COFFEE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021



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ANNUAL FINANCIAL REPORT
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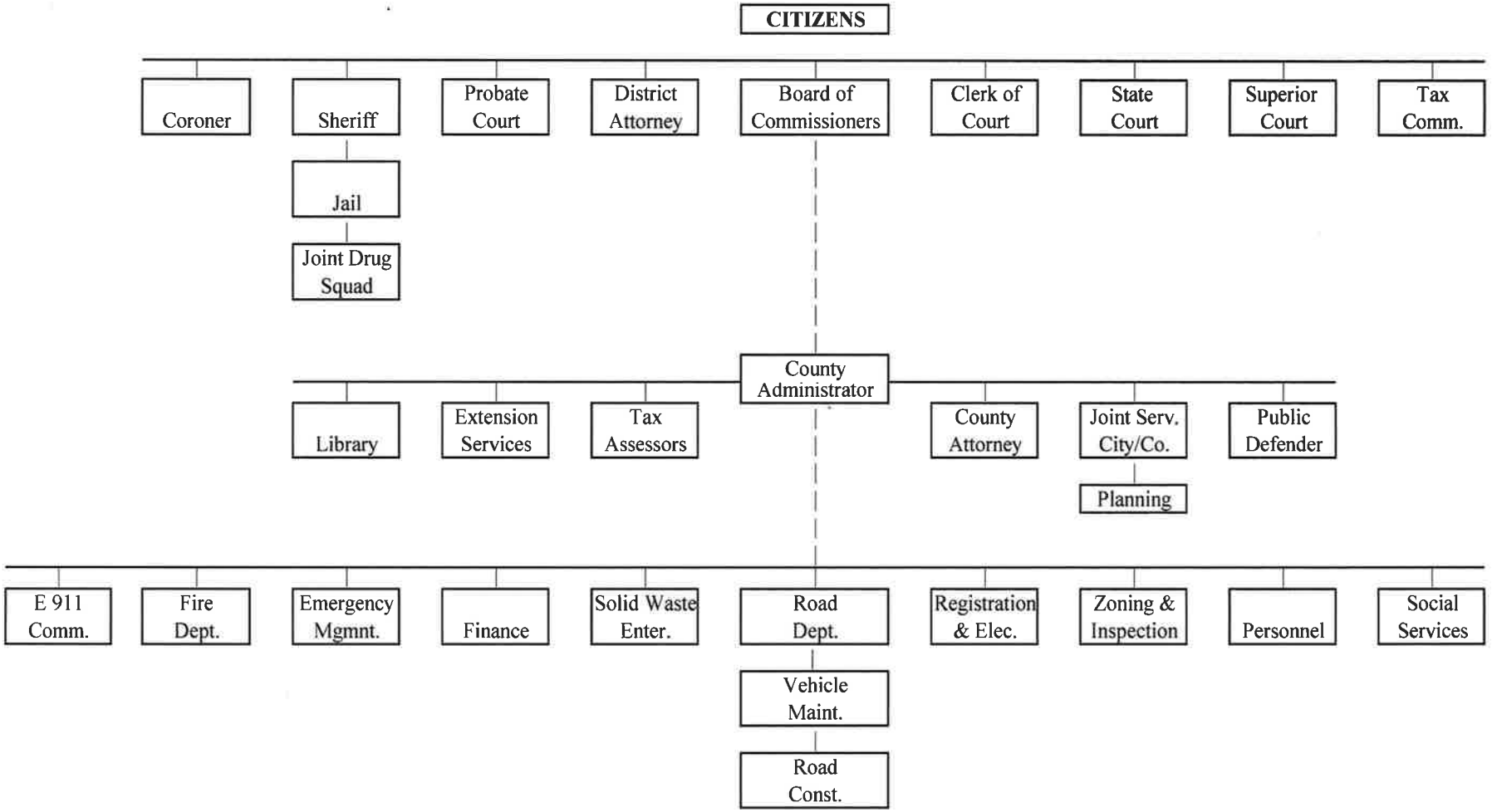
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INTRODUCTORY SECTION

COFFEE COUNTY
ORGANIZATIONAL CHART



COFFEE COUNTY, GEORGIA
PRINCIPAL OFFICIALS
DECEMBER 31, 2021

BOARD OF COMMISSIONERS

DISTRICT ONE ..... OSCAR PAULK

DISTRICT TWO ..... JIMMY KITCHENS

DISTRICT THREE ..... CHAIRMAN, AJ DOVERS

DISTRICT FOUR ..... JOHNNY WAYNE JOWERS

DISTRICT FIVE ..... TED O'STEEN

COUNTY ADMINISTRATOR

WESLEY VICKERS

ELECTED OFFICIALS

CLERK OF COURTS ..... ELISA GILLIS
CORONER ..... BRANDON MUSGROVE
MAGISTRATE COURT JUDGE ..... JULIE PHILLIPS
PROBATE COURT JUDGE ..... BEVERLY JOHNS
SHERIFF ..... DOYLE WOOTEN
SOLICITOR GENERAL ..... KATHERINE PETERS
STATE COURT JUDGE ..... BOB PRESTON
SURVEYOR ..... ADAM EVANS
TAX COMMISSIONER ..... SHANDA HENDERSON

APPOINTED OFFICIALS

FINANCE DIRECTOR ..... WESLEY VICKERS
ATTORNEY ..... TONY ROWELL
CLERK ..... TRACIE VICKERS
ROAD SUPERINTENDENT ..... DON STOKES
FIRE CHIEF ..... STEVE CARVER
E-911 DIRECTOR ..... VERNICA DAVIS CROCKETT
CODE ENFORCEMENT DIRECTOR ..... JASON WHIDDEN
CHIEF TAX ASSESSOR ..... MONTY VICKERS
EMERGENCY MANAGEMENT DIRECTOR ..... STEVE CARVER

FINANCIAL SECTION

HURST & HURST CPAs
Certified Public Accountants • Small Business Advisors

221 SELLERS STREET, DOUGLAS, GEORGIA 31533
PHONE: (912) 384-3322
ROBB.HURST@HURSTANDHURST.COM
WWW.HURSTANDHURST.COM

Independent Auditor's Report

The Honorable Board of Coffee County Commissioners
Coffee County Courthouse
Douglas, Georgia

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Coffee 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 aggregate discretely presented component units, each major fund, and the aggregated remaining fund information of Coffee County, Georgia, as of December 31, 2021, and the respective changes in financial position and cash flows, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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 Coffee 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 opinions.

Management's Responsibility for the Financial Statements

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

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 Coffee County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Coffee 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Coffee 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 budgetary comparison and pension related information on pages 43 through 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing procedures generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with the sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Coffee County, Georgia's basic financial statements. The introductory section, combining nonmajor fund financial statements and individual budget schedules, and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and individual budget schedules and other supplementary information are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information
Management is responsible for the other information included in the annual report. The other information compromises the introductory but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards,* we have also issued a report dated September 1, 2022, on our consideration of Coffee County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control are financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Coffee County, GA's internal control over financial reporting and compliance.

Hurst & Hurst
Hurst and Hurst CPAs, LLC

Douglas, Georgia
September 1, 2022

BASIC FINANCIAL STATEMENTS

COFFEE COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	PRIMARY GOVERNMENT			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Board of Health	Business-Type Hospital Authority
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Current Assets:					
Cash and Cash Equivalents	$ 28,250,596	$ 2,236,574	$ 30,487,170	$ 1,236,424	$ 88,353
Investments	-	-	-	-	1,040,327
Receivables (Net of Allowance)	3,810,861	609,098	4,419,959	-	22,027
Note Receivable, Related Party	-	-	-	-	200,000
Internal Balances	28,037	(28,037)	-	-	-
Due from Other Governments	-	-	-	146,352	-
Prepaid Expenses	185,146	-	185,146	-	-
Net Investment in Direct Financing Lease	-	-	-	-	13
Total Current Assets	32,274,640	2,817,635	35,092,275	1,382,776	1,350,720
Noncurrent Assets					
Note Receivable, Related Party	-	-	-	-	1,233,333
Capital Assets Not Being Depreciated:					
Land	7,130,943	532,831	7,663,774	-	-
Construction in Progress	5,597,538	-	5,597,538	-	-
Capital Assets Net of Acc. Depreciation:					
Buildings and System	31,037,187	37,346	31,074,533	-	-
Machinery and Equipment	3,347,821	-	3,347,821	41,606	-
Infrastructure	49,701,842	-	49,701,842	-	-
Total Noncurrent Assets	96,815,331	570,177	97,385,508	41,606	1,233,333
TOTAL ASSETS	129,089,971	3,387,812	132,477,783	1,424,382	2,584,053
Deferred Outflows of Resources					
Pension Related Deferrals	353,260	13,637	366,897	297,720	-
TOTAL ASSETS AND DEFERRED INFLOWS OF RESOURCES	129,443,231	3,401,449	132,844,680	1,722,102	2,584,053
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Current Liabilities					
Accounts Payable	1,454,074	398,692	1,852,766	-	-
Accrued Expenditures	134,447	-	134,447	-	-
Other Current Payables	159,906	7,646	167,552	-	-
Payable from Restricted Assets:					
Customer Deposits	-	17,523	17,523	-	-
Current Portion of:					
Capital Leases	349,442	-	349,442	-	-
Postclosure Liability	-	102,221	102,221	-	-
Note Payable	-	-	-	-	200,000
Compensated Absenses	90,572	-	90,572	7,839	-
Total Current Liabilities	2,188,441	526,082	2,714,523	7,839	200,000

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

COFFEE COUNTY, GEORGIA
STATEMENT OF NET POSITION, continued
DECEMBER 31, 2021

Noncurrent Liabilities:					
Due in More than One Year (*net of current portion*):					
Capital Lease	190,506	-	190,506	-	-
Note Payable	-	-	-	-	1,233,333
Postclosure Cost	-	1,328,866	1,328,866	-	-
Net Pension Liability	95,227	3,676	98,903	987,101	-
Net OPEB Liability	-	-	-	171,791	-
Compensated Absences	271,716	-	271,716	31,355	-
Total Noncurrent Liabilities	557,449	1,332,542	1,889,991	1,190,247	1,233,333
TOTAL LIABILITIES	2,745,890	1,858,624	4,604,514	1,198,086	1,433,333
Deferred Inflows of Resources					
Unearned Revenues	25,695	171,749	197,444	-	-
Pension Related	2,666,276	102,930	2,769,206	247,545	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	5,437,861	2,133,303	7,571,164	1,445,631	1,433,333
NET POSITION					
Net Investment in Capital Assets	96,275,383	570,177	96,845,560	41,606	-
Restricted For:					
Capital Projects	8,417,265	-	8,417,265	-	-
Public Health	-	-	-	471,461	-
Unrestricted	19,312,722	697,969	20,010,691	(236,596)	1,150,720
TOTAL NET POSITION	124,005,370	1,268,146	125,273,516	276,471	1,150,720
TOTAL LIABILTIES AND NET POSITION	$ 129,443,231	$ 3,401,449	$ 132,844,680	$ 1,722,102	$ 2,584,053

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

COFFEE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2021

		PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION				
					Primary Government			Component Units	
FUNCTIONS/PROGRAMS	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Board of Health	Hospital Authority
Primary Government									
Governmental Activities									
General Government	$ 2,389,540	$ 726,728	$ 10,142	$ 2,732	$ (1,649,938)		$ (1,649,938)		
Judicial	1,915,956	1,238,201	23,738	-	(654,017)		(654,017)		
Public Safety	13,741,105	3,532,646	4,715,322	-	(5,493,137)		(5,493,137)		
Highways and Streets	6,965,056	88,701	-	1,613,664	(5,262,691)		(5,262,691)		
Health and Welfare	289,134	103,072	76,685	-	(109,377)		(109,377)		
Culture and Recreation	1,997,574	-	-	-	(1,997,574)		(1,997,574)		
Community Development	371,398	-	67,699	-	(303,699)		(303,699)		
Intergovernmental	2,571,956	-	-	-	(2,571,956)		(2,571,956)		
Interest on Long-term Debt	21,738	-	-	-	(21,738)		(21,738)		
Total Governmental Activities	30,263,457	5,689,348	4,893,586	1,616,396	(18,064,127)		(18,064,127)		
Business-Type Activities									
Solid Waste Disposal	1,935,220	2,302,395	-	-		367,175	367,175		
Water Utilities	136,789	106,813	-	-		(29,976)	(29,976)		
Total Business-Type Activities	2,072,009	2,409,208	-	-		337,199	337,199		
Total Primary Government	32,335,466	2,409,208	4,893,586	1,616,396	(18,064,127)	337,199	(17,726,928)		
Component Units									
Hospital Authority	-	22,000	-	-					22,000
Board of Health	1,121,521	471,525	834,573	-				184,577	
Total Component Units	1,121,521	493,525	834,573	-				184,577	22,000

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

COFFEE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES (continued)
FOR YEAR ENDED DECEMBER 31, 2021

FUNCTIONS/PROGRAMS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION				
	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Board of Health	Hospital Authority
General Revenues					
General Property Taxes	9,507,421	-	9,507,421	-	-
General Sales & Use Taxes	4,421,569	-	4,421,569	-	-
Selective Sales/Use Taxes	9,134,150	-	9,134,150	-	-
Business Taxes	2,121,489	-	2,121,489	-	-
Penalties and Interest on Delinquent Taxes	203,842	-	203,842	-	-
Interest Earnings	9,339	1,051	10,390	-	120
Gain/(Loss) on Disposition of Capital Assets	-	(721,370)	(721,370)	104,063	-
Other Revenue	309,393	-	309,393	-	-
Total General Revenues	25,707,203	(720,319)	24,986,884	104,063	120
Transfers In/(Out)	-	-	-	-	-
Total General Revenues, Transfers, and Capital Contributions	25,707,203	(720,319)	24,986,884	104,063	120
Change in Net Position	7,643,076	(383,120)	7,259,956	288,640	22,120
Net Position - Beginning	116,362,298	1,651,266	118,013,564	(12,169)	1,128,600
Net Position - Ending	$ 124,005,370	$ 1,268,146	$ 125,273,516	$ 276,471	$ 1,150,720

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

COFFEE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	Major Governmental Funds			Other Governmental Funds	Total Governmental Funds
	General	Special District #1 Fund	SPLOST VI		
ASSETS					
Cash and Cash Equivalents	$ 16,828,466	$ 2,778,495	$ 4,900,296	$ 3,743,339	$ 28,250,596
Receivables (Net of Allowance)	2,770,738	-	833,332	206,791	3,810,861
Due from Other Funds	235,184	-	-	-	235,184
Prepaid Expenditures	185,146	-	-	-	185,146
Total Assets	20,019,534	2,778,495	5,733,628	3,950,130	32,481,787
LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES					
Liabilities:					
Accounts Payable	1,431,195	-	17,980	4,899	1,454,074
Accrued Wages and Withholdings	134,447	-	-	-	134,447
Due to Other Funds	-	124,326	22,414	60,407	207,147
Other Payables	-	-	159,906	-	159,906
Total Liabilities	1,565,642	124,326	200,300	65,306	1,955,574
Deferred Inflow of Resources:	823,825	-	-	25,695	849,520
Fund Balances:					
Nonspendable:					
Not in Spendable Form:					
Inventory & Prepaids	185,146	-	-	-	185,146
Restricted For:					
Capital Projects	-	-	5,533,328	2,883,937	8,417,265
Other Governmental Funds	-	2,654,169	-	975,192	3,629,361
Committed to:					
Assigned to:					
General Fund:	3,076,432	-	-	-	3,076,432
Unassigned:					
General Fund:	14,368,489	-	-	-	14,368,489
Total Fund Balances	17,630,067	2,654,169	5,533,328	3,859,129	29,676,693
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 20,019,534	$ 2,778,495	$ 5,733,628	$ 3,950,130	$ 32,481,787

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

COFFEE COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021

Total fund balances - governmental funds		29,676,693
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (See note III.A)		96,815,331
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		
Unavailable Revenues - Property Taxes		823,825
The net pension liability is not due and payable in the current period and, therefore, it and the related deferred outflows of resources and deferred inflows of resources are not reported in the funds. (See note IV.D.1)		
Net Pension Liability	(95,227)	
Deferred Outflows of Resources:		
Changes in Assumptions	323,385	
Difference between expected and actual earnings	-	
Difference between expected and actual experience	29,875	
Deferred Inflows of Resources:		
Difference between expected and actual earnings	(2,666,276)	
		(2,408,243)
Long-term liabilities, (such as notes payable, capital leases, and compensated absenses), are not due and payable in the current period and, therefore, are not reported in the funds.		
Capital Lease Payable	(539,948)	
Compensated Absenses	(362,288)	
		(902,236)
Net Position of Governmental Activities		124,005,370

COFFEE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Major Governmental Funds			Other Governmental Funds	Total Governmental Funds
	General	Special District Fund #1	SPLOST VI		
Revenues:					
Taxes	$ 14,737,223	$ 2,010,947	$ 7,347,893	$ 1,518,029	$ 25,614,092
Licenses and Permits	33,678	103,072	-	-	136,750
Intergovernmental	4,611,112	-	1,613,664	282,474	6,507,250
Charges for Services	3,053,557	-	-	827,821	3,881,378
Fines and Fees	744,090	-	-	190,921	935,011
Investment Earnings	6,655	1,077	2,732	1,607	12,071
Other	179,501	-	-	577,384	756,885
Total Revenues	23,365,816	2,115,096	8,964,289	3,398,236	37,843,437
Expenditures:					
Current:					
General Government	2,201,908	-	-	-	2,201,908
Judicial	2,037,265	-	-	18,934	2,056,199
Public Safety	9,904,704	1,111,403	-	1,676,738	12,692,845
Highways & Streets	3,111,035	-	-	462,797	3,573,832
Health and Welfare	253,008	-	-	-	253,008
Culture and Recreation	68,600	402,000	-	-	470,600
Community Development	157,020	158,299	-	24,520	339,839
Intergovernmental	-	-	2,571,956	-	2,571,956
Capital Outlay	-	-	6,243,243	62,080	6,305,323
Debt Service:					
Principal	103,072	-	190,124	-	293,196
Interest	1,763	-	19,975	-	21,738
Total Expenditures	17,838,375	1,671,702	9,025,298	2,245,069	30,780,444
Excess (Deficit) of Revenues Over(Under) Expenditures	5,527,441	443,394	(61,009)	1,153,167	7,062,993
OTHER FINANCING SOURCES (USES):					
Transfers In	121,000	-	-	320,100	441,100
Transfers Out	(320,100)	-	-	(121,000)	(441,100)
Capital Lease Proceeds	-	-	-	-	-
Sale of Capital assets	883,389	-	-	-	883,389
Total Other Financing Sources (Uses)	684,289	-	-	199,100	883,389
Net Change In Fund Balances	6,211,730	443,394	(61,009)	1,352,267	7,946,382
Fund Balances - Beginning of Year	11,418,337	2,210,775	5,594,337	2,506,862	21,730,311
FUND BALANCES - END OF YEAR	$ 17,630,067	$ 2,654,169	$ 5,533,328	$ 3,859,129	$ 29,676,693

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

COFFEE COUNTY, GEORGIA
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

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

Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds*		$ 7,946,382
Capital Outlays are reported as expenditures in the governmental funds. However, the Statement of Activities allocates the cost of capital outlay over their estimated useful lives as depreciation expense. The following are the result of these differences:		
Expenditures for capital assets	3,984,548	
Gain/(Loss) on asset dispositions	(573,996)	
Less current year depreciation	(4,769,241)	
		(1,358,689)
Some revenues reported in the *Statement of Activities* do not provide current financial resources and, therefore, are not reported as revenues in governmental funds.		
Unavailable revenue - Property Taxes		(246,299)
Changes in the net pension liability and related deferred inflows and outflows of resources do not require the use of current financial resources and, therefore, were not reported as expenditures in the governmental funds		1,042,195
The issuance of long-term debt (e.g., bonds, leases, notes) provided current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Capital lease proceeds	-	
Principle retirement	293,196	
		293,196
Some expenses reported in the *Statement of Activities* do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absenses		(33,711)
Change in net position of governmental activities reported in the *Statement of Activities.*		$ 7,643,076

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

COFFEE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Business-Type Activities - Enterprise Funds		
	Solid Waste	Water Utilities	Totals Current Year
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current Assets:			
Cash	$ 1,648,697	$ 587,877	$ 2,236,574
Accounts Receivable (Net)	603,255	5,843	609,098
Due From Other Funds	-	804	804
Total Current Assets	2,251,952	594,524	2,846,476
Noncurrent Assets:			
Capital Assets Not Being Depreciated:			
Land and Improvements	525,320	7,511	532,831
Capital Assets, Net of Accumulated Depreciation:			
Buildings and Systems	-	37,346	37,346
Machinery and Equipment	-	-	-
Total Noncurrent Assets	525,320	44,857	570,177
TOTAL ASSETS	2,777,272	639,381	3,416,653
Deferred Outflows of Resources	13,637	-	13,637
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Current Liabilities:			
Accounts Payable	398,692	-	398,692
Due to Other Funds	25,023	3,818	28,841
Other Payables	7,646	-	7,646
Payable from Restricted Assets: Customer Deposits	-	17,523	17,523
Postclosure Liabilities-Current	102,221	-	102,221
Notes Payable-Current	-	-	-
Total Current Liabilities	533,582	21,341	554,923
Noncurrent Liabilities:			
Postclosure Liabilities	1,328,866	-	1,328,866
Net Pension Liability	3,676	-	3,676
Notes Payable	-	-	-
Total Noncurrent Liabilities	1,332,542	-	1,332,542
TOTAL LIABILITIES	1,866,124	21,341	1,887,465
Deferred Inflows of Resources	274,679	-	274,679
NET POSITION			
Net Investment in Capital Assets	525,320	44,857	570,177
Restricted for Debt Service	-	-	-
Unrestricted	124,786	573,183	697,969
TOTAL NET POSITION	$ 650,106	$ 618,040	$ 1,268,146

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

COFFEE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-Type Activities-Enterprise Funds		
	Solid Waste Disposal	Water Utilities	Totals Current Year
OPERATING REVENUES			
Charges for Sales and Services			
Disposal Fees	$ 2,302,395	$ 106,813	$ 2,409,208
Water Sales	-	-	-
Other Revenue	-	-	-
Total Operating Revenues	2,302,395	106,813	2,409,208
OPERATING EXPENSES			
Cost of Sales and Services	1,616,767	-	1,616,767
Administration	318,453	46,687	365,140
Depreciation	-	65,630	65,630
Total Operating Expenses	1,935,220	112,317	2,047,537
Operating Income (Loss)	367,175	(5,504)	361,671
NONOPERATING REVENUES (EXPENSES)			
Investment Earnings	838	213	1,051
Interest Expense	-	(24,472)	(24,472)
Total Nonoperating Revenues (Expenses)	838	(24,259)	(23,421)
Income (Loss) before Contribution and transfers	368,013	(29,763)	338,250
Gain/(Loss) on Disposal	-	(721,370)	(721,370)
Change of Net Position	368,013	(751,133)	(383,120)
Total Net Position - Beginning of Year	282,093	1,369,173	1,651,266
Total Net Position - End of Year	$ 650,106	$ 618,040	$ 1,268,146

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

COFFEE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-Type Activities-Enterprise Funds		
	Solid Waste	Water Utilities	Totals Current Year
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers, Including Net Cash Deposit Activity	$ 2,338,653	$ 100,510	$ 2,439,163
Cash Paid to Employees	(219,015)	-	(219,015)
Cash Paid to Suppliers	(1,460,833)	(124,289)	(1,585,122)
Net Cash Provided (Used) by Operating Activities	658,805	(23,779)	635,026
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Disposition Proceeds	-	2,500,000	2,500,000
Net Cash Provided (Used) by Noncapital Financing Activities	-	2,500,000	2,500,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Debt Service - Principle	-	(2,011,298)	(2,011,298)
Debt Service - Interest	-	(27,071)	(27,071)
Acquisition and Construction of Capital Assets	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(2,038,369)	(2,038,369)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Income	838	213	1,051
Net Cash Provided (Used) by Investing Activities	838	213	1,051
Net Increase (Decrease) in Cash and Cash Equivalents	659,643	438,065	1,097,708
Cash and Cash Equivalents - Beginning of Year	989,053	149,812	1,138,865
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 1,648,697	$ 587,877	$ 2,236,574

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

COFFEE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-Type Activities-Enterprise Funds		
	Solid Waste	Water Utilities	Totals Current Year
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ 367,175	$ (5,504)	$ 361,671
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation Expense	-	65,630	65,630
(Increase) Decrease in Accounts Receivable	97,533	17,228	114,761
Increase (Decrease) in Allowances for Uncollectible Accounts	(61,275)	-	(61,275)
(Increase) Decrease in Due from Other Funds	-	15,968	15,968
(Increase) Decrease in Deferred Outflows	18,107	-	18,107
Increase (Decrease) in Accounts Payable	263,273	-	263,273
Increase (Decrease) in Other Payables	-	-	-
Increase (Decrease) in Due to Other Funds	(20,002)	(93,582)	(113,584)
Increase (Decrease) in Customer Deposits Payable	-	(23,519)	(23,519)
Increase (Decrease) in Net Pension Liability	(56,565)	-	(56,565)
Increase (Decrease) in Closure and Postclosure Costs	16,970	-	16,970
Increase (Decrease) in Deferred Inflows	33,589	-	33,589
Net Cash Provided (Used) by Operating Activities	$ 658,805	$ (23,779)	$ 635,026

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

COFFEE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021

	Custodial Funds
Assets	
Cash and cash equivalents	$ 3,593,360
Total assets	3,593,360
Liabilities	
Taxes due Other Entities	2,317,747
Fines and Fees due Other Entities	1,275,613
Total liabilities	3,593,360
Net Position	$ -

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

COFFEE COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021

	Custodial Funds
Additions	
Tax Collections	$ 44,576,189
Fines and Fees Collections	6,254,744
Total additions	50,830,933
Deductions	
Taxes Remitted/Payable to Others	44,576,189
Fines and Fees Remitted/Payable to Others	6,254,744
Total deductions	50,830,933
Changes in Net Position	-
Net Position, Beginning of Year - As Restated	-
Net Position, End of Year	$ -

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Coffee County, Georgia operates under a five member Commission form of government. Commissioners serve staggered terms of four years. The Board elects its own chairman. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for descriptions) to emphasize that it is legally separate from the government.

Discretely Presented Component Units.

Coffee County Board of Health

The Coffee County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board's board. The Board is presented as a governmental fund type. The financial data of the Board reflects their most recent audited financial statements. The fiscal year end of the Board is June 30.

Complete financial statements for the Board may be obtained at the entity's administrative offices:

Coffee County Board of Health
Coffee County Health Department
1111 W. Baker Highway
Douglas, Georgia 31533

Coffee County Hospital Authority

The Coffee County Hospital Authority (Authority) provides Coffee Regional Medical Center, Inc. (CRMC) leasing for all assets, liabilities, and management for the healthcare of Coffee County residents. The County Commissioners appoint a voting majority to the Authority's Board. The Authority places a potential financial burden on the County via an intergovernmental agreement whereby, should the Authority and CRMC become unable to pay the debt service of the 2016 Series Bonds, the County agrees to levy a tax, up to the seven mill limitation prescribed by law, on all property in the County subject to such tax in order to make the payments. The Authority is presented as a business-type fund. The fiscal year end of the Authority is December 31.

Complete financial statements for the Authority may be obtained at the entity's administrative offices:

Coffee County Hospital Authority
Coffee Regional Medical Center
1101 Ocilla Road
Douglas, Georgia 31533

B. Government-Wide and Fund Financial Statements

The County has implemented the new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. The Statement establishes accounting and financial reporting standards for general purpose external financial reporting by local governments and establishes specific standards for the basic financial statements, management's discussion and analysis, and certain required supplementary information.

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific junction or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other

items not properly included among program revenues are reported instead as *general revenues*.

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

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

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

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

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

The government reports the following **major governmental funds**:

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

The *SPLOST VI Fund* accounts for the capital projects financed from the special purpose local option sales tax, which was approved by voters for a six year period effective April, 2018 through March 2024.

The *Special District #1 Fund* accounts for activities related to the County's unincorporated areas. Revenues include insurance premium taxes, licenses and permits, and expenditures are for the Fire Department and others in unincorporated areas.

The government reports the following **major proprietary funds**:

The *Water* U*tility Fund* accounts for the activities of the Coffee County water system

The S*olid Waste Disposal Fund* accounts for the activities of the county's inert waste landfill and curbside garbage pick-up for county residents in unincorporated areas.

Additionally, the government reports the following fund types:

Fiduciary Funds. These funds account for taxes, fees, fines and bonds collected on behalf of other governments, agencies, officials, and individuals.

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

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not

meeting this definition are reported as nonoperating revenues and expenses.

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

D. Assets, Liabilities, and Equity

1. *Deposits and Investments*

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in obligations of the State of Georgia, the U.S. Government and corporations of the U.S. Government, obligations insured or guaranteed by the U.S. Government, and the local government investment pool.
Investments for the government, as well as for its component units, are reported at fair value.

2. *Receivables and Payables*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding material balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible.

Property taxes were levied on September 1, 2021, were payable December 1, 2021, and attached as an enforceable lien on property as of January 1, 2021.

3. *Inventories and Prepaid Items*

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in all funds. The cost of prepaid items at year end, if any, are not considered material to the financial statements.

4. *Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. All general infrastructure assets acquired or constructed after December 31, 2002 have been reported in government-wide financial statements. In implementation of GASB Statement 34 infrastructure assets, the county has elected to limit its transition capitalization to road projects that resulted in acquisition, construction, or significant reconstruction or improvements of county roads since December 31, 1979. The county has made use of current replacement cost adjusted for price level changes back to an assets acquisition year.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25-50
Water and Sewer Systems	15-50
Improvements	10-20
Machinery and Equipment	5-10
Infrastructure	5-50

5. *Compensated Absences*

Vacation and sick pay are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured. The compensated absence liability is normally liquidated by the fund from which the employee is paid. The general fund has typically been used in prior years to liquidate compensated absences.

Effective January 1, 2017, County employees with 20 years of service receive one hundred percent of their accumulated sick leave upon retirement, not to exceed 480 hours for regular employees, or 720 hours for full-time fire department employees. This obligation amounted to $110,351 for the County at December 31, 2021.

Effective January 1, 2017, County employees can also accumulate annual vacation leave of up to 240 hours which is payable on termination of employment. This obligation amounted to $251,937 at December 31, 2021.

6. *Long-term Obligations*

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of Net Position.

7. *Fund Equity*

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

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

- Nonspendable – Fund balances are report as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e. items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal actions of the County Commission through the adoption of a resolution. The County Commission may also modify or rescind the commitment.
- Assigned – Fund balances are reported as assigned when amounts are constrained by the County's intent to the used for specific purposes but are neither restricted nor committed. Through resolution, the County Commission has authorized the County's finance director to assign fund balances.
- Unassigned – Fund balances are reported as unassigned as the residual amounts when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

Flow assumptions – When both restricted and unrestricted amounts of fund balances are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts when they are needed. for unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net position represents the difference between assets and liabilities. Net position invested 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 improvement of those assets. Net position is reported as restricted as described in the fund balance section above. All other Net Position are reported as unrestricted.

The County applies restricted resources first when an expense has been incurred for purposes for which both restricted and unrestricted net position is available.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

All agencies of the government submit requests for appropriations to the County administrator and/or finance director so that a budget may be prepared. The County administrator and/or finance director prepares and submits a proposed budget to the Board of County Commissioners for review. The commission holds public hearings and a final budget must be prepared and adopted no later than December 31.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County commission. The legal level of budgetary control is the department level. The County considers only those excesses greater than 5% above appropriations to be in violation of budgetary policy. Supplemental budgetary appropriations in funds were not considered material.

B. Excess of Expenditures over Appropriations

The following General Fund departments incurred actual expenditures in excess of budgeted amounts for the year ended December 31, 2021:

Department:	Appropriations	Expenditures	Excess
Elections	$ 170,500	$ 206,206	$ (35,706)
County Attorney	$ 95,000	$ 123,523	$ (28,523)
Juvenile Court	$ 52,300	$ 61,888	$ (9,588)

The following special revenue governmental funds incurred actual expenditures in excess of budgeted amounts per County policy for the year ended December 31, 2021:

Fund	Appropriations	Expenditures	Excess
Sheriff's PAL Fund	$ 15,000	$ 24,520	$ (9,520)
Sheriff's Commissary Fund	$ 300,500	$ 564,951	$ (264,451)
County Jail Fund	$ -	$ 112	$ (112)
County Drug Abuse Treatment and Education Fund	$ 36,000	$ 45,016	$ (9,016)

These over expenditures were funded by available fund balances.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The County's deposits and investments include cash on deposit with financial institutions, cash equivalents, including money market accounts, cash invested in the State of Georgia's local government investments pool, Georgia Fund One and investments authorized by State Statutes and County ordinances. Cash investments are carried at book value (cost) which approximates fair market value.

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

- Obligations of State of Georgia or any other states;
- Obligations issued by the United States;
- Obligations fully insured or guaranteed by the United States government or Government Agency;
- Obligations of any Georgia Local Government Investment Pool;
- Repurchase agreements; and
- Obligations of other political subdivisions of the State of Georgia.

Interest Rate Risk. The County does not have a formal investment policy for interest rate risk.

Credit Risk. The County does not have a formal investment policy for credit risk. Georgia Fund 1 is a Standard and Poor's AAAf rated investment pool which is managed by the OST to maintain principle stability. The pool is not registered with the SEC as an investment company and the State does not consider Georgia Fund 1 to be a 2a7-like pool. Georgia Fund 1 follows applicable investing criteria and investment risk management policies as described by the State of Georgia. In addition, OST restricts investments of the pool in order to maintain the Standard and Poor's AAAf rating and to provide liquidity to participants.

Concentration of Credit Risk. The County does not have a formal investment policy for credit risk.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk.

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a formal deposit policy for custodial credit risk. As of December 31, 2021, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

The carrying amount of deposits for the Coffee County Board of Health, a discretely presented component unit, of $1,236,424 was fully covered by FDIC insurance and pledged securities.

B. Receivables

Receivables as of year-end for the government's individual major funds and nonmajor, and fiduciary funds in the aggregate, net of allowances for uncollectible accounts, are as follows:

	General	SPLOST VI	Solid Waste	Water Utilities	Nonmajor and Other Funds	Total
Receivables:						
Taxes	$ 2,088,756	$ 833,332	$ -	$ -	$ 148,870	$ 3,070,958
Allowance	(28,901)	-	-	-	-	(28,901)
Intergovernmental	617,097	-	-	-	-	617,097
Accounts	-	-	645,214	8,307	57,921	711,442
Allowance	-	-	(41,958)	(2,464)	-	(44,422)
Other	93,786	-	-	-	-	93,786
Net Receivables	$ 2,770,738	$ 833,332	$ 603,255	$ 5,843	$ 206,791	$ 4,419,960

C. Deferred Outflows/Inflows of Resources

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred inflows of resources* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned
Delinquent property taxes receivable (general fund)	$ 823,825	$ -
Monies received not earned:		
Non-major governmental	-	25,695
Total deferred inflows of resources for governmental funds	$ 823,825	$ 25,695

-The remainder of this page is left intentionally bank-

D. Capital Assets

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

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	$ 7,130,943	$ -	$ -	$ 7,130,943
Construction in progress	2,912,029	5,597,538	2,912,029	5,597,538
Total capital assets, not being depreciated	10,042,972	5,597,538	2,912,029	12,728,481
Capital assets, being depreciated:				
Buildings	45,313,711	-	226,448	45,087,263
Machinery and equipment	12,067,805	1,182,991	969,146	12,281,650
Infrastructure	124,175,719	116,047	-	124,291,766
Total capital assets, being depreciated	181,557,234	1,299,038	1,195,594	181,660,679
Less accumulated depreciation for:				
Buildings	13,331,869	930,030	211,823	14,050,076
Machinery and equipment	8,637,958	705,646	409,775	8,933,829
Infrastructure	71,456,358	3,133,566	-	74,589,924
Total accumulated depreciation	93,426,185	4,769,242	621,598	97,573,829
Total capital assets being depreciated, net	88,131,049	(3,470,204)	573,996	84,086,850
Governmental activities capital assets, net	$ 98,174,021	$ 2,127,335	$ 3,486,025	$ 96,815,331
Business-type activities:				
Capital assets, not being depreciated				
Land	$ 532,831	$ -	$ -	$ 532,831
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	532,831	-	-	532,831
Capital assets, being depreciated:				
Buildings and system	5,159,252	-	5,073,931	85,321
Machinery and equipment	127,834	-	22,732	105,102
Total capital assets, being depreciated	5,287,086	-	5,096,663	190,423
Less accumulated depreciation for:				
Buildings and system	1,834,905	65,630	1,852,560	47,975
Machinery and equipment	127,834	-	22,732	105,102
Total accumulated depreciation	1,962,739	65,630	1,875,292	153,077
Total capital assets being depreciated, net	3,324,347	(65,630)	3,221,371	37,346
Business-type activities capital assets, net	$ 3,857,177	$ (65,630)	$ 3,221,371	$ 570,176

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

Governmental Activities:	
General Government	$ 110,517
Public Safety	1,059,632
Highways and Streets, including depreciation of general infrastructure assets	3,510,058
Judicial	-
Culture and Recreation	26,974
Health and Welfare	45,808
Community Development	16,252
Total depreciation expense - governmental activities	$ 4,769,242
Business-Type Activities:	
Solid Waste	$ -
Water Utilities	65,630
Total depreciation expense - Business-Type Activities	$ 65,630

E. Interfund Balances

The composition of interfund balances as of December 31, 2021, is as follows:

Fund	Receivable	Payable
General Fund	$ 235,184	$ -
SPLOST VI	-	22,414
Special District Fund #1	-	124,326
Other Nonmajor Governmental	-	60,407
Total Governmental Funds	235,184	207,147
Solid Waste Disposal Fund	-	25,023
Water Utilities Fund	804	3,818
Total Proprietary Funds	804	28,841
Total All Funds	$ 235,988	$ 235,988

General Fund:	
Due from SPLOST VI (to set up capital expenditures advanced by General Fund)	$ 22,414
Due from Special District #1 (to set up monthly expenditures advanced by General Fund)	124,326
Due from E-911 (to set up monthly expenditures advanced by General Fund)	60,407
Due from Water Utility Fund (to set up monthly expenditures advanced by General Fund)	3,818
Proprietary Funds:	
Solid Waste Fund:	
Due from General Fund (excess transfer due back)	24,219
Water Utilities Fund:	
Due from Solid Waste Enterprise Fund (monthly collections)	804
Total	$ 235,988

F. Leases

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2021, are as follows:

Year Ending December 31,	Governmental Activities	Total
2022	364,084	364,084
2023	144,084	144,084
2024	53,619	53,619
Total Minimum Lease Payments	$ 561,787	$ 561,787
Less: Amounts Representing Interest	21,839	21,839
Present Value of Minimum Lease Payments	$ 539,948	$ 539,948

The County has entered into lease agreements for financing various equipment and vehicles. These lease agreements qualify as capital leases for accounting purposes (titles transfer at the end of the lease terms) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The amortization expense related to these transactions has been appropriately recorded in depreciation expense. The following is an analysis of building, equipment, and vehicles leased under capital leases as of December 31, 2021.

	Carrying Value
Equipment and Vehicles	$ 680,330
Net Carrying Value	$ 680,330

G. Long-Term Debt

Notes Payable. On February 1, 2004, the County entered into a loan agreement with the Georgia Environmental Facilities Authority in the amount of $479,852 to finance various water system improvements. Quarterly payments of $6,201, including principle and interest at .33% per annum, are due through February 2024. During the year ended December 31, 2021, the County entered into a sale agreement with the City of Douglas for the entire water system. Immediately subsequent to this transaction, the County paid in full all applicable water fund liabilities.

Bonds Payable. Water Revenue Bonds were issued in 2006. The original amount of the 2006 Series Bonds was $2,648,300. Bonds were issued to construct and equip a water system. On February 17, 2016, these bonds were sold, delivered and registered to Douglas National Bank in full outstanding principle on that date of $2,390,097. This assignment was initiated by the County in an effort to reduce future debt obligations via certain modifications listed below under "Modified Terms". They are due serially through March 12, 2036.

The county has adopted resolutions for its water revenue bonds that provide for various covenants as required by the 2006 bond Ordinances. These covenants are listed below and related asset accounts are presented in the financial statements as restricted assets of the enterprise fund.

Pledge of Revenues-

The Revenue bonds are secured by a pledge of all gross revenues of the system.

Establishment of Various Accounts –

(1) Revenue Fund Account – to pay all operating and maintenance costs of the system

(2) Sinking Fund – Debt Service Account – monies in the debt service account will be used to pay principal of and interest on the Bonds coming due

(3) Sinking Fund - Reserve Account – maintained for the purpose of paying, and shall be used at any time to pay, the principal of and interest on the Bonds coming due in any year as to which there otherwise would be a default. Monthly payments of 10% of principal and interest until the next year's installments are accumulated.

(4) Renewal and Extension Fund – Monies in the renewal and extension fund shall be used to pay the cost of making necessary renewals, replacements, improvements, additions, and extensions of capital assets required for the proper maintenance and efficient operation of the system.

Investment Restrictions –

The resolution provides that all monies in the above funds and accounts may only be invested in the following:

(1) Obligations of the United States and of its agencies and instrumentalities, or obligations fully insured or guaranteed by the United Sates government or by one of its agencies

(2) Bonds or certificates of indebtedness of the State of Georgia and of its agencies and instrumentalities

(3) Certificates of deposit of banks which have deposits insured by the Federal Deposit Insurance Corporation; provided, however, that the portion of such certificates of deposit in excess of the amount insured by the Federal Deposit Insurance Corporation must be secured by direct obligations of the State or United States which are of a par value equal to that portion of such certificates of deposit which would be uninsured

(4) The local government investment pool established by O.C.G.A

(5) Such other investments as shall be authorized by law at the time such investments are made

Modified Terms:

	Modified	Original
Final Maturity Date	March 12, 2036	January 12, 2046
Interest Rate per Annum :		
Full term	N/A	4.50%
Year 1 through 15	2.64%	N/A
Year 16 through 20	Variable*	N/A

*Interest rate for years 16 through 20 will be calculated at a fixed rate equal to the lesser of 4.4%, or the Wall Street Journal Prime Rate minus .61%

The modification of terms under the new agreement reduced the cumulative principle and interest debt service cash flows of the County by $1,254,020, assuming the current rate throughout the full 20 year term, and $1,219,818 at the maximum variable rate for the variable rate term.

During the year ended December 31, 2021, the County entered into a sale agreement with the City of Douglas for the entire water system. Immediately subsequent to this transaction, the County paid in full all applicable water fund liabilities.

Changes in General Long-Term Liabilities.

Long-term liability activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Capital Leases	$ 833,144	$ -	$ 293,196	$ 539,948	$ 349,442
Compensated Absences	328,577	33,711	-	362,288	90,572
Total Governmental Activities	$ 1,161,721	$ 33,711	$ 293,196	$ 902,236	$ 440,014
Business-Type Activities:					
Loans Payable	$ 80,142	$ -	$ 80,142	$ -	$ -
Bonds Payable	1,931,144	-	1,931,144	-	-
Post-Closure Cost	1,414,117	16,970	-	1,431,087	102,221
Total Business-Type Activities	$ 3,425,403	$ 16,970	$ 2,011,286	$ 1,431,087	$ 102,221

H. Landfill Postclosure Care Costs

State and federal laws and regulations require that the County place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill's operation closed on June 30, 1998. The closure certificate was effective February 29, 2000.

Post-closure costs have been accrued in accordance with GEPD projections as of December 31, 2021 as $1,431,087, although actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County has met financial assurance requirements by meeting the financial ratio test.

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I. Fund Equity

Restricted Fund Balances	
Splost VI Fund	
Restricted for sales tax capital projects	$ 5,533,328
Special District #1 Fund	
Restricted for unincorporated areas public safety expenses	$ 2,654,169
Nonmajor Governmental Funds:	
Special Revenue Funds	
Restricted for road maintenance and construction	2,883,937
Restricted for jail construction, improvements, and staffing	111
Restricted for drug abuse treatment and education programs	5,238
Restricted for law enforcment purposes	462,247
Restricted for law library	63,845
Restricted for police athletic league	30,213
Restricted for juvenile service	46,315
Restricted for E-911 operations	367,223
Total Governmental Activities	$ 12,046,626
Component Unit	
Board of Health	
Restricted for special use - program income	$ 471,461
Total Component Unit	$ 471,461
Assigned Fund Balance	
General Fund	
used to cover sales tax rollback	$ 3,076,432

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance purchased either directly or indirectly from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. The County's deductibles for commercial insurance coverage range from $2,500 to $250,000 with various limits of liability ranging from $10,000 to $5,000,000. For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF), a public entity risk pool currently operating as a common risk management and insurance program for member local governments. The ACCG administers the risk poll. The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 *et Seq*. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other cost incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set for in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A. Coffee County, Georgia participates in ACCG's Interlocal Risk Management Agency.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The county is also to allow the pool's agents and attorneys to represent the county in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member governments' contracts

and in accordance with the workers' 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.

B. Commitments, Contingencies, and Litigation

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

The County has begun various construction projects as a part of the Special 1% Local Option Sales Tax passed in 2018. These projects involve approximately $34,000,000 of sales tax funds supplemented by various state contracts for road construction. These projects are ongoing and approximately 73.8% respectively was expended as of December 31, 2021.

The County has exposure to potential debt commitments via intergovernmental agreements with the Coffee County Hospital Authority (a component unit of the County) and Coffee Regional Medical Center, Inc. This agreement states that should Coffee Regional Medical Center, Inc. become unable to pay the debt service of the 2016 and 2018 Series Revenue Bonds, the County agrees to levy a tax, up to the seven mill limitation prescribed by law, on all property in the County subject to such tax in order to make the payments. As of December 31, 2021, the outstanding principle on the 2016 and 2018 Series Bonds was $12,790,000 and $9,973,324 respectively, with payments due annually through December 1, 2026. The intergovernmental agreements require the establishment and funding of a debt service fund, as well as maintenance of certain financial ratios and other covenants. As of December 31, 2021, management of Coffee Regional Medical Center believes all agreed upon compliance and financial covenants of the agreement have been met.

C. Joint Venture

Under Georgia law, the County, in conjunction with other cities and counties in the fourteen county Southeast Georgia area, is a member of the Southern Georgia Regional Commission (SGRC) and is required to pay annual dues thereto. During its year ended December 31, 2021, the county paid $39,473 in such dues. Membership in a SGRC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the SGRC in Georgia. The SGRC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a SGRC. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
3395 Harris Road
Waycross, GA 31503

D. Pensions

1. Defined Benefit Plan

Plan Description
The County contributes to the Association of County Commissioners of Georgia ("ACCG") Defined Benefit Plan, an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Plan provides for benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met. An outline of plan provisions was attached at the end of this year's valuation report.

The annual County contribution to the Plan is determined using the actuarial basis described in the annual valuation report. Employee contributions are not permitted. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. The County contributions for the calendar year ending December 31, 2021 were $568,423.

Plan Disclosures
Effective January 1, 2014, the Plan implemented the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25,* which significantly changed the disclosures required related to the plan. The information presented below is presented in accordance with this new standard.

Statement of Fiduciary Net Position for the Measurement Period Ended December 31, 2021

Statement of Fiduciary Net Position

Market Value of Assets	
Cash and Cash Equivalents	$ 659,161
Fixed Interest Insurance Account	84,070
Marketable Securities	18,656,074
Total	19,399,305
Receivables	
Employer Contributions	568,423
Accrued Interest Income	15,315
Total	583,738
Liabilities	
Administrative Expenses	20,887
Accrued Investment Fee	17,623
Accrued Auditing Fees	-
Total	38,510
Fiduciary Net Position	$ 19,944,533

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Statement of Changes in Fiduciary Net Position

Additions	
Employer Contributions	$ 568,423
Net Investment Income	2,681,056
Total	3,249,479
Deductions	
Investment Expense	79,686
Administrative Expenses	35,750
Benefit Payments	725,448
Post-Retirement Death Benefit Expense	131,809
Pre-Retirement Death Benefit Expense	-
Total	972,693
Net Increase (Decrease) in Fiduciary Net Position	$ 2,276,786
Net Position Held in Trust for Pension Benefits	
Beginning of Year	$ 17,667,747
End of Year	$ 19,944,533
Money Weighted Rates of Return	15.06%

Net Position Restricted for Pensions

Fiduciary Net Position	$ 19,944,533
Deferred Outflows of Resources	366,897
Deferred Inflows of Resources	(2,769,206)
Net Position Restricted for Pensions	$ 22,346,842

Notes to the Statement of Fiduciary Net Position

Summary of Significant Accounting Policies
The plans financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by this plan.

Plan member contributions are recognized in the period in which the contributions are due. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market prices. The trust fund is invested, approximately, in 70% equities and 30% fixed income securities on a cost basis.

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

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

Board of Trustees
The Trustees for the Association of County Commissioners of Georgia (ACCG) Pension Plan and Trust oversees the administration, investment and funding of the Association of County Commissioners of Georgia Retirement Program for member employers.

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

Retirees, Beneficiaries and Disables receiving benefits	81
Terminated plan participants entitled to but not yet receiving benefits	136
Active employees participating in the Plan	94
Total number of Plan Participants	311
Covered Compensation for active participants	$ 3,752,650

Actuarial Assumptions
The actuarial assumptions used for the January 1, 2021 valuation as applied to all periods included in the measurement were as follows:

Investment Return	7.00%
Future Salary Increases:	
3.5% per year with an age based scale as follows:	
Age:	
Under 30	3.5% rate plus 1.0%
30-39	3.5% rate plus 0.5%
40-49	3.5% rate less 0.5%
50+	3.5% rate less 1.0%
Based on results of February, 2019 experience study	
Future Payroll Growth	3.50%
Mortality	Pub - 2010 Scale AA to 2021

The Trustees shall rebalance the portfolio at least annually for asset allocation purposes. The guidelines for allocation are: equities shall not exceed 70% of the total Plan assets, valued at cost. Fixed income shall be targeted at 30% of total Plan assets, valued at cost. The Trustees' guidelines for asset allocation are as follows:

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

Discount Rate

The expected long-term rate of return (7.0%) was used to discount all projected benefit payments. The discount rate is determined through a blend of using building blocks approach based on 20 year benchmarks (33.33%) and 30 year benchmarks (33.33%), as well as the forward looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS. Projected assets are sufficient to pay all projected benefits promised to current plan participants. In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years. No contributions are required of or permitted by Participants. The County meets all costs of the plan.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at December 31, 2020	$ 19,497,039	$ 17,667,747	$ 1,829,292
Changes for the Year:			
Service Cost	216,373	-	216,373
Interest	1,339,402	-	1,339,402
Experience (gain)/loss	(333,545)	-	(333,545)
Assumption Change	49,615	-	49,615
Employer Contributions	-	568,423	(568,423)
Net Investment Income	-	2,681,056	(2,681,056)
Benefit Payment	(725,448)	(725,448)	-
Administrative Expense	-	(35,750)	35,750
Other Changes	-	(211,495)	211,495
Net Changes	546,397	2,276,786	(1,730,389)
Balance at December 31, 2021	$ 20,043,436	$ 19,944,533	$ 98,903

Sensitivity of the Net Pension Liability to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.0%, as well as what the County's net pension liability will be if it were calculated using a discount rate that is 1-percentage point lower (6.0%) or 1-percentage point higher (8.0%) than the current rate:

	6.00%	7.00%	8.00%
Total Pension Liability	$ 22,574,579	$ 20,043,436	$ 17,933,308
Fiduciary Net Position	19,944,533	19,944,533	19,944,533
Net Pension Liability	$ 2,630,046	$ 98,903	$ (2,011,225)

Pension Expense and Deferred Inflows and Outflows related to Pension

For the year ended December 31, 2021, the County recognized pension expense of ($498,300). At December 31, 2021, the County reported deferred inflows and outflows related to the pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ 325,600
Changes of Assumptions	31,017	-
Net difference between projected and actual earnings on pension plan investments	335,880	2,443,606
	$ 366,897	$ 2,769,206

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	
2022	(769,332)
2023	(862,255)
2024	(491,546)
2025	(279,176)
Total	(2,402,309)

Payable to the Pension Plan

At December 31, 2021, the County reported a payable of $568,423 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2021.

Additional Information

A copy of the additional financial information from the Plan financial reported can be obtained from GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339

In addition to the above retirement plan, of which the County is administrator, the following retirement plans are in effect but are not under the direct control of the County:

Judges of the Probate Courts Retirement Fund of Georgia
Clerk of Superior Court Retirement Fund
Sheriffs' Retirement Fund of Georgia
Peace Officers' Annuity and Benefit Fund of Georgia
Georgia Firefighters' Pension Fund
Magistrates' Retirement Fund of Georgia

These plans provide for certain sums of collections from various fines, fees, and charges for services collected by the County to be remitted directly to the pension plans. Valuation reports and schedules required by GASB Statement No. 68 can be found on each Plan's respective website.

2. Defined Contribution Plan

On January 1, 2012, Coffee County executed an adoption agreement, electing to become a participating employer in the Association County Commissioners of Georgia Defined Contribution Plan Program.

Eligible employees, those working full-time with an original hire date after December 31, 2012, receive an employer basic contribution equal to two percent (2.0%) of each participant's compensation on a payroll basis. Participating employees may also receive an employer matching contribution equal to one hundred percent (100%) of the first five percent (5%) of amounts participants contribute. The maximum matching contribution shall be no more than five percent (5%) of compensation. Participants are considered to be fully vested after five (5) full years of service. The expense related to this plan paid by the County for the period ended December 31, 2021 totaled $207,594.

E. Interfund Transfers

Individual Major Funds:	
General Fund:	
Transfers to Nonmajor Governmental Funds	
(To supplment the Fund's Operations)	$ (320,100)
Transfers from Nonmajor Governmental Funds	
(To reimburse covered expenses)	121,000
Total Transfers In/(Out)	$ (199,100)
Nonmajor Governmental Funds:	
E-911	$ 320,100
Jail Fund	(121,000)
Total Transfers In/(Out)	$ 199,100

Interfund transfers from the general fund to the Nonmajor Governmental Funds are made to supplement the fund's current operations.

F. Tax Abatements

GASB Statement No. 77 requires each reporting government – in this case, Coffee County – to disclose in its financial statements (i) the details of any tax abatement agreements entered into between it as the reporting government and any individual or entity pursuant to which the reporting government agreed to forego any tax revenues to which it is otherwise due; and (ii) the details of any tax abatement agreements entered into between any other governments and any individual or entity that reduce the reporting government's tax revenue. Coffee County does not provide tax abatements to anyone, and thus is not a party to any such tax abatement agreement.

In Coffee County, the only entity that can provide tax abatements is the Douglas-Coffee County Industrial Authority (the EDA). The EDA was created by an amendment to the Constitution of the State of Georgia of 1945 (Ga. Laws 1957, page 568), and an act of the General Assembly of the State of Georgia (Ga. Laws 1959, page 2801). This constitutional amendment and act of the State legislature empowers the EDA to undertake projects for the development, expansion and promotion of industry, commerce, agriculture, natural resources and vocational training in the City of Douglas and Coffee County, and to lease such projects to private persons, firms or corporations. Property in the EDA's name as the result of its undertaking such projects results in the project property being exempt from property taxes.

As of result of all outstanding projects in the EDA's name, the amount of real property taxes abated for the 2021 calendar year was $388,912, and the amount of personal property taxes abated for the 2021 calendar year was $852,227, although these figures are subject to change based upon reassessment of values and potentially allowable other exemptions.

G. Subsequent Events

Management has evaluated events and transactions subsequent to the balance sheet date through September 1, 2022 (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. Management has not identified any events that require recognition in the financial statements that were issued on September 1, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

COFFEE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (Non-GAAP Budgetary Basis)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 13,167,000	$ 13,409,000	$ 14,737,223	$ 1,328,223
Licenses & Permits	43,000	43,000	33,678	(9,322)
Intergovernmental	384,900	912,500	4,611,112	3,698,612
Charges for Services	1,901,500	2,101,500	3,053,557	952,057
Fines & Fees	718,000	718,000	744,090	26,090
Investment Income	15,000	15,000	6,655	(8,345)
Other	85,000	85,000	90,800	5,800
Other Financing sources	1,027,500	1,027,500	883,389	(144,111)
Reserved Fund Balance	151,400	151,400	-	(151,400)
Total Revenues	17,493,300	18,462,900	24,160,504	5,697,604
EXPENDITURES				
Current:				
General Government:				
County Commission	192,000	229,000	215,651	13,349
County Clerk	53,900	68,900	66,201	2,699
Elections	135,500	170,500	206,206	(35,706)
Finance Administration	404,400	430,000	414,027	15,973
County Attorney	85,000	95,000	123,523	(28,523)
Tax Commissioner	471,100	519,800	499,660	20,140
Tax Assessor	377,800	399,300	379,331	19,969
Board of Equalization	5,500	5,500	3,263	2,237
Building Maintenance	295,300	310,700	294,047	16,653
Judicial:				
Superior Court	134,000	144,000	143,401	599
Superior Court Judge	53,300	53,300	54,304	(1,004)
Clerk of Superior Court	530,300	559,600	517,381	42,219
District Attorney	146,500	150,500	142,428	8,072
Victim's Assistance	48,800	52,400	49,328	3,072
State Court	16,000	16,000	13,624	2,376
State Court Judge	91,000	91,000	87,074	3,926
Solicitor General	133,500	133,500	127,858	5,642
Magistrate Court	379,500	418,700	414,378	4,322
Probate Court	180,500	187,000	181,140	5,860
Juvenile Court	52,300	52,300	77,513	(25,213)
Grand Jury	8,700	8,700	7,225	1,475
Public Defender	234,000	234,000	221,611	12,389
Public Safety:				
Sheriff - General	3,014,100	3,246,100	3,198,522	47,578
Sheriff - Detective Unit	747,100	787,100	763,876	23,224
Sheriff - Gang Unit	-	-	-	-
Sheriff - Student Resource Officers	368,400	393,400	373,884	19,516
Jail	4,999,000	5,515,000	5,338,514	176,486
Coroner	64,800	64,800	64,175	625
E-911	292,300	320,100	320,100	-
Emergency Management Agency	45,800	45,800	44,732	1,068

COFFEE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (Non-GAAP Budgetary Basis), continued
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
Highways & Streets:				
Road Department	2,710,700	3,119,700	3,022,334	97,366
Health & Welfare:				
General Health	88,000	88,000	88,000	-
Mental Health	20,000	20,000	20,000	-
Welfare	12,000	15,000	11,599	3,401
Senior Citizens Center	136,600	142,600	133,409	9,191
Culture & Recreation:				
Library	68,600	68,600	68,600	-
Housing and Development				
Conservation Administration	54,000	54,000	45,175	8,825
County Agricultural Extension Office	91,500	91,500	55,872	35,628
Economic Development Assistance	56,500	56,500	55,973	527
Contingency	590,000	-	-	-
Debt Service (principle and interest)	105,000	105,000	104,835	165
Total Expenditures	17,493,300	18,462,900	17,948,774	514,126
Excess Revenues (Expenditures)	-	-	6,211,730	6,211,730
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Capital Lease Proceeds	-	-	-	-
Sale of General Capital Assets	-	-	-	-
Prior Year Reserves	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change In Fund Balances	-	-	6,211,730	
Fund Balance - Beginning of Year	7,162,712	7,162,712	11,418,337	
FUND BALANCES - END OF YEAR	$ 7,162,712	$ 7,162,712	$ 17,630,067	

COFFEE COUNTY, GEORGIA
SPECIAL DISTRICT FUND #1
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Insurance Premium Tax	$ 1,800,000	$ 2,010,947	$ 210,947
Licenses & Permits	80,000	103,072	23,072
Investment Earnings	1,200	1,077	(123)
Total Revenues	1,881,200	2,115,096	233,896
Expenditures:			
Current			
Public Safety	1,139,200	1,111,403	27,797
Culture and Recreation	402,000	402,000	-
Community Development	150,000	158,299	(8,299)
Total Expenditures	1,691,200	1,671,702	19,498
Excess (Deficiency) of Revenues Over (Under) Expenditures	190,000	443,394	253,394
Other Financing Sources (Uses):			
Transfer In	-	-	-
Transfer Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	190,000	443,394	253,394
Fund Balance - January 1	-	2,210,775	2,210,775
Fund Balance - December 31	$ 190,000	$ 2,654,169	$ 2,464,169

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

COFFEE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS *

	2015	2016	2017	2018	2019	2020	2021
Total Pension Liability							
Service Costs	$ 247,211	$ 232,281	$ 232,590	$ 223,882	$ 240,623	$ 231,200	$ 216,373
Interest	1,011,535	1,096,411	1,096,947	1,190,165	1,259,536	1,351,736	1,339,402
Differences between expected and actual experience	(36,935)	(289,663)	260,684	164,670	86,906	(1,101,436)	(333,545)
Assumption Changes	440,465	455,291	31,849	723,887	799,345	30,314	49,615
Benefits payments, including refunds of employee contributions	(530,595)	(646,499)	(672,637)	(725,306)	(744,001)	(650,555)	(725,448)
Other	-	-	-	-	-	-	-
Net change in total pension liability	1,131,681	847,821	949,433	1,577,298	1,642,409	(138,741)	546,397
Total pension liability - beginning	13,487,137	14,618,818	15,466,639	16,416,073	17,993,371	19,635,780	19,497,039
Total pension liability - ending	$14,618,818	$15,466,639	$16,416,072	$17,993,371	$19,635,780	$19,497,039	$20,043,436
Plan Fiduciary Net Position							
Contributions - Employer	$ 689,370	$ 694,157	$ 690,787	$ 560,769	$ 636,602	$ 558,521	$ 568,423
Net Investment Income	77,612	812,383	1,909,414	(619,447)	2,692,340	2,204,475	2,681,056
Benefits payments, including refunds of employee contributions	(511,417)	(623,132)	(672,637)	(699,933)	(718,842)	(650,555)	(725,448)
Other	(112,642)	(78,449)	(103,295)	(114,166)	(96,830)	(142,889)	(211,495)
Administrative Expense	(29,331)	(29,580)	(23,528)	(26,298)	(37,637)	(36,143)	(35,750)
Net change in fiduciary net position	113,592	775,379	1,800,741	(899,075)	2,475,633	1,933,409	2,276,786
Plan fiduciary net position - beginning	11,468,068	11,581,660	12,357,039	14,157,780	13,258,705	15,734,338	17,667,747
Plan fiduciary net position - ending	$11,581,660	$12,357,039	$14,157,780	$13,258,705	$15,734,338	$17,667,747	$19,944,533
Net Pension Liability	$ 3,037,158	$ 3,109,600	$ 2,258,292	$ 4,734,666	$ 3,901,442	$ 1,829,292	$ 98,903
Plan fiduciary net position as a percentage of the total pension liability	79.22%	79.89%	86.24%	73.69%	80.13%	90.62%	99.51%
Covered employee payroll	$ 5,270,918	$ 4,728,063	$ 4,195,342	$ 4,315,474	$ 4,359,277	$ 3,919,865	$ 3,752,650
Net pension liability as a percentage of covered employee payroll	57.62%	65.77%	53.83%	109.71%	89.50%	46.67%	2.64%

*** The schedule will present the required 10 years of information once it is accumulated**

COFFEE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS*

	2015	2016	2017	2018	2019	2020	2021
Actuarially determined contribution	$ 689,370	$ 694,157	$ 690,787	$ 526,479	$ 601,662	$ 534,762	$ 533,697
Contributions in relation to the actuarially determined contribution	689,370	694,157	690,787	560,769	636,602	558,521	568,423
Contribution deficiency (excess)	$ -	$ -	$ -	$ (34,290)	$ (34,940)	$ (23,759)	$ (34,726)
Covered employee payroll	$ 5,270,918	$ 4,728,063	$ 4,195,342	$ 4,315,474	$ 4,359,277	$ 3,919,865	$ 3,752,650
Contributions as a percentage of covered employee payroll	13.08%	14.68%	16.47%	12.99%	14.60%	14.25%	15.15%

Notes to the Schedule

Valuation Date: The actuarially determined contribution rate was determined as of January 1, 2020, with an interest adjustment to the fiscal year

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method: Entry Age Normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 10 years

Asset Valuation Method: Market Value as of Measurement Date

Actuarial Assumptions:

Net Investment Rate of Return: 7.0% (revised from 7.25% as of December 31, 2018)

Projected Salary Increases: 3.5% with an age based scale (revised from 3.0% as of December 31, 2018)

Retirement Age — Probability of retirement:

Age 55-60	20%
Age 61-64	20%
Age 65-69	30%
Age 70+	100%

Based on results of Februrary, 2019 experience study.

Mortality: Pub - 2000 Scale AA to 2021

*** The schedule will present the required 10 years of information once it is accumulated**

COFFEE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION INVESTMENT RETURNS*

	2015	2016	2017	2018	2019	2020	2021
Annual money-weighted rate of return, net of investment expenses for the Coffee County pension plan	0.83%	7.12%	16.67%	-5.04%	21.34%	14.02%	15.06%

*** The schedule will present the required 10 years of information once it is accumulated**

I. BUDGETARY BASIS OF ACCOUNTING

The budgetary comparison schedule is presented as Required Supplementary Information in accordance with Governmental Accounting Standards Board Statement (GASB) No. 41 for governments with significant budgetary perspective differences.

The perspective differences arise from the net results of certain departments with associated reimbursed grant revenues or transfers being used for budgetary purposes. The budget differences have no impact on net results of operations and only impact certain revenue/expense classifications. The following schedule is presented to reconcile the expense differences in such reporting:

Department	Current Operations	Differences	Budgetary Basis
Juvenile Court	$ 77,513	$ 15,625	$ 61,888
Jail	$ 5,459,514	$ 121,000	$ 5,338,514
Road Department	$ 3,111,035	$ 88,701	$ 3,022,334
E-911	$ -	$ (320,100)	$ 320,100

II. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN GENERAL FUND

The County considers only those excesses that are greater than 5% above appropriations to be in violation of such budget requirements.

The following General Fund departments incurred actual expenditures in excess of budgeted amounts for the year ended December 31, 2021.

Fund	Appropriations	Expenditures	Excess
Sheriff's PAL Fund	$ 15,000	$ 24,520	$ (9,520)
Sheriff's Commissary Fund	$ 300,500	$ 564,951	$ (264,451)
County Jail Fund	$ -	$ 112	$ (112)
County Drug Abuse Treatment and Education Fund	$ 36,000	$ 45,016	$ (9,016)

COMBINING AND INDIVIDUAL FUND SCHEDULES

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Law Library Account – to account for the collection and payment of special fees used to maintain the law library.

Sheriff's Narcotic Fund – to account for on a separate basis revenues and expenses related to confiscations of property and cash by the sheriff's department and its related cooperating agencies. These funds are restricted to use in combating illegal drugs.

Sheriff's PAL Fund – to account for funds raised by donations and special projects (activities) and their use in the Police Athletic league.

Count Drug Abuse Treatment & Education Fund – to account for special fines collected by the court to be used by the county solely and exclusively for drug abuse treatment and education programs related to controlled substances and marijuana.

Juvenile Service Fund - to account for supervision fees collected by the Juvenile Court from those placed under supervision and use of these funds to expand service housing, educational services, counseling, mediation, transportation, restitution, and job development.

Sheriff's Commissary Account – to account for the collection from sales of commissary type items in the jail to be used for jail related expenses.

County Jail Fund – to account for penalties imposed on fine cases by courts in the county and the use of these amounts solely and exclusively for constructing, operating, and staffing the county jail.

E-911 Fund – to account for the activities of the County's E-911 system.

Capital Project Funds are used to account for specific funds, typically grant monies that are restricted to expenditure for capital projects.

COPS SVPP Grant – to account for grant funds received from the Bureau of Justice Assistance to assist with the purchase and development of school safety resources that help prevent school violence and aid the needs of the schools.

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

COFFEE COUNTY, GEORGIA
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	Special Revenue							
	Law Library Fund	Sheriff's Narcotics	Sheriff's Pal	Juvenile Service Fund	Sheriff's Commissary	County Jail Fund	E-911 Fund	County Drug Abuse & Education
ASSETS								
Cash and Cash Equivalents	$ 63,845	$ 105,607	$ 30,213	$ 46,315	$ 356,640	$ 111	$ 395,404	$ 5,238
Receivables (Net of Allowance for Uncollectibles)	-	-	-	-	-	-	57,921	-
Due from Other Governments	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-
Total Assets	63,845	105,607	30,213	46,315	356,640	111	453,325	5,238
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts Payable	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	60,407	-
Deferred Revenue	-	-	-	-	-	-	25,695	-
Total Liabilities	-	-	-	-	-	-	86,102	-
Fund Balance:								
Restricted:								
Special Revenue	63,845	105,607	30,213	46,315	356,640	111	367,223	5,238
Capital Projects	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balance	63,845	105,607	30,213	46,315	356,640	111	367,223	5,238
TOTAL LIABILITIES & FUND BALANCE	$ 63,845	$ 105,607	$ 30,213	$ 46,315	$ 356,640	$ 111	$ 453,325	$ 5,238

COFFEE COUNTY, GEORGIA
COMBINING BALANCE SHEETS (Continued)
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	Capital Projects		
	COPS SVPP Grant	Transportation SPLOST	Total 2021
ASSETS			
Cash and Cash Equivalents	$ -	$ 2,739,966	$ 3,743,339
Receivables (Net of Allowance for Uncollectibles)	-	148,870	206,791
Due from Other Governments	-	-	-
Due from Other Funds	-	-	-
Total Assets	-	2,888,836	3,950,130
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts Payable	-	4,899	4,899
Due to Other Funds	-	-	60,407
Deferred Revenue	-	-	25,695
Total Liabilities	- -	4,899 -	91,001
Fund Balance:			
Restricted:			
Special Revenue	-	-	975,192
Capital Projects	-	2,883,937	2,883,937
Unassigned	-	-	-
Total Fund Balance	-	2,883,937	3,859,129
TOTAL LIABILITIES & FUND BALANCE	$ -	$ 2,888,836	$ 3,950,130

COFFEE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue							
	Law Library Fund	Sheriff's Narcotics	Sheriff's PAL	Juvenile Service Fund	Sheriff's Commissary	County Jail Fund	E-911 Fund	County Drug Abuse & Education
REVENUES								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	780,154	47,667
Fines & Other	24,979	38,802	-	6,150	-	120,990	-	-
Investment Earnings	-	34	6	30	212	-	236	5
Other	-	-	27,371	-	550,013	-	-	-
Total Revenues	24,979	38,836	27,377	6,180	550,225	120,990	780,390	47,672
EXPENDITURES								
Current								
Judicial	13,811	-	-	5,123	-	-	-	-
Public Safety	-	13,427	-	-	564,951	112	1,053,232	45,016
Highways & Streets	-	-	-	-	-	-	-	-
Community Development	-	-	24,520	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	13,811	13,427	24,520	5,123	564,951	112	1,053,232	45,016
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,168	25,409	2,857	1,057	(14,726)	120,878	(272,842)	2,656
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	320,100	-
Transfers Out	-	-	-	-	-	(121,000)	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	(121,000)	320,100	-
Net Change in Fund Balances	11,168	25,409	2,857	1,057	(14,726)	(122)	47,258	2,656
Fund Balances-Beginning of Year	52,677	80,198	27,356	45,258	371,366	233	319,965	2,582
FUND BALANCES END OF YEAR	$ 63,845	$ 105,607	$ 30,213	$ 46,315	$ 356,640	$ 111	$ 367,223	$ 5,238

COFFEE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Capital Projects		
	COPS SVPP Grant	Transportation SPLOST	Total 2021
REVENUES			
Taxes	$ -	$ 1,518,029	$ 1,518,029
Licenses and Permits	-	-	-
Intergovernmental	62,080	220,394	282,474
Charges for Services	-	-	827,821
Fines & Other	-	-	190,921
Investment Earnings	-	1,084	1,607
Other	-	-	577,384
Total Revenues	62,080	1,739,507	3,398,236
EXPENDITURES			
Current			
Judicial	-	-	18,934
Public Safety	-	-	1,676,738
Highways & Streets	-	462,797	462,797
Community Development	-	-	24,520
Culture and Recreation	-	-	-
Capital Outlay	62,080	-	62,080
Total Expenditures	62,080	462,797	2,245,069
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,276,710	1,153,167
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	320,100
Transfers Out	-	-	(121,000)
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	-	-	199,100
Net Change in Fund Balances	-	1,276,710	1,352,267
Fund Balances - Beginning of Year	-	1,607,227	2,506,862
FUND BALANCES END OF YEAR	$ -	$ 2,883,937	$ 3,859,129

COFFEE COUNTY, GEORGIA
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Fines & Forfeitures	$ 20,000	$ 24,979	$ 4,979
Investment Earnings	-	-	-
Total Revenues	20,000	24,979	4,979
Expenditures:			
Program Expenditures	20,000	13,811	6,189
Total Expenditures	20,000	13,811	6,189
Excess of Revenues Over (Under) Expenditures	-	11,168	11,168
Fund Balance - January 1	-	52,677	52,677
Fund Balance - December 31	$ -	$ 63,845	$ 63,845

COFFEE COUNTY, GEORGIA
SHERIFF'S NARCOTICS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Fines and Forfeitures	$ 20,000	$ 38,802	$ 18,802
Other	-	-	-
Investment Earnings	-	34	34
Total Revenues	20,000	38,836	18,836
Expenditures:			
Public Safety	20,000	13,427	6,573
Capital Outlay	-	-	-
Total Expenditures	20,000	13,427	6,573
Excess of Revenues Over (Under) Expenditures	-	25,409	25,409
Fund Balance - January 1	-	80,198	80,198
Fund Balance - December 31	$ -	$ 105,607	$ 80,198

COFFEE COUNTY, GEORGIA
SHERIFF'S PAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Donations	$ -	$ -	$ -
Investment Earnings	-	6	6
Other	15,000	27,371	12,371
Total Revenues	15,000	27,377	12,377
Expenditures:			
Community Development	15,000	24,520	(9,520)
Total Expenditures	15,000	24,520	(9,520)
Excess of Revenues Over (Under) Expenditures	-	2,857	2,857
Fund Balance - January 1	-	27,356	27,356
Fund Balance - December 31	$ -	$ 30,213	$ 30,213

COFFEE COUNTY, GEORGIA
JUVENILE SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Supervision Fees	$ 6,000	$ 6,150	$ 150
Investment Earnings	-	30	30
Total Revenues	6,000	6,180	180
Expenditures:			
Judicial	6,000	5,123	877
Total Expenditures	6,000	5,123	877
Excess of Revenues Over (Under) Expenditures	-	1,057	1,057
Fund Balance - January 1	-	45,258	45,258
Fund Balance - December 31	$ -	$ 46,315	$ 46,315

COFFEE COUNTY, GEORGIA
SHERIFF'S COMMISSARY ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Sales	$ -	$ -	$ -
Investment Earnings	500	212	(288)
Other	300,000	550,013	250,013
Total Revenues	300,500	550,225	249,725
Expenditures:			
Public Safety	300,500	564,951	(264,451)
Total Expenditures	300,500	564,951	(264,451)
Excess of Revenues Over (Under) Expenditures	-	(14,726)	(14,726)
Other Financing Sources (Uses):			
Proceeds from the Sale of Capital Assets	-	-	-
Fund Balance - January 1	-	371,366	371,366
Fund Balance - December 31	$ -	$ 356,640	$ 356,640

COFFEE COUNTY, GEORGIA
COUNTY JAIL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Fines	$ 99,000	$ 120,990	$ 21,990
Investment Earnings	1,000	-	(1,000)
Total Revenues	100,000	120,990	20,990
Expenditures:			
Public Safety	-	112	(112)
Total Expenditures	-	112	(112)
Excess of Revenues Over (Under) Expenditures	100,000	120,878	20,878
Other Financing Sources (Uses):			
Operating Transfers In/(Out)	(100,000)	(121,000)	(21,000)
Excess of Revenues Over (Under) Expenditures & Other Financing Sources (Uses)	-	(122)	(122)
Fund Balance - January 1	-	233	233
Fund Balance - December 31	$ -	$ 111	$ 111

COFFEE COUNTY, GEORGIA
E-911 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Charges for Services	$ 716,000	$ 780,154	$ 64,154
Intergovernmental	57,000	-	(57,000)
Investment Earnings	300	236	(64)
Total Revenues	773,300	780,390	7,090
Expenditures:			
Public Safety	1,065,600	1,053,232	12,368
Capital Outlay	-	-	-
Total Expenditures	1,065,600	1,053,232	12,368
Excess of Revenues Over (Under) Expenditures	(292,300)	(272,842)	19,458
Other Financing Sources (Uses):			
Prior Year Reserves	-	-	-
Operating Transfers In	292,300	320,100	(27,800)
Excess of Revenues Over (Under) Expenditures & Other Financing Sources (Uses)	-	47,258	19,458
Fund Balance - January 1	-	319,965	319,965
Fund Balance - December 31	$ -	$ 367,223	$ 339,423

COFFEE COUNTY, GEORGIA
COUNTY DRUG ABUSE TREATMENT AND EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Fines	$ 36,000	$ 47,667	$ 11,667
Investment Earnings	-	5	5
Total Revenues	36,000	47,672	11,672
Expenditures:			
Program	36,000	45,016	(9,016)
Total Expenditures	36,000	45,016	(9,016)
Excess of Revenues Over (Under) Expenditures	-	2,656	2,656
Other Financing Sources (Uses):			
Operating Transfers In (Out)			
General Fund	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	2,656	2,656
Fund Balance - January 1	-	2,582	2,582
Fund Balance - December 31	$ -	$ 5,238	$ 5,238

COFFEE COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT # 17h-y-034-1-5927
SOURCE & APPLICATION OF FUNDS SCHEDULE
FROM INCEPTION THROUGH DECEMBER 31, 2021

Total Program Funds Allocated to Recipient	$ 238,425
Less: Total Program Funds Drawn by Recipient	(238,425)
Funds Still Available from Program Resources	$ -
Total Program Funds Drawn and Received by Recipient	$ 238,425
Less: Funds Applied and Expended to Program Costs	(238,425)
Total Program Funds Held by Recipient	$ -

PROGRAM ACTIVITY	CDBG ACTIVITY NUMBER	APPROVED BUDGET	COST TO DATE	AVAILABLE BALANCE
Acquisition of Property (Public)	H-001-01	2,000	(2,000)	-
Clearance	H-004-00	10,900	(10,900)	-
Contingencies - Unprogrammed Funds	C-022-00	-	-	-
Rehabilitation of Private Properties	H-14A-01	-	-	-
Reconstruction of Private Properties	H-14A-02	190,600	(190,600)	-
Administration	A-21A-00	34,925	(34,925)	-
Total		$ 238,425	$ (238,425)	$ -

FIDUCIARY FUNDS

Clerk of Court – to account for the collection of various fees and other amounts to be distributed to other parties.

Magistrate Court – to account for the collection of various warrants which are distributed to other parties.

Probate Judge – to account for the collection of various fees which are disbursed to other parties.

Sheriff – to account for the collection of various fees to be distributed to other parties.

Inmate Trust – to account for the collection of monies deposited on behalf of inmates to be disbursed to other parties.

Crime Victim's Assistance – to account for the collection of various fees to be disbursed to other parties.

Tax Commissioner – to account for the collection of property taxes, motor vehicle tax and title fees, fees for the recording of intangibles, etc. which are disbursed to various taxing agencies.

Property Tax Escrow – to account for the collection of excess funds on property tax sales to be disbursed to other parties.

COFFEE COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	January 1, 2021	Additions	Deductions	December 31, 2021
Clerk of Court				
ASSETS				
Cash	$ 533,644	$ 2,825,922	$ 2,880,681	$ 478,885
Total Assets	$ 533,644	$ 2,825,922	$ 2,880,681	$ 478,885
LIABILITIES				
Due to Others	$ 533,644	$ 2,825,922	$ 2,880,681	$ 478,885
Total Liabilities	$ 533,644	$ 2,825,922	$ 2,880,681	$ 478,885
Magistrate Court				
ASSETS				
Cash	$ 48,102	$ 551,049	$ 540,796	$ 58,355
Total Assets	$ 48,102	$ 551,049	$ 540,796	$ 58,355
LIABILITIES				
Due to Others	$ 48,102	$ 551,049	$ 540,796	$ 58,355
Total Liabilities	$ 48,102	$ 551,049	$ 540,796	$ 58,355
Probate Judge				
ASSETS				
Cash	$ 10,863	$ 142,123	$ 142,028	$ 10,959
Total Assets	$ 10,863	$ 142,123	$ 142,028	$ 10,959
LIABILITIES				
Due to Others	$ 10,863	$ 142,123	$ 142,028	$ 10,959
Total Liabilities	$ 10,863	$ 142,123	$ 142,028	$ 10,959
Sheriff				
ASSETS				
Cash	$ 368,820	$ 1,346,237	$ 1,206,087	$ 508,970
Total Assets	$ 368,820	$ 1,346,237	$ 1,206,087	$ 508,970
LIABILITIES				
Due to Others	$ 368,820	$ 1,346,237	$ 1,206,087	$ 508,970
Total Liabilities	$ 368,820	$ 1,346,237	$ 1,206,087	$ 508,970

COFFEE COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS - (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2021

	January 1, 2020	Additions	Deductions	December 31, 2021
Inmate				
	ASSETS			
Cash	$ 156,071	1,329,089	1,332,455	$ 152,705
Total Assets	$ 156,071	1,329,089	1,332,455	$ 152,705
	LIABILITIES			
Due to Others	$ 156,071	1,329,089	1,332,455	$ 152,705
Total Liabilities	$ 156,071	1,329,089	1,332,455	$ 152,705
Crime Victim's Assistance				
	ASSETS			
Cash	$ 72,076	$ 60,324	$ 66,659	$ 65,740
Total Assets	$ 72,076	$ 60,324	$ 66,659	$ 65,740
	LIABILITIES			
Due to Others	$ 72,076	$ 60,324	$ 66,659	$ 65,740
Total Liabilities	$ 72,076	$ 60,324	$ 66,659	$ 65,740
Tax Commissioner				
	ASSETS			
Cash	$ 2,261,684	$ 44,576,189	$ 44,693,852	$ 2,144,021
Total Assets	$ 2,261,684	$ 44,576,189	$ 44,693,852	$ 2,144,021
	LIABILITIES			
Due to Others	$ 2,261,684	$ 44,576,189	$ 44,693,852	$ 2,144,021
Total Liabilities	$ 2,261,684	$ 44,576,189	$ 44,693,852	$ 2,144,021
Property Tax Escrow				
	ASSETS			
Cash	$ 173,725	-	$ -	$ 173,725
Total Assets	$ 173,725	-	$ -	$ 173,725
	LIABILITIES			
Due to Others	$ 173,725	-	$ -	$ 173,725
Total Liabilities	$ 173,725	-	$ -	$ 173,725
TOTALS				
	ASSETS			
Cash	$ 3,624,985	$ 50,830,933	$ 50,862,558	$ 3,593,360
Total Assets	$ 3,624,985	$ 50,830,933	$ 50,862,558	$ 3,593,360
	LIABILITIES			
Due to Others	$ 3,624,985	$ 50,830,933	$ 50,862,558	$ 3,593,360
Total Liabilities	$ 3,624,985	$ 50,830,933	$ 50,862,558	$ 3,593,360

SPECIAL REPORTS SECTION

Section I	**Reporting on Compliance and Internal Controls over Financial Reporting based on an Audit of Financial Statements performed in accordance with *GOVERNMENT AUDITING STANDARDS***
Section II	**Schedule of Findings and Questioned Costs**
Section III	**Schedules of Projects Constructed with Special Sales Tax Proceeds**
Section IV	**Report on Certification of E-911 Fund Expenditures**

SECTION I

REPORTING ON COMPLIANCE AND INTERNAL CONTROLS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

The Honorable Board of County Commissioners
Coffee County Courthouse
Douglas, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Coffee County, GA as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Coffee County, GA's basic financial statements, and have issued our report thereon dated June 27, 2022. Our report includes a reference to other auditors who audited the financial statements of the Coffee County Health Department and the Coffee County Hospital Authority, as described in our report on Coffee County, GA's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Coffee County, Georgia's internal control over financial reporting 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 Coffee County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Coffee 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 combination of deficiencies, in internal control, such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given those 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coffee 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2013-1.

Coffee County's Responses to Finding

Coffee County, GA's responses to the finding identified in our audit are described in the accompanying schedule of findings and questioned costs. Coffee County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them. We noted certain other matter that we reported to management of Coffee County, Georgia in a separate letter dated September 1, 2022.

Purpose of this Report

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

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
September 1, 2022

SECTION II

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	_____Yes	__X__No
Significant deficiencies identified not considered to be material weaknesses?	____Yes	__X__None Reported
Noncompliance material to financial Statements noted?	_____Yes	__X__No

Section II – Financial Statement Findings

Current Year Findings:

- None

Summary of Prior Year Findings

2013-1 Expenditures in Excess of Appropriations

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

Condition: The entity had expenditures in excess of appropriations at the legal level of budgetary control in several special revenue funds.

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

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

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

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

SECTION III

REPORT ON SPECIAL COUNTY SALES AND USE TAX

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Independent Auditor's Report on Special County One Percent Sales and Use Tax

To the Honorable Board of County Commissioners
Coffee County Courthouse
Douglas, Georgia

We have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for Coffee County, Georgia, for the year ended December 31, 2021. This Schedule is the responsibility of Coffee County, Georgia's management. Our responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on our audit.

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 Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Special Purpose Local Option Sale Tax is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of Special Purpose Local Option Sales Tax was prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the accrual basis of accounting used as described in Note 1(C) and is not intended to be a complete presentation of Coffee County, Georgia's revenues and expenditures.

In our opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in Coffee County, Georgia's resolution or ordinance calling for the tax for the year ended December 31, 2021, in conformity with accounting principles generally accepted in the United States of America.

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
September 1, 2022

COFFEE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
PROJECT VI
YEAR ENDED DECEMBER 31, 2021

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES CURRENT YEAR	EXPENDITURES PRIOR YEARS	EXPENDITURES TOTAL	ESTIMATED PERCENTAGE OF COMPLETION
COFFEE COUNTY						
1. Courthouse Renovations	$ 3,500,000	$ 3,500,000	$ 983,454	$ 1,741,037	$ 2,724,491	77.84%
2. Recreation Facilities	3,000,000	3,000,000	1,500,000	-	1,500,000	50.00%
3. Industrial Park Development	250,000	250,000	-	-	-	0.00%
4. Public Safety Capital Outlay & Facility Improvements	4,850,000	4,875,000	1,381,230	2,332,948	3,714,178	76.19%
5. Public Works Capital Outlay & Facility Improvements	3,500,000	3,500,000	556,288	1,504,978	2,061,266	58.89%
6. Renovation & Improvements to County Buildings	943,482	943,482	351,886	241,965	593,851	62.94%
7. Road, Street and Bridge Projects	6,262,001	7,485,641	1,663,501	4,895,214	6,558,715	87.62%
8. Technology Equipment	950,000	950,000	11,975	680,461	692,436	72.89%
9. Land Acquisition	125,000	125,000	-	-	-	0.00%
10. Water System Capital Outlay and Improvements	178,241	178,241	5,008	163,699	168,707	94.65%
Totals	23,558,724	24,807,364	6,453,342	11,560,302	18,013,644	76%
CITY OF DOUGLAS	7,366,486		1,814,195	3,177,833	4,992,028	68%
CITY OF BROXTON	746,437		183,903	322,133	506,036	68%
CITY OF NICHOLLS	2,090,908		514,794	901,738	1,416,532	68%
CITY OF AMBROSE	237,445		59,064	102,926	161,990	68%
ADMINISTRATIVE COST	-		-	-	-	
TOTAL	$ 34,000,000		$ 9,025,298	$ 16,064,932	$ 25,090,230	73.8%
Reconciliation to Statement of Revenues, Expenditures, & Changes in Fund Balance Governmental Funds						
Add: Capital Lease Proceeds			$ -	$ 1,405,601	$ 1,405,601	
Total Expenditures			$ 9,025,298	$ 17,470,533	$ 26,495,831	

SECTION IV

REPORT ON CERTIFICATION OF E-911 FUND EXPENDITURES

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Independent Accountant's Report

We have examined management's assertion included in the accompanying Certification of 9-1-1 Expenditures on Coffee County, Georgia's compliance during the fiscal year ended December 31, 2021 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official code of Georgia Annotated, Section 46-5-134. Management is responsible for Coffee County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Coffee County, Georgia's compliance based on our examination.

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

In our opinion, management's assertion that Coffee County, Georgia complied with the aforementioned requirement during the fiscal year ended December 31, 2021 is fairly stated, in all material respects.

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

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
September 1, 2022

Coffee County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2021

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	__X__ Special Revenue Fund ____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		$ -
	_____		$ -
	_____		$ -
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ -
3b	Purchase costs	46-5-134(f)(1)(A)	$ -
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 1,186
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ -
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 564,863
5b	Employee benefits	46-5-134(f)(1)(C)	$ 280,732
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 8,378
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 12,252
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ -
8b	Purchase costs	46-5-134(f)(1)(F)	$ -
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ -
9b	Purchase costs	46-5-134(f)(1)(G)	$ -
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 46,482

Coffee County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2021

Line No.		O.C.G.A. Reference:		
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	80
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	-
11b	Purchase costs	46-5-134(f)(1)(I)	$	-
11c	Maintenance costs	46-5-134(f)(1)(I)	$	-
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	20,874
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2)(B)(ii)	$	-
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	$	-
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	$	-
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	-
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2)(B)(iv)	$	-
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	$	-
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	$	-
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2)(B)(v)	$	-
16b	Purchase costs	46-5-134(f)(2)(B)(v)	$	-
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	$	-
17	Other expenditures not included in Lines 2 through 16 above.			

Coffee County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2021

Line No.		O.C.G.A. Reference	
	Identify by object and purpose.		
	Utilities for building used as public safety answering point		$ 14,349
	Telecommunication utilities for public safety answering point		$ 88,926
	Building and miscellaneous equipment repairs and maintenance		$ 2,157
	Professional Fees - Auditing		$ 5,000
	Misc administration supplies and services		$ 7,953
			$
			$ -
			$ -
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 1,053,232

Certification of Local Government Officials

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

Signature of Chief Elected Official AJ Dovers Date:

Print Name of Chief Elected Official: AJ Dovers

Title of Chief Elected Official: Chairman

Signature of Chief Financial Officer Wy Vickers Date:

Print Name of Chief Financial Officer: Welsey Vickers