**4,222,236**	**4,135,418**
Courts -		
Clerk of Courts -		
Salaries - Clerk	76,469	75,454
Salaries - Others	155,366	138,120
Salaries - Arbitrators	4,900	2,612
Benefits	59,798	54,216
Auditors and Attorneys	3,000	3,974
Insurance	926	843
Office Expense	33,547	32,514
Telephone	2,495	2,147
Training and Travel	4,719	4,283
Capital Outlay	1,629	1,346
Total Clerk of Courts	342,849	315,509
Probate Court -		
Salaries - Judge	62,316	111,122
Salaries - Others	101,167	89,967
Benefits	58,348	42,846
Auditors and Attorneys	5,495	18,130
Insurance	581	525
Office Expense	10,767	11,153
Telephone	2,604	3,036
Training and Travel	4,729	2,344
Election Expense	14,220	17,585
Poll Workers	6,968	46,526
Capital Outlay	2,796	3,751
Total Probate Court	269,991	346,985
Subtotal Carried Forward	612,840	662,494

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES BY ACCOUNTS
GENERAL FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021	2020
Subtotal Brought Forward	$ 612,840	$ 662,494
EXPENDITURES - continued		
Courts - continued		
Juvenile Court -		
Salaries	50,594	49,347
Benefits	3,856	3,855
Office Expense	199	522
Court Appointed Attorneys	69,161	85,414
Court Reporters	8,037	8,934
Total Juvenile Court	131,847	148,072
Magistrate's Office -		
Salaries	152,614	145,644
Benefits	52,998	43,398
Auditors and Attorneys	1,602	1,500
Supplies	3,698	3,047
Insurance	464	421
Telephone	1,225	911
Training and Travel	2,853	150
Capital Outlay	1,765	2,102
Total Magistrate's Office	217,219	197,173
Superior Court -		
Salaries	10,880	10,653
Office Expense	4,311	909
Telephone	2,838	2,135
Court Reporters	9,275	8,839
Jurors	25,500	35,814
Witness Fees	379	-
Bailiffs and Administrators	4,140	4,260
Total Superior Court	57,323	62,610
Subtotal Carried Forward	1,019,229	1,070,349

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES BY ACCOUNTS
GENERAL FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021	2020
Subtotal Brought Forward	$ 1,019,229	$ 1,070,349
EXPENDITURES - continued		
Courts - continued		
State Court -		
Salaries	141,203	137,871
Benefits	70,002	63,101
Insurance	347	317
Office Expense	2,290	3,104
Employee training	1,887	-
Telephone	564	357
Attorneys	6,534	7,132
Court Reporters	4,362	2,200
Witness Fees	268	653
Capital Outlay	-	-
Total State Court	227,457	214,735
District Attorney -		
Prorate Expenses	120,702	185,464
Office Expense	1,397	1,583
Capital Outlay	-	-
Total District Attorney	122,099	187,047
Probation Office -	7,397	7,945
Court Reporter and Public Defender -		
Salaries	17,230	17,230
Benefits	2,740	1,839
Attorney Fees	114,272	114,069
Total Court Reporter and Public Defender	134,242	133,138
Total Courts	**1,510,424**	**1,613,214**
Roads and Bridges-		
Salaries	133,861	110,940
Benefits	35,525	30,415
Gas, Oil, and Tires	11,758	4,504
Maintenance	25,984	30,414
Insurance	11,025	5,097
Supplies	24,820	21,332
Utilities	9,019	10,785
Telephone	6,074	3,393
Capital Outlay	52,000	480
Total Roads and Bridges	**310,066**	**217,360**

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES BY ACCOUNTS
GENERAL FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021	2020
EXPENDITURES - continued		
Health and Welfare -		
Board of Health	$ 120,132	$ 10,055
Public Welfare	99,320	99,320
County Agent	112,534	135,724
Child Advocacy Center	4,052	4,593
Family Crisis Center	4,052	4,360
Other Agencies	4,413	5,301
Hospital and Medical Care	200	-
Total Health and Welfare	**344,703**	**259,353**
Culture and Recreation -		
Public Library	81,586	88,592
Public Transportation	165,775	169,047
Civic, Senior, and Multi-purpose Centers	134,094	72,104
Economic Development	174,170	412,586
Boys and Girls Club	18,686	15,840
Agricultural Center	22,154	6,094
Recreation	155,000	155,000
Total Culture and Recreation	**751,465**	**919,263**
Sanitation -		
Solid Waste	341,501	348,246
Salaries	284,422	205,492
Benefits	71,255	54,887
Insurance	8,618	10,393
Supplies	12,807	10,807
Gas, Oil, and Repairs	135,569	98,179
Landfill Maintenance	19,850	35,450
Utilities	9,720	7,930
Equipment rental	-	93,300
Debt service	48,000	100,000
Capital Outlay	26,400	339,120
Total Sanitation	**958,142**	**1,303,804**
TOTAL EXPENDITURES	**$ 10,055,518**	**$ 10,208,603**

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Capital Projects Fund

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECT - SALES TAX FUND
Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental				
State Government - Special Project Local Option Sales Tax (SPLOST)	$ 2,000,250	$ 2,926,000	$ 2,926,200	$ 200
Interest Income	100	4,900	4,867	(33)
Intergovernmental	532,042	563,000	563,162	162
Miscellaneous Income	15,500	13,300	13,212	(88)
Total Revenues	2,547,892	3,507,200	3,507,441	241
Expenditures				
Roads and Bridges				
Personnel	349,540	313,000	312,958	42
Benefits	102,562	83,000	82,504	496
Insurance	52,000	58,000	57,868	132
Professional fees	30,500	7,000	6,604	396
Capital Expenditures	1,193,130	1,380,000	1,380,188	(188)
Materials	238,820	274,000	273,525	475
Maintenance	44,300	39,000	39,213	(213)
Total Roads and Bridges	2,010,852	2,154,000	2,152,860	1,140
Intergovernmental Payments				
Municipal Contracts	820,000	1,331,000	1,331,422	(422)
Total Expenditures	2,830,852	3,485,000	3,484,282	718
Excess of Revenues over Expenditures	(282,960)	22,200	23,159	959
Other Financing Sources (Uses)				
Transfers-in	-	7,000	6,353	(647)
Sale of assets	-	12,000	12,150	150
Total Other Financing Sources(Uses)	-	19,000	18,503	(497)
Net Change in Fund Balance	$ (282,960)	$ 41,200	41,662	$ 82,862
Fund Balances - Beginning			857,527	
Fund Balances - Ending			$ 899,189	

See accompanying notes to basic financial statements.

Proprietary Fund

CHATTOOGA COUNTY, GEORGIA
COMPARATIVE STATEMENTS OF NET POSITION
WATER REVENUE FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021	2020
Assets		
Current Assets		
Cash and Cash Investments	$ 121,772	$ 301,543
Accounts Receivable	215,732	199,387
Inventory	50,513	27,189
Prepaid Expenses	5,000	5,000
Total Current Assets	393,017	533,119
Current Assets - Restricted		
Cash and Cash Investments	25,926	25,900
Total Current Restricted Assets	25,926	25,900
Noncurrent Assets		
Capital Assets		
Construction in Process	85,325	12,600
Land	56,899	56,899
Buildings	145,810	145,810
Infrastructure	21,525,386	21,525,386
Equipment	905,746	905,746
Accumulated Depreciation	(6,871,501)	(6,421,619)
Total Capital Assets, Net of Depreciation	15,847,665	16,224,822
Total Noncurrent Assets	15,847,665	16,224,822
Total Assets	$ 16,266,608	$ 16,783,841
Liabilities		
Current Liabilities		
Accounts Payable	$ 7,482	$ 6,448
Deposits	56,720	68,410
Due to general fund	454,984	454,984
Bonds and Notes Payable	221,376	216,642
Total Current Liabilities	740,562	746,484
Noncurrent Liabilities		
Notes and Bonds Payable	7,501,685	7,723,061
Total Noncurrent Liabilities	7,501,685	7,723,061
Total Liabilities	8,242,247	8,469,545
Net Position		
Net investment in capital assets	8,124,604	8,285,119
Unrestricted	(100,243)	29,177
Total Net Position	$ 8,024,361	$ 8,314,296

CHATTOOGA COUNTY, GEORGIA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION
WATER REVENUE FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021	2020
Operating Revenues		
Charges for Services	$ 1,292,971	$ 1,420,724
Total Operating Revenues	1,292,971	1,420,724
Operating Expenses		
Personal Services	377,823	344,049
Supplies and Materials	558,267	434,818
Contractual Services	28,543	26,212
Depreciation	449,882	458,119
Total Operating Expenses	1,414,515	1,263,198
Income (Loss) from Operations	(121,544)	157,526
Nonoperating Revenues (Expenses)		
Interest Earned	26	26
Interest Expense	(257,849)	(262,402)
Grant and Donation Revenue	18,250	700,925
Total Nonoperating Revenue (Expenses)	(239,573)	438,549
Income (Loss) before other revenues	(361,117)	596,075
Capital Contributions	54,475	77,411
Transfers in	16,707	-
Total Other Revenues	71,182	77,411
Change in Net Position	(289,935)	673,486
Net Position - Beginning of Year	8,314,296	7,640,810
Net Position - End of Year	$ 8,024,361	$ 8,314,296

CHATTOOGA COUNTY, GEORGIA
COMPARATIVE STATEMENTS OF CASH FLOWS
WATER REVENUE FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021	2020
Cash Flows from Operating Activities		
Cash received from customers	$ 1,264,936	$ 1,337,383
Cash payments to supplies for goods and services	(609,100)	(458,603)
Cash payments to employees for services	(377,823)	(344,049)
Net Cash Provided (Used) by Operating Activities	278,013	534,731
Cash Flows from Noncapital Financing Activities		
Loan from (payment to) general fund	16,707	55,636
Cash Flows from Capital and Related Financing Activities		
Acquisition and construction of capital assets	(18,250)	(724,483)
Reduction of Bond Debt Principal - Net	(216,642)	(165,176)
Interest Paid on Bonds and Notes	(257,849)	(262,402)
Grant and Donation Revenue	18,250	700,925
Net Cash Provided (Used) by Capital and Related Financing Activities	(474,491)	(451,136)
Cash Flows from Investing Activities		
Interest or Cash and Cash Investments	26	26
Increase (Decrease) in Cash and Cash Investments	(179,745)	139,257
Cash and Cash Investments - January 1	327,443	188,186
Cash and Cash Investments - December 31	$ 147,698	$ 327,443

Non-cash capital contributions were received from the following:

Capital Project Sales Tax Funds - construction costs	$ 54,475
Total non-cash capital contributions	$ 54,475

CHATTOOGA COUNTY, GEORGIA
COMPARATIVE STATEMENTS OF CASH FLOWS
WATER REVENUE FUND
Year Ended December 31, 2021

(with comparative totals for 2020)

	2021	2020
Reconciliation of Income (Loss) from operations to net cash provided (used) by operating activities		
Income (Loss) from operations	$ (121,544)	$ 157,526
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities		
Depreciation	449,882	458,119
Change in assets and liabilities:		
(Increase) Decrease in Accounts Receivable	(16,345)	(45,601)
Increase (Decrease) in Accounts Payable	1,034	(1,975)
(Increase) Decrease in Prepaid Expense	-	-
(Increase) Decrease in Inventory	(23,324)	4,402
Increase (Decrease) in Deposits	(11,690)	(37,740)
Net Cash Provided (Used) by Operating Activities	$ 278,013	$ 534,731
Reconciliation of Total Cash and Cash Investments		
Current Assets - Cash and Cash Investments	$ 121,772	$ 301,543
Restricted Assets - Cash and Cash Investments	25,926	25,900
Total Cash and Cash Investments	$ 147,698	$ 327,443

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Custodial Funds

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

	Custodial Funds				
	Tax Commissioner	Clerk of Courts	Probate Judge	Magistrate Court	Total
Assets					
Cash	$ 143,693	$ 80,740	$ 5,589	$ 15,134	$ 245,156
Taxes Receivable (Net of Allowance for Uncollectible)	519,599	-	-	-	519,599
Total Assets	$ 663,292	$ 80,740	$ 5,589	$ 15,134	$ 764,755
Liabilities					
Accounts Payable	$ 123,004	$ -	$ -	$ -	$ 123,004
Due to Other Governments	540,288	-	-	-	540,288
Total Liabilities	663,292	-	-	-	663,292
Net Position					
Restricted for Individuals and other government	-	80,740	5,589	15,134	101,463
Total net position	$ -	$ 80,740	$ 5,589	$ 15,134	$ 101,463

CHATTOOGA COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
Year Ended December 31, 2021

	Tax Commissioner	Clerk of Courts	Probate Judge	Magistrate Judge	Total
Additions					
Taxes Collected for other governments	$ 9,297,897	$ -	$ -	$ -	$ 9,297,897
Court fees collected for individuals	-	70,957	107,500	42,877	221,334
Court fees collected for other agencies	-	176,036	34,639	13,304	223,979
Court fees collected for other funds	8,013,481	948,379	90,307	55,716	1,094,402
Total Additions	17,311,378	1,195,372	232,446	111,897	10,837,612
Deductions					
Payments of taxes to other governments	9,297,897	-	-	-	9,297,897
Payments to individuals	-	56,582	107,500	44,113	208,195
Payments of court fees to other agencies	-	179,469	32,555	13,864	225,888
Payments of court fees to other funds	8,013,481	948,378	90,307	55,717	1,094,402
Total Deductions	17,311,378	1,184,429	230,362	113,694	10,826,382
Change in Net Position	-	10,943	2,084	(1,797)	11,230
Net Position - Beginning of Year	-	69,797	3,505	16,931	90,233
Net Position - End of Year	$ -	$ 80,740	$ 5,589	$ 15,134	$ 101,463

Federal and State Compliance

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CHRYSAN THOMAS
Certified Public Accountant
Professional Corporation
Member
American Institute of
Certified Public Accountants
Trion, Georgia

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 Honorable Commissioner
Chattooga County, Georgia

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Chattooga County, Georgia, as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise Chattooga County, Georgia's basic financial statements and have issued our report thereon dated June 28, 2022. Our report includes a reference to other auditors who audited the financial statements of the component unit, Chattooga County Health Department, as described in our report on Chattooga County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matter 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 Chattooga County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Chattooga County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Chattooga 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. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies described as 21-01 and 21-02.

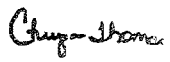
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chattooga County, Georgia's financial statements are free of 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 is required to be reported under *Government Auditing Standards.*

Government Auditing Standards requires the auditor to perform limited procedures on Chattooga County, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Chattooga 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 it.

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.



CHRYSAN THOMAS
Certified Public Accountant

Trion, Georgia
June 28, 2022

Financial Statement Findings

FS21-01 **Criteria:** Custodial funds are used to account for resources held by the County, primarily the elected officials, in a purely custodial capacity, which means that all funds held are owed to other governments, organizations, or individuals. Due to the nature of these funds, it is important that adequate records be maintained to account for receipts, disbursements, and any residual funds that are held to be paid at a later date. Such listings should be reconciled to the respective cash balances maintained.

Condition: The bookkeeping function in the custodial funds is being conducted without the use of general ledgers in the Probate Court, the Magistrate Court, and Clerk of Superior Court. We noted in the Clerk of Superior Court, ACH deposits were not receipted & recorded and went undetected. This resulted in an underpayment to other agencies. In these funds the controls are not in place to monitor that money collected is distributed in the correct amounts.

Cause: This unknown amount is due to the lack of maintenance of proper subsidiary listings and tracking of receipts and disbursements. There were no procedures in place for routine reviews of the reconciling balances on a monthly or annual basis. Therefore, the custodial funds were unaware the bookkeeping was not being properly done on a timely basis and errors were occurring.

Effect: Accounting data could be misstated and amounts not disbursed timely.

Recommendation: We recommend general ledger be used by all custodial funds and procedures be implemented to require reports be prepared and reconciled on a weekly, monthly, and annual basis. Reviews and monitoring of these procedures on a timely basis should also be implemented.

Response: We agree with the finding. We plan for all custodial funds to begin using general ledgers. We are working on reconciling the detail listing to the cash balances and implementing an accounting system that will proper review and monitor our procedures. We will ensure that procedures are clearly conveyed to all employees.

Financial Statement Findings - Continued

FS21-02 **Criteria:** Segregation of employee's duties is a common practice in an effective internal control structure. Policies should be in place requiring the segregation of certain duties. With regard to segregation of duties, critical duties can be categorized in four types of functions: 1) authorization; 2) custody; 3) record keeping; and 4) reconciliation. In a perfect system, no one person should handle more than one type of function.

When duties cannot be separated, compensating controls should be in place. Compensating controls is an internal control that is intended to reduce the risk of an existing or potential control weakness.

Condition: There is lack of appropriate segregation of duties and a lack of appropriate reviews and approvals of transactions in some offices of the County.

Cause: The limited number of employees involved in the various offices and the resulting overlapping of duties causes segregation of duties to be difficult.

Effect: Without the implementation of the above internal control functions there is an increased risk of the misappropriation of funds.

Recommendation: Procedures be implemented which would provide for improved internal controls in the above areas. It is also recommended these procedures be reviewed periodically on a continuous basis.

Response: We agree with the finding. We are implementing procedures to improve our accounting system as well as separating duties of our employees when possible.

CHATTOOGA COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
December 31, 2021

Contracts 2020 - 2025	Original Estimated Cost	Prior Years	Current Year	Total	Current Non-SPLOST Expenditures on SPLOST Projects
Roads and Bridges Projects					
County	$ 4,708,800	$ 1,919,693	$ 1,482,159	$ 3,401,852	$ 583,666
Buildings					
County	1,569,600	76,985	32,560	109,545	-
Water System Improvements					
County	1,569,600	148,802	54,475	203,277	-
Summerville	3,960,000	905,439	804,705	1,710,144	-
Trion	1,512,000	345,713	307,251	652,964	-
Lyerly	540,000	123,619	109,733	233,352	-
Menlo	540,000	120,325	109,733	230,058	-
Total	$ 14,400,000	$ 3,640,576	$ 2,900,616	$ 6,541,192	$ 583,666

Note: Chattooga County, Georgia imposed a special purpose 1% local option sales and use tax with the proceeds limited to funding expenditures for specified water system improvements, building improvements,and roads and bridges projects. This is effective for a six year period from January 1, 2020 through December 31, 2025.

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