CRAWFORD COUNTY
GEORGIA



ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021

CRAWFORD COUNTY, GEORGIA

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

CRAWFORD COUNTY, GEORGIA

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Crawford County, Georgia

Report on the Financial Statements

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 Crawford County, Georgia (the "County") as of and for the year ended September 30, 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.

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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Crawford County Board of Health, which represents 13 percent, 3 percent, and 72 percent, respectively, of the assets, net position, and revenues of the component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Crawford County Board of Health, is based solely on the report of the other auditors. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinions

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 aggregate remaining fund information of Crawford County, Georgia as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows, and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information on pages 4 through 12, the schedule of changes in the net pension liability and related ratios on page 56, the schedule of contributions on page 57 and the notes to the required supplementary information on page 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the schedules of projects constructed with special sales tax proceeds, the CDBG project cost schedule, and the Crawford County Development Authority component unit financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, the schedules of projects constructed with special sales tax proceeds, the CDBG project cost schedule, and the Crawford County Development Authority component unit financial statements, are the responsibility of management and were derived from and relate 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 by us and other auditors. In our

opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements and schedules, the schedules of projects constructed with special sales tax proceeds, the CDBG project cost schedule, and the Crawford County Development Authority component unit financial statements, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2022, on our consideration of Crawford County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Crawford County, Georgia's 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 Crawford County, Georgia's internal control over financial reporting and compliance.

Clifton, Gifford, Hardin & Pate LLC

Macon, Georgia
March 29, 2022

MANAGEMENT'S DISCUSSION & ANALYSIS

As management of Crawford County, Georgia (the "County"), we offer readers of Crawford County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and the notes to the financial statements.

Financial Highlights

- The assets and deferred outflows of resources of Crawford County exceeded its liabilities and deferred inflows of resources at September 30, 2020, by $20,160,123 (net position) and at September 30, 2021, by $20,769,870 (net position). Of this amount, ($199,884) represents unrestricted (deficit) net position, which is an increase in unrestricted (deficit) net position from the prior year of ($783,518).

- At September 30, 2021, the County's total fund balances as summarized for all governmental fund types on page 17 of the financial statements were $3,218,568. At September 30, 2020, the County's total fund balances as summarized for all governmental funds were $2,579,749, an increase of $638,819, or 25% from the 2020 fiscal year.

Overview of the Financial Statements

This Discussion and Analysis is intended to serve as an introduction to Crawford County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of Crawford County's finances, in a manner similar to a private-sector business. All governmental and business-type activities are consolidated to arrive at a total for the Primary Government. There are two government-wide statements, the statement of net position and the statement of activities, which are described below.

The statement of net position presents information on all of the County's assets, deferred outflows, deferred inflows, and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

The governmental activities of the County include general government, judicial, public safety, public works, health and welfare, culture and recreation, and housing and development.

The business-type activities of the County include water services. The government-wide financial statements include not only Crawford County itself (known as the primary government), but also the Crawford County Department of Public Health and the Crawford County Development Authority. These are legally separate entities that are component units of the County due to the significance of their operational or financial relationships with the County. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Crawford County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Crawford County maintains governmental funds to account for the following activities: General; Special Revenue (Sheriff's Department Drug Fund, Jail Fund, Drug Education, Law Library, Revolving Loan, Transit, Crime Victim, E911, and the American Rescue Plan Fund) and Capital Projects (SPLOST VII Fund, LMIG Fund, Community Development Block Grant (CDBG) Fund, and the TSPLOST Fund).

Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund and American Rescue Plan Fund, which are considered to be a major funds. Data from the other governmental funds are combined into a single, aggregated column. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. Crawford County adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund and the American Rescue Plan Fund within the basic financial statements. Additionally, budgetary comparison statements for each Special Revenue Fund are presented immediately following the notes to the financial statements.

Proprietary funds. Crawford County uses an enterprise fund, also known as the business-type function, to account for the Crawford County Water Fund. The proprietary fund is reflected in the business-type activities of the government-wide financial statements.

Custodial funds. Custodial funds are used to account for the assets and liabilities of the Constitutional Officers to include the Superior Court, Magistrate Court, Probate Court, Sheriff's Department, Tax Commissioner's Office and Alternative Dispute Resolution. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Crawford County, assets and deferred outflows exceed liabilities and deferred inflows by $20,160,123 at the close of the 2020 fiscal year and by $20,769,870 at the close of the 2021 fiscal year, an increase of $609,747 or 3.02%. Of the $20,160,123, $10,250,505 resulted from County's governmental activities and $9,909,618 resulted from the County's business-type activities in 2020. In comparison, for fiscal year 2021, of the $20,769,870, $11,095,406 resulted from the County's governmental activities and $9,674,464 resulted from the County's business-type activities.

By far, the largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Crawford County's Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2021	2020	2021	2020	2021
Current and other assets	$ 3,300,883	$ 4,786,588	$ 172,207	$ 129,797	$ 3,473,090	$ 4,916,385
Capital assets	10,186,189	9,879,609	11,324,772	11,077,662	21,510,961	20,957,271
Total assets	13,487,072	14,666,197	11,496,979	11,207,459	24,984,051	25,873,656
Deferred outflows of resources	493,544	484,231	-	-	493,544	484,231
Other liabilities	799,477	1,515,647	93,347	89,436	892,824	1,605,083
Long-term liabilities outstanding	2,472,261	2,075,633	1,494,014	1,443,559	3,966,275	3,519,192
Total liabilities	3,271,738	3,591,280	1,587,361	1,532,995	4,859,099	5,124,275
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Resources related to pensions	458,373	463,742	-	-	458,373	463,742
	458,373	463,742	-	-	458,373	463,742
Net Position:						
Net investment in capital assets	9,982,834	9,802,122	9,765,514	9,583,650	19,748,348	19,385,772
Restricted	1,161,213	1,545,637	34,080	38,345	1,195,293	1,583,982
Unrestricted (deficit)	(893,542)	(252,353)	110,024	52,469	(783,518)	(199,884)
Total net position	$ 10,250,505	$ 11,095,406	$ 9,909,618	$ 9,674,464	$ 20,160,123	$ 20,769,870

An additional portion of Crawford County's total net position (5.93% in 2020 and 7.63% in 2021) represents resources that are subject to external restrictions on how they may be used. The remaining balance of total unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Crawford County is able to report positive balances in all categories of net position for the government as a whole except for the unrestricted net position category.

Governmental activities. Governmental activities increased the County's net position by $862,168 in 2020 and by $844,901 in 2021. Key elements of this increase/decrease are as follows:

Crawford County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2021	2020	2021	2020	2021
Revenues:						
Program revenues						
Charges for services	$ 1,616,109	$ 1,785,211	$ 483,768	$ 413,978	$ 2,099,877	$ 2,199,189
Operating grants and contributions	1,527,509	835,278	-	-	1,527,509	835,278
Capital grants and contributions	313,073	311,112	369,868	-	682,941	311,112
General revenues:						
Property taxes	4,952,813	4,992,029	-	-	4,952,813	4,992,029
Sales taxes	1,136,562	1,442,168	-	-	1,136,562	1,442,168
Other taxes	941,287	989,550	-	-	941,287	989,550
Unrestricted investment earnings	8,885	6,335	52	37	8,937	6,372
Miscellaneous	205,856	156,708	-	-	205,856	156,708
Total revenues	10,702,094	10,518,391	853,688	414,015	11,555,782	10,932,406
Expenses:						
General government	2,838,493	2,805,185	-	-	2,838,493	2,805,185
Judicial	811,650	913,918	-	-	811,650	913,918
Public safety	2,599,440	2,552,397	-	-	2,599,440	2,552,397
Public works	3,002,587	2,780,002	-	-	3,002,587	2,780,002
Health and welfare	204,361	217,357	-	-	204,361	217,357
Recreation	185,648	223,869	-	-	185,648	223,869
Community and economic development	133,000	125,911	-	-	133,000	125,911
Interest on long-term debt	64,747	54,851	-	-	64,747	54,851
Water	-	-	532,776	649,169	532,776	649,169
Total expenses	9,839,926	9,673,490	532,776	649,169	10,372,702	10,322,659
Change in net position	862,168	844,901	320,912	(235,154)	1,183,080	609,747
Net position, beginning	9,388,337	10,250,505	9,588,706	9,909,618	19,020,983	20,160,123
Net position, ending	$ 10,250,505	$ 11,095,406	$ 9,909,618	$ 9,674,464	$ 20,204,063	$ 20,769,870

Financial Analysis of the Government's Funds

As noted earlier, Crawford County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

At the end of the 2021 fiscal year, the County's governmental funds reported combined ending fund balances of $3,218,568 an increase of $638,819 in comparison with the prior year. Unassigned general fund balance increased by $185,547. Due to the implementation of GASB 54 during the fiscal year ending September 30, 2012, there are no unassigned fund balances associated with special revenue or capital project funds. For these funds, fund balances are reported as: (1) nonspendable, (2) restricted, (3) assigned, or (4) unassigned. Approximately 79.37% of the fund balance for the general fund is unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of Crawford County. At the end of the current fiscal year, total fund balance reached $1,615,521 for which all was unassigned with the exception of $330,268. Of this, $298,436 was shown as nonspendable for prepaids and $31,832 was classified as assigned fund balance for the jail's commissary fund. The fund balance of the County's total general fund increased by $227,353 during fiscal year 2021. The County's revenues collected in 2021 was more than the final budget by $1,178,517. The County's expenditures were less than the final budget by $81,863. When combined with transfers out of the general fund ($19), transfers in to the general fund of $447,980, insurance recoveries of $37,478 and debt service payments ($125,868 in principal and $5,219 in interest), the net result was the increase of $227,353.

The Capital Project Funds account for the financial resources provided from the 2009 and the 2014 (SPLOST VII) one percent Special Purpose Local Option Sales Tax (SPLOST). The resources from the 2009 SPLOST issuance must be used for roads, streets, and bridges, a new government facility, public safety facilities, recreation facilities and capital equipment, courthouse improvements, economic and community development projects, water/wastewater improvements for the City or Roberta, and public safety facilities and equipment for the City or Roberta. The 2014 SPLOST issuance (SPLOST VII) was established to account for the proceeds of sales taxes collected for capital projects to be constructed with proceeds from general obligation bonds. At the end of the 2021 fiscal year, the non major Capital Project funds (SPLOST VII Fund, LMIG Fund, Community Development Block Grant (CDBG) Fund, and the TSPLOST Fund) had a combined fund balance of $1,036,024. All activities of the 2009 SPLOST and the 2014 SPLOST (SPLOST VII) are reported between the above mentioned funds. Both proceeds from sales tax collections and capital expenditures are reported between the capital projects funds.

The project length budget for the 2014 SPLOST VII is $3,000,000. The financial resources must be used for the funding the following capital outlay projects: roads, street, and bridges, purchase of public safety facilities and equipment, construction of recreation facilities and improvements, water/wastewater projects for the City of Roberta, and public safety equipment and facilities for the City of Roberta. Additionally, a majority of the budget (68%) is used to for the repayment of bonds.

The project length budget for the TSPLOST is $2,800,000. The financial resources for the TSPLOST must be used for road, street, and bridges throughout the County.

Proprietary funds. Crawford County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The County's only proprietary fund type is an enterprise fund.

For the year ended September 30, 2021, the proprietary fund indicates total net position of $9,674,464. This is a decrease in total net position for the proprietary fund in the amount of $235,154. As comparted to 2020.

Crawford County
Enterprise Net Operating Income,
Nonoperating Expenses and Transfers

	2020	2021
Net operating (loss)/income:		
Water Fund	$ 11,036	$ (178,310)
Total net operating (loss)/income	11,036	(178,310)
Nonoperating expenses	(59,992)	(56,844)
Loss before transfers and contributions	(48,956)	(235,154)
Capital Contributions	369,868	-
Changes in net position	$ 320,912	$ (235,154)

Capital Asset and Debt Administration

Capital assets. Crawford County's investment in capital assets for its governmental activities as of September 30, 2021 decreased $306,580 to $9,879,609 (net of accumulated depreciation). Additionally, the County's investment in capital assets for its business-type activities as of September 30, 2021 decreased $247,110 to $11,077,662. This investment in capital assets includes land, construction in progress (several roads being paved as well as a recreation building which includes a concession stand and bathrooms) buildings and improvements, machinery and equipment, vehicles, land improvements, roads, streets and bridges (infrastructure), and water lines (infrastructure).

Crawford County's Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2020	2021	2020	2021	2020	2021
Land	$ 625,575	$ 669,255	$ 26,000	$ 26,000	$ 651,575	$ 695,255
Construction in progress	166,028	33,225	-	-	166,028	33,225
Buildings and improvements	3,110,392	3,116,158	441,091	430,526	3,551,483	3,546,684
Machinery and equipment	833,459	970,252	29,599	32,786	863,058	1,003,038
Vehicles	879,209	819,432	31,040	23,280	910,249	842,712
Infrastructure	4,315,883	4,042,230	10,797,042	10,565,070	15,112,925	14,607,300
Land improvements	255,643	229,057	-		255,643	229,057
Total	$ 10,186,189	$ 9,879,609	$ 11,324,772	$ 11,077,662	$ 21,510,961	$ 20,957,271

Long-term debt. At the end of the current fiscal year, Crawford County had total outstanding debt of $3,947,132 of which $1,494,012 is from the proprietary fund (water).

- Capital leases are used to finance new equipment primarily in the Road department.
- Crawford County closed its landfill on Fairplay Hill Road many years ago. Federal and state laws require maintenance and monitoring of the landfill for a period of thirty (30) years. The County has six (6) years of monitoring remaining. The costs of monitoring have been estimated based on what it would cost to perform all postclosure care in 2021. However, the actual cost may be higher due to inflation, changes in technology, or changes in laws.

Crawford County's Long-term Debt

	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Governmental activities:					
General obligation bonds	$ 2,000,000	$ -	$ 265,000	$ 1,735,000	$ 270,000
Capital leases	203,355	-	125,868	77,487	77,487
Net pension liability	428,240	-	24,388	403,852	-
Landfill postclosure	261,534	-	24,753	236,781	30,000
	$ 2,893,129	$ -	$ 440,009	$ 2,453,120	$ 377,487
Business-type activities:					
Revenue bonds	$ 1,542,639	$ -	$ 48,627	$ 1,494,012	$ 40,453
Notes payable	16,619	-	16,619	-	-
Total	$ 1,559,258	$ -	$ 65,246	$ 1,494,012	$ 40,453

Additional detail on capital assets and long-term debt activity can be found in the notes to the financial statements.

Economic Factors

- The unemployment rate for Crawford County is at 2.3%. The rate for Middle Georgia is higher at 3.4%. The rate for the State of Georgia is 3.7%. (Unemployment rate per the United States Department of Labor-Bureaus of Labor Statistics website: https://data.bls.gov.)

Requests for Information

This financial report is designed to provide a general overview of Crawford County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Crawford County Board of Commissioner's Office, Crawford County, Georgia, Post Office Box 1059, Roberta, Georgia 31078.

FINANCIAL STATEMENTS

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
ASSETS					
Cash and cash equivalents	$ 2,870,675	$ 246,044	$ 3,116,719	$ 607,160	$ 492,345
Investments	500,136	-	500,136	-	-
Receivables, net of allowance					
Taxes	484,092	-	484,092	-	-
Accounts	229,391	33,020	262,411	-	11,929
Due from other governments	207,987	-	207,987	-	-
Internal balances	192,141	(192,141)	-	-	-
Prepaid items	298,436	4,529	302,965	-	-
Due from component unit	3,730	-	3,730	-	-
Restricted cash	-	38,345	38,345	-	-
Capital assets					
Non depreciable	702,480	26,000	728,480	354,016	-
Depreciable assets, net	9,177,129	11,051,662	20,228,791	2,381,648	4,301
Total Assets	14,666,197	11,207,459	25,873,656	3,342,824	508,575
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pensions	484,231	-	484,231	-	116,427
Deferred outflows of resources related to OPEB	-	-	-	-	79,415
Total deferred outflows of resources	484,231	-	484,231	-	195,842

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2021
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
LIABILITIES					
Accounts payable	253,789	20,511	274,300	5,800	2,299
Accrued salaries and benefits	102,813	4,917	107,730	-	7,013
Accrued interest	14,930	2,330	17,260	-	-
Unearned revenue	757,086	-	757,086	4,000	-
Due to primary government	-	-	-	3,730	-
Customer deposits payable	-	11,225	11,225	3,800	-
Due to other governments	9,542	-	9,542	-	-
Noncurrent liabilities:					
Due within one year					
Bonds payable	270,000	50,453	320,453	-	-
Capital leases	77,487	-	77,487	-	-
Landfill postclosure	30,000	-	30,000	-	-
Due in more than one year					
Bonds payable	1,465,000	1,443,559	2,908,559	-	-
Landfill postclosure	206,781	-	206,781	-	-
Compensated absences	-	-	-	-	37,881
Net pension liability	403,852	-	403,852	-	384,826
Net OPEB liability	-	-	-	-	70,161
Total Liabilities	3,591,280	1,532,995	5,124,275	17,330	502,180
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources related to pensions	463,742	-	463,742	-	-
Deferred inflows of resources related to OPEB	-	-	-	-	97,058
Total deferred inflows of resources	463,742	-	463,742	-	97,058
NET POSITION					
Net investment in capital assets	9,802,122	9,583,650	19,385,772	2,735,664	4,301
Restricted for					
Capital outlay	716,241	-	716,241	-	-
Other restrictions	829,396	38,345	867,741	-	-
Unrestricted (deficit)	(252,353)	52,469	(199,884)	589,830	100,878
Total Net Position	$ 11,095,406	$ 9,674,464	$ 20,769,870	$ 3,325,494	$ 105,179

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

CRAWFORD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General government	$ 2,805,185	$ 393,933	$ 158,475	$ -
Public safety	2,552,397	238,154	184,438	-
Public works	2,780,002	748,814	255,835	307,987
Judicial	913,918	326,901	39,148	-
Health and welfare	217,357	4,220	175,496	3,125
Culture and recreation	223,869	73,189	8,451	-
Housing and development	125,911	-	13,435	-
Interest on long-term debt	54,851	-	-	-
Total governmental activities	9,673,490	1,785,211	835,278	311,112
Business-type Activities				
Water Fund	649,169	413,978	-	-
Total business-type activities	649,169	413,978	-	-
Total Primary Government	$ 10,322,659	$ 2,199,189	$ 835,278	$ 311,112
Component Units:				
Development Authority	$ 253,313	$ 201,274	$ 10,000	$ -
Health Department	497,503	176,865	434,820	-
Total Component Units	$ 750,816	$ 378,139	$ 444,820	$ -
General Revenues				
Property tax				
Sales tax				
Other tax				
Interest revenue				
Insurance recoveries				
Miscellaneous				
Total General Revenues				
Change in Net Position				
Net Position (Deficit) - Beginning of Year				
Net Position - End of Year				

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

CRAWFORD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(CONTINUED)

	Net (Expense) Revenue and Changes in Net Position				
	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Development Authority	Health Department
	$ (2,252,777)	$ -	$ (2,252,777)		
	(2,129,805)	-	(2,129,805)		
	(1,467,366)	-	(1,467,366)		
	(547,869)	-	(547,869)		
	(34,516)	-	(34,516)		
	(142,229)	-	(142,229)		
	(112,476)	-	(112,476)		
	(54,851)	-	(54,851)		
	(6,741,889)	-	(6,741,889)		
	-	(235,191)	(235,191)		
	-	(235,191)	(235,191)		
	(6,741,889)	(235,191)	(6,977,080)		
				$ (42,039)	$ -
				-	114,182
				(42,039)	114,182
	4,992,029	-	4,992,029	-	-
	1,442,168	-	1,442,168	-	-
	989,550	-	989,550	-	-
	6,335	37	6,372	243	442
	37,478	-	37,478	-	-
	119,230	-	119,230	28,747	-
	7,586,790	37	7,586,827	28,990	442
	844,901	(235,154)	609,747	(13,049)	114,624
	10,250,505	9,909,618	20,160,123	3,338,543	(9,445)
	$ 11,095,406	$ 9,674,464	$ 20,769,870	$ 3,325,494	$ 105,179

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

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General Fund	American Rescue Plan Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 723,820	$ 756,686	$ 1,390,169	$ 2,870,675
Investments	400,109	-	100,027	500,136
Taxes receivable	484,092	-	-	484,092
Accounts receivable, net	192,658	-	36,733	229,391
Due from other governments	71,907	-	136,080	207,987
Due from other funds	282,172	-	45,014	327,186
Due from component unit	3,730	-	-	3,730
Prepaid items	298,436	-	-	298,436
Total Assets	$ 2,456,924	$ 756,686	$ 1,708,023	$ 4,921,633
LIABILITIES				
Accounts payable	$ 252,726	$ -	$ 1,063	$ 253,789
Accrued liabilities	98,873	-	3,940	102,813
Unearned revenue	-	756,686	400	757,086
Due to other governments	-	-	9,542	9,542
Due to other funds	45,014	-	90,031	135,045
Total Liabilities	396,613	756,686	104,976	1,258,275
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	444,790	-	-	444,790
Total Deferred Inflows of Resources	444,790	-	-	444,790
FUND BALANCES				
Nonspendable	298,436	-	-	298,436
Restricted	-	-	1,545,637	1,545,637
Assigned	31,832	-	57,410	89,242
Unassigned	1,285,253	-	-	1,285,253
Total Fund Balances	1,615,521	-	1,603,047	3,218,568
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,456,924	$ 756,686	$ 1,708,023	$ 4,921,633

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

CRAWFORD COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Amounts reported for governmental activities in the statement of net position are different because:		
Total Fund Balances - Governmental Funds	$	3,218,568
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		23,237,840
Accumulated depreciation		(13,358,231)
Deferred outflows of resources		
Pension contributions		484,231
Revenues		
Some of the government's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are unearned in the funds.		444,790
Long-term Liabilities		
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the Statement of Net Position. Long-term liabilities at year-end consist of the following:		
Bonds payable		(1,735,000)
Capital leases payable		(77,487)
Landfill		(236,781)
Net pension liability		(403,852)
Accrued interest payable		(14,930)
Deferred inflows of resources		
Pension contributions		(463,742)
Total Net Position of Governmental Activities	$	11,095,406

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	General Fund	American Rescue Plan Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	$ 4,908,100	$ -	$ -	$ 4,908,100
Sales taxes	640,962	-	1,109,193	1,750,155
Other taxes	989,550	-	-	989,550
Licenses and permits	98,254	-	-	98,254
Intergovernmental revenue	13,028	447,980	377,395	838,403
Charges for services	1,310,405	-	226,458	1,536,863
Fines and forfeitures	110,370	-	39,724	150,094
Interest earnings	5,962	-	373	6,335
Other miscellaneous revenues	71,453	-	47,777	119,230
Total Revenues	8,148,084	447,980	1,800,920	10,396,984
Expenditures:				
Current:				
General government	2,797,819	-	38	2,797,857
Judicial	865,076	-	19,448	884,524
Public safety	2,194,718	-	138,478	2,333,196
Public works	2,030,246	-	420,224	2,450,470
Health and welfare	84,725	-	150,448	235,173
Culture and recreation	179,036	-	-	179,036
Housing and community development	123,463	-	-	123,463
Intergovernmental	-	-	112,169	112,169
Debt Service				
Principal	125,868	-	265,000	390,868
Interest	5,219	-	49,632	54,851
Capital Outlay	-	-	234,036	234,036
Total Expenditures	8,406,170	-	1,389,473	9,795,643
Excess (Deficiency) of Revenues Over (Under) Expenditures	(258,086)	447,980	411,447	601,341
Other Financing Sources (Uses):				
Insurance recoveries	37,478	-	-	37,478
Transfers from other funds	447,980	-	19	447,999
Transfers to other funds	(19)	(447,980)	-	(447,999)
Total other financing sources (uses)	485,439	(447,980)	19	37,478
Net change in fund balances	227,353	-	411,466	638,819
Fund Balance, beginning of year	1,388,168	-	1,191,581	2,579,749
Fund Balance, end of year	$ 1,615,521	$ -	$ 1,603,047	$ 3,218,568

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

CRAWFORD COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:		
Net Change in Fund Balances - total governmental funds	$	638,819
Capital Assets		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.		
Total capital outlays		501,599
Total depreciation		(808,179)
Deferred outflows of resources related to pensions is not available during the current period and		
Change in deferred outflows of resources related to pensions		(9,313)
Long-term Debt		
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:		
Bonds payable		265,000
Capital leases		125,868
Net pension liability		24,388
Landfill		24,753
Accrued interest on debt		3,406
Deferred inflows of resources related to pensions is not available during the current period and		
Change in deferred inflows of resources related to pensions		(5,369)
Revenues		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		83,929
Change in Net Position of Governmental Activities	$	844,901

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

CRAWFORD COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 4,439,100	$ 4,439,100	$ 4,908,100	$ 469,000
Sales taxes	425,000	425,000	640,962	215,962
Other taxes	805,000	805,000	989,550	184,550
Licenses and permits	55,000	55,000	98,254	43,254
Intergovernmental revenue	13,000	13,000	13,028	28
Charges for services	1,131,967	1,131,967	1,310,405	178,438
Fines and forfeitures	76,000	76,000	110,370	34,370
Interest earnings	3,000	3,000	5,962	2,962
Other miscellaneous revenues	21,500	21,500	71,453	49,953
Total Revenues	6,969,567	6,969,567	8,148,084	1,178,517
Expenditures				
Current				
General government:				
County administrator	40,000	71,475	71,475	-
County commission	1,163,174	1,391,042	1,391,042	-
Grounds maintenance	317,956	339,803	339,803	-
Elections	77,899	137,641	137,641	-
Planning and zoning	160,605	215,200	215,200	-
Tax assessors	325,302	370,846	370,846	-
Tax commissioner	205,363	265,878	265,878	-
Board of equalization	7,034	7,034	5,934	1,100
Total general government	2,297,333	2,798,919	2,797,819	1,100
Judicial:				
District attorney	9,050	9,050	7,446	1,604
Magistrate court	137,234	163,347	163,347	-
Probate court	155,574	158,390	158,390	-
Superior court	292,141	325,458	325,458	-
Clerk of superior court	193,401	210,435	210,435	-
Total judicial:	787,400	866,680	865,076	1,604

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

CRAWFORD COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current				
Public safety:				
Coroner	31,425	59,151	59,151	-
Fire department	139,502	139,502	133,515	5,987
Emergency management	39,941	39,941	31,139	8,802
Jail	414,158	589,859	589,859	-
Dispatcher	293,505	293,505	246,727	46,778
Sheriff	905,415	1,134,327	1,134,327	-
Total public safety	1,823,946	2,256,285	2,194,718	61,567
Public works:				
Roads	757,258	1,023,840	1,023,840	-
Shop	242,030	327,791	327,791	-
Waste collection	550,000	588,802	588,802	-
Waste disposal	101,650	101,650	89,813	11,837
Total public works	1,650,938	2,042,083	2,030,246	11,837
Health and welfare:				
Health and welfare	70,000	70,000	68,811	1,189
Older Americans Council	6,400	11,918	11,918	-
Welfare	4,000	4,000	3,996	4
Total health and welfare	80,400	85,918	84,725	1,193
Culture and recreation:				
Recreation	133,467	133,467	132,206	1,261
Libraries	37,234	46,830	46,830	-
Total culture and recreation	170,701	180,297	179,036	1,261

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

CRAWFORD COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current				
Housing and community development:				
Forest resources	20,000	20,000	16,699	3,301
Extension office	52,903	56,142	56,142	-
Conservation	39,946	40,622	40,622	-
Development authority	10,000	10,000	10,000	-
Total housing and community development	122,849	126,764	123,463	3,301
Total current expenditures	6,933,567	8,356,946	8,275,083	81,863
Debt service:				
Principal	112,000	125,868	125,868	-
Interest	9,000	9,000	5,219	3,781
Total debt service	121,000	134,868	131,087	3,781
Total expenditures	7,054,567	8,491,814	8,406,170	85,644
Excess (Deficiency) of Revenues Over (Under) Expenditures	(85,000)	(1,522,247)	(258,086)	1,264,161
Other Financing Sources (Uses):				
Insurance recoveries	-	-	37,478	37,478
Transfers in from other funds	15,000	15,000	447,980	432,980
Transfers to other funds	-	(19)	(19)	-
Total Other Financing Sources (Uses)	15,000	14,981	485,439	470,458
Net change in fund balance	(70,000)	(1,507,266)	227,353	1,734,619
Fund Balance, beginning of year	1,388,168	1,388,168	1,388,168	-
Fund Balance, end of year	$ 1,318,168	$ (119,098)	$ 1,615,521	$ 1,734,619

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

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUND
AMERICAN RESCUE PLAN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Revenue:				
Intergovernmental	$ -	$ 447,980	$ 447,980	$ -
Total Revenues	-	447,980	447,980	-
Expenditures:				
Current:				
General government	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	447,980	447,980	-
Other Financing Sources (Uses):				
Transfers to other funds	-	(447,980)	(447,980)	-
Total Other Financing Sources (Uses)	-	(447,980)	(447,980)	-
Change in fund balance	-	-	-	-
Fund Balance - beginning of year	-	-	-	-
Fund Balance - end of year	$ -	$ -	$ -	$ -

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2021

	Business-type Activities - Enterprise Fund
	Water Fund
ASSETS	
Current assets:	
Cash	$ 246,044
Restricted cash	38,345
Accounts receivable, net of allowance for uncollectible accounts	33,020
Prepaid items	4,529
Total current assets	321,938
Noncurrent assets:	
Capital assets:	
Nondepreciable	26,000
Depreciable, net	11,051,662
Total capital assets	11,077,662
Total noncurrent assets	11,077,662
Total assets	11,399,600
LIABILITIES	
Current liabilities:	
Accounts payable	20,511
Accrued liabilities	4,917
Accrued interest	2,330
Customer deposits payable	11,225
Due to other funds	192,141
Current maturities of long term debt	50,453
Total current liabilities	281,577
Long-term liabilities:	
Long-term debt, net of current portion	1,443,559
Total long-term liabilities	1,443,559
Total liabilities	1,725,136
NET POSITION	
Net investment in capital assets	9,583,650
Restricted for	
Water system maintenance	38,345
Unrestricted	52,469
Total net position	$ 9,674,464

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities - Enterprise Fund
	Water Fund
Operating Revenues:	
Charges for services	$ 413,978
Total operating revenues	413,978
Operating Expenses:	
Cost of sales and services	212,862
General and administration	123,708
Depreciation	255,718
Total Operating Expenses	592,288
Operating income	(178,310)
Non-Operating Revenues (Expense):	
Interest income	37
Interest expense	(56,881)
Total Non-Operating Expenses	(56,844)
Change in net position	(235,154)
Net position - beginning of year	9,909,618
Net position - end of year	$ 9,674,464

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities - Enterprise Fund
Cash Flows from Operating Activities:	Water Fund
Receipts from customers and users	$ 416,183
Payments to employees	(98,966)
Payments to suppliers for goods and services provided	(104,176)
Net Cash Provided by Operating Activities	213,041
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(8,608)
Principal payments on long-term debt	(65,246)
Interest payments on long-term debt	(57,084)
Net Cash Used for Capital and Related Financing Activities	(130,938)
Cash Flows from Investing Activities:	
Interest received	37
Net Cash Provided by Investing Activities	37
Net Increase in Cash and Cash Equivalents	82,140
Cash and Cash Equivalents - Beginning of Year	202,249
Cash and Cash Equivalents - End of Year	$ 284,389
Classified as:	
Cash	$ 246,044
Restricted Cash	38,345
	$ 284,389

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(CONTINUED)

	Business-type Activities - Enterprise Fund
	Water Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	$ (178,310)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation	255,718
Changes in Assets and Liabilities:	
(Increase)/decrease in accounts receivables	1,255
(Increase)/decrease in prepaid items	(269)
Increase/(decrease) in accounts payable	9,541
Increase/(decrease) in accrued liabilities	592
Increase/(decrease) in due to other funds	123,564
Increase/(decrease) in customer deposits	950
Total adjustments	391,351
Net Cash Provided by Operating Activities	$ 213,041

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 618,972
Taxes receivable for other governments	484,092
Total Assets	1,103,064
LIABILITIES	
Funds due to other local governments	395,370
Funds due to others	45,989
Uncollected taxes	484,092
Total Liabilities	925,451
NET POSITION	
Restricted for individuals, organizations and other governments	177,613
Total Net Position	$ 177,613

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Custodial Funds
ADDITIONS	
Taxes collected for other governments	$ 12,264,772
Fines collected for other governments	481,777
Funds collected for others	384,198
Total Additions	13,130,747
DEDUCTIONS	
Taxes distributed to other governments	12,265,943
Fines distributed to other governments	482,236
Funds distributed to others	368,745
Total Deductions	13,116,924
CHANGES IN NET POSITION	13,823
Net position - beginning of year, restated	163,790
Net position - end of year	$ 177,613

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

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Crawford County is a political subdivision of the State of Georgia. It is governed by an elected board of five county commissioners. The financial statements of Crawford County, Georgia (the County) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. The Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Crawford County (the primary government) and any component units. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationships with the County. In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards Board (GASB) No. 61 "The Financial Reporting Entity: Omnibus, an amendment of GASB Statement No. 14 and 34," the County's relationships with other governments and agencies have been examined. The financial statements of each component unit have been included as a discretely presented component unit. The component unit columns in the combined financial statements include the financial data for the Development Authority of Crawford County, as of September 30, 2021 and the Crawford County Health Department, as of June 30, 2021. The financial information for the component units is reported in columns separate from the County's financial information to emphasize that it is legally separate from the County.

Development Authority of Crawford County

The members of the governing board of the Development Authority of Crawford County (the Development Authority) are appointed by the Board of Commissioners of Crawford County. Although the County does not have the authority to approve or modify the budget of the Development Authority, the County provides financial support to the Development Authority. The Development Authority is presented as a governmental fund type and only maintains a General Fund. The Development Authority does not issue separate financial statements.

Crawford County Health Department

The Crawford County Board of Commissioners appoints three members of the Crawford County Health Department (the Health Department) Board of Directors. Also, the Chairman of the County Board of Commissioners is a member of the Health Department

Board of Directors. Therefore, the Crawford County Board of Commissioners is responsible for four of the seven positions on the Health Department Board of Directors. Complete financial statements for the Crawford County Health Department as of the fiscal year ending June 30, 2021 may be obtained at the Health Department's administrative office at the following location:

Crawford County Health Department
141 McCrary Avenue
Roberta, Georgia 31078

B. Fund Accounting

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. Government-wide financial statements do not provide information by fund but distinguish between the County's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to those 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 segments. 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 and Basis of Accounting

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 the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized

as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County 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 claims and judgments, are recorded only when payment is due.

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

Property taxes, sales tax, intergovernmental grants, and investment income 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 County.

The format of the fund financial statements has been modified by GASB Statement No. 34. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. GASB Statement No. 34 also requires, as required supplementary information, Management's Discussion and Analysis which includes an analytical overview of the County's financial activity.

The County reports the following major governmental funds:

> The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
>
> The **American Rescue Plan Fund** is used to account for the federal funding from the Coronavirus Local Fiscal Recovery Fund and the restricted expenditures of the program.

The County reports the following major proprietary fund:

> The **Water Fund** is an enterprise fund used to account for the provision of water services to citizens of Crawford County. Activities of the fund include water administration, operations, billing and collections.

Additionally, the County reports the following fund types:

> The **special revenue funds** account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.
>
> The **capital project funds** account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Business-type / Proprietary Funds).

The **custodial funds** are used to account for fiduciary activities that are not required to reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

Amounts reported as program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions. 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 non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges for goods and services provided. Operating expenses of the enterprise funds include the cost of these goods and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Cash and Cash Equivalents

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

E. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. For the most part, the effect of interfund activity has been removed from the government-wide statement of net position. Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide statement of net position as "internal balances." In the fund financial statements, these receivables and payables are classified as "due from other funds" or "due to other funds."

F. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County chose to include all such items regardless of their acquisition date. The County was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to acquisition year or estimated acquisition year).

The cost 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 improvements are capitalized as projects are constructed.

Capital assets of the primary government and each discretely presented component unit are depreciated using the straight-line method over the following useful lives:

Asset Category	Years
Land improvements	15-20
Buildings and improvements	20-60
Equipment	5-20
Vehicles	5-20
Infrastructure	30-60

H. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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

I. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused personal hours that the employee may use for sickness and vacation. There is no liability for unpaid sick leave or vacation leave, as the County does not have a policy to pay any amounts when employees separate from service with the County whether it is through termination or voluntary resignation. Instead, the amount earned but unused can be added towards retirement (i.e., employee can retire early and receive a salary for time accrued).

J. Management Estimates

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

K. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources (expense / expenditures) until then. The County has one item that qualifies for reporting in this category. The deferred outflow of resources related to the pension plans. This amount is deferred and will be recognized as a reduction of the net pension liability in future years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of deferred inflows, which arises under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the items, unavailable revenue, are reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The government has one type of deferred inflows, which arises only under the accrual basis of accounting for the deferred inflows of resources related to pensions that is reported on the government-wide statement of net position.

L. Net Position Flow Assumption

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

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

M. Fund Equity

In the financial statements, governmental funds report the following classifications of fund balance in accordance with Governmental Accounting Standards Board Statement No. 54:

- Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – amounts are restricted when constraints have been placed on the use of resources (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners (the Board). The Board approves committed resources through a motion and vote during the voting session of the Board's meetings.
- Assigned – amounts that are constrained by the Board's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board has authorized the County finance director or designee to assign fund balances.
- Unassigned – amounts that have not been assigned to other funds and that are not restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance.

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

- Committed
- Assigned
- Unassigned

The County does not have a formal minimum fund balance policy. The following is a summary of the fund balance classifications as of September 30, 2021:

	General Fund	Nonmajor Governmental	Total
Fund Balances			
Nonspendable:			
Prepaids	$ 298,436	$ -	$ 298,436
Restricted for:			
Capital outlay	-	1,036,024	1,036,024
Law enforcement	-	53,926	53,926
Law library	-	53,816	53,816
Drug education	-	112,630	112,630
Revolving loan	-	163,215	163,215
E911	-	73,455	73,455
Crime victim	-	52,571	52,571
Assigned			
Transit	-	57,410	57,410
Jail concession	31,832	-	31,832
Unassigned	1,285,253	-	1,285,253
Total fund balances	$ 1,615,521	$ 1,603,047	$ 3,218,568

NOTE 2 – LEGAL COMPLIANCE – BUDGETS

Budgets and Budgetary Accounting

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

1. After preparation of the departmental budgets by the department heads and the County Manager, each department head formally presents the budget to the Board of Commissioners. The Board of Commissioners reviews each budget at this time.
2. After review of each departmental budget and revisions made by the department heads, the budget is adopted by the Board of Commissioners.
3. Formal budgetary integration is the management tool used as a control device during the year for the General Fund. The legal level of budgetary control is the department level.
4. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual appropriated budget is legally adopted for the General Fund and Special Revenue Funds.
5. All appropriations lapse at fiscal year-end.

NOTE 3 – DEPOSITS AND INVESTMENTS

A. Deposits

Credit risk. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the local government investment pool established by state law (Georgia Fund 1); 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 that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial credit risk — deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of September 30, 2021, all of the deposits of the County and its component units were fully collateralized in accordance with the state statutes.

B. Investments

	Credit Rating	Investment Value	Weighted Average Maturity
Office of the State Treasurer	AAAf/S1+	$ 500,136	60 days or less

Custodial credit risk. For an investment, the custodial risk is the risk that in the event of the failure of the counter-party to a transaction, an entity will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. Office of State Treasurer is not required to disclose custodial credit risk. The County had no such investments with such risk as of September 30, 2021.

Interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk. Georgia laws (O.C.G.A. 36-83-4 and 36-82-7) limit investments of Counties. The County has no investment policy that would further limit its investment choices. As of September 30, 2021, the County's investment in the Office of the State Treasurer was rated AAAf/S1+ by Standard and Poor's. Shares sold and redeemed are based on $1.00 per share. The reported value of the pool is the same as the fair value of the pool shares.

Fair Value Measurements. Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application establishes a hierarchy of inputs to the valuation techniques of certain assets and liabilities at fair value. This hierarchy consists of three broad levels: Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are quoted market prices for similar assets or liabilities, or quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable. Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

As of September 30, 2021, the County has investments in Georgia Fund 1, which are not subject to level disclosures.

NOTE 4 – PROPERTY TAXES

State law requires that property taxes be based on assessed value, which is 40% of market value. All real and personal property (including motor vehicles) is valued as of January 1 of each year and must be returned for tax purposes by March 1. With the exception of motor vehicles and the property of public utilities, which are valued by the State Revenue Department, all assessments are made by the Board of Tax Assessors of Crawford County.

Exemptions are permitted for certain inventories. A homestead exemption is allowed for each taxpayer that is a homeowner and resides in the household as of January 1. There are other exemptions provided by state and local laws.

Upon completion of all assessments and tax returns, the information is turned over to the County Tax Commissioner for compilation of the tax digest. The completed tax digest must be submitted to the State Revenue Commissioner for approval. The State Revenue Commissioner must ascertain that real property on the tax digest has been assessed at the state mandated forty percent (40%) of fair market value. The Commissioner has the option to withhold certain state funding if the mandated 40% level is not reached.

The Crawford County Tax Commissioner distributes tax notices and collects tax payments. Motor vehicle taxes are due based upon the birthday of the owner. The 2020 property taxes were levied on November 3rd, and mailed during November, with a due date of January 20th. Property tax receivables have been reduced to their estimated net realizable value. Estimated uncollectible amounts are based upon historical experience rates and result in a direct reduction of the related revenue amount at the end of the period.

NOTE 5 – RECEIVABLES

Receivables at September 30, 2021, consist of the following:

Receivables:	General Fund	Non-Major Funds	Water Fund	Total
Taxes	$ 484,092	$ -	$ -	$ 484,092
Accounts	331,003	36,733	61,486	429,222
	815,095	36,733	61,486	913,314
Less allowance for uncollectibles	(138,345)	-	(28,466)	(166,811)
Total receivables	$ 676,750	$ 36,733	$ 33,020	$ 746,503

NOTE 6 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2021, for the County's individual major funds and non-major funds in the aggregate are as follows:

	General Fund	Non-Major Funds	Total
Receivables:			
State	$ 54,399	$ 135,086	$ 189,485
Other	17,508	994	18,502
Total receivables	$ 71,907	$ 136,080	$ 207,987

NOTE 7 – CAPITAL ASSETS

A. Primary Government

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 625,575	$ -	$ -	$ 43,680	$ 669,255
Construction in progress	166,028	33,225	-	(166,028)	33,225
Total	791,603	33,225	-	(122,348)	702,480
Capital assets, being depreciated:					
Buildings and improvements	5,083,421	80,568	-	43,377	5,207,366
Equipment	2,612,331	252,683	-	78,971	2,943,985
Vehicles	3,345,452	135,123	-	-	3,480,575
Infrastructure	10,150,630	-	-	-	10,150,630
Land improvements	752,804	-	-	-	752,804
Total	21,944,638	468,374	-	122,348	22,535,360
Less accumulated depreciation for:					
Buildings and improvements	(1,973,029)	(118,179)	-	-	(2,091,208)
Equipment	(1,778,872)	(194,861)	-	-	(1,973,733)
Vehicles	(2,466,243)	(194,900)	-	-	(2,661,143)
Infrastructure	(5,834,747)	(273,653)	-	-	(6,108,400)
Land improvements	(497,161)	(26,586)	-	-	(523,747)
Total	(12,550,052)	(808,179)	-	-	(13,358,231)
Total capital assets, being depreciated, net	9,394,586	(339,805)	-	122,348	9,177,129
Govemmental activities capital assets, net	$ 10,186,189	$ (306,580)	$ -	$ -	9,879,609
			Less related long-term debt outstanding		(77,487)
			Net investment in capital assets		$ 9,802,122

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets, not being depreciated:				
Land	$ 26,000	$ -	$ -	$ 26,000
Total	26,000	-	-	26,000
Capital assets, being depreciated:				
Buildings and improvements	481,675	-	-	481,675
Vehicles	117,276	-	-	117,276
Equipment	150,728	8,608	-	159,336
Water improvements	13,916,560	-	-	13,916,560
Total	14,666,239	8,608	-	14,674,847
Less accumulated depreciation for:				
Buildings and improvements	(40,584)	(10,565)	-	(51,149)
Vehicles	(86,236)	(7,760)	-	(93,996)
Equipment	(121,129)	(5,421)	-	(126,550)
Water improvements	(3,119,518)	(231,972)	-	(3,351,490)
Total	(3,367,467)	(255,718)	-	(3,623,185)
Total capital assets, being depreciated, net	11,298,772	(247,110)	-	11,051,662
Business-type activities capital assets, net	$ 11,324,772	$ (247,110)	$ -	11,077,662
			Less related long-term debt outstanding	(1,494,012)
			Net investment in capital assets	$ 9,583,650

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

Governmental activities:		
General government	$	68,497
Judicial		58,611
Public safety		225,401
Public works		396,105
Health and welfare		12,284
Culture and recreation		44,833
Housing and community development		2,448
Total depreciation expense - governmental activities	$	808,179
Business-type activities:		
Water department	$	255,718
Total depreciation expense - business-type activities	$	255,718

B. Discretely Presented Component Unit – Development Authority

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 354,016	$ -	$ -	$ 354,016
Total	354,016	-	-	354,016
Capital assets, being depreciated:				
Land improvements	112,633	-	-	112,633
Buildings	3,375,305	-	(147,245)	3,228,060
Buildings improvements	410,652	142,212	-	552,864
Infrastructure - roads	5,575	-	-	5,575
Total	3,904,165	142,212	(147,245)	3,899,132
Less accumulated depreciation for:				
Land improvements	(56,198)	(3,135)	-	(59,333)
Buildings	(1,295,044)	(56,255)	2,454	(1,348,845)
Buildings improvements	(75,260)	(28,471)	-	(103,731)
Infrastructure - roads	(5,575)	-	-	(5,575)
Total	(1,432,077)	(87,861)	2,454	(1,517,484)
Total capital assets, being depreciated, net	2,472,088	54,351	(144,791)	2,381,648
Total capital assets, net	$ 2,826,104	$ 54,351	$ (144,791)	$ 2,735,664

C. Discretely Presented Component Unit – Department of Health

Activity for the fiscal year ended June 30, 2021 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Equipment	$ 40,132	$ -	$ -	$ 40,132
Total	40,132	-	-	40,132
Less accumulated depreciation for:				
Equipment	(34,570)	(1,261)	-	(35,831)
Total	(34,570)	(1,261)	-	(35,831)
Total capital assets, being depreciated, net	5,562	(1,261)	-	4,301
Total capital assets, net	$ 5,562	$ (1,261)	$ -	$ 4,301

NOTE 8 – LONG-TERM DEBT

The following is a summary of long-term debt activity for the fiscal year ended September 30, 2021.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds	$ 2,000,000	$ -	$ 265,000	$ 1,735,000	$ 270,000
Capital leases payable	203,355	-	125,868	77,487	77,487
Landfill postclosure	261,534	-	24,753	236,781	30,000
Net pension liability	428,240	-	24,388	403,852	-
Governmental activities long-term liabilities	$ 2,893,129	$ -	$ 440,009	$ 2,453,120	$ 377,487
Business-type activities:					
Notes payable	$ 16,619	$ -	$ 16,619	$ -	$ -
Revenue bonds payable	1,542,639	-	48,627	1,494,012	50,453
Business-type activities long-term liabilities	$ 1,559,258	$ -	$ 65,246	$ 1,494,012	$ 50,453
Component unit-Health Department					
Net pension liability	$ 305,652	$ 79,174	$ -	$ 384,826	$ -
Net OPEB liability	60,657	9,504	-	70,161	-
Compensated absences	37,602	21,670	21,391	37,881	-
Health Department long-term liabilities	$ 403,911	$ 110,348	$ 21,391	$ 492,868	$ -

For the governmental activities, landfill postclosure care costs and net pension liability are generally liquidated by the General Fund.

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of various vehicles and equipment. The 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 values of the future minimum lease payments as of the dates of their inception. Total cost of assets under capital leases as of September 30, 2021 is $1,014,391, which consists of equipment, and is included in governmental activities on the statement of net position. The equipment has a ten-year estimated useful life, with accumulated depreciation of $679,804. This year, $101,439 was included in depreciation expense.

The County's total capital lease debt service requirements to maturity are as follows:

Year ending September 30,	
2022	$ 79,626
Total minimum lease payments	79,626
Less amount representing interest	(2,139)
Present value of minimum lease payments	$ 77,487

Revenue Bonds Payable. In February 2002, the County received $1,329,500 through the issuance of its Crawford County Water Revenue Bond (Series 2002A). Concurrently with the issuance of this Bond, the County issued its Crawford County Water Revenue Bond (Series 2002B), in the principal amount of $806,200. These bonds were used to provide funds needed to pay the cost, in part, of acquiring, constructing, and equipping a water system for the County.

In 2008, the County issued $3,227,200 in water revenue bonds to cover additional costs associated with Phase II of the water system project. These bonds were refunded and retired in fiscal year 2014 with the issuance of the series 2014, general obligation sales tax bonds.

Revenue bonds outstanding at September 30, 2021, are as follows:

Description	Original Amount	Interest Rate	Due Date	Amount
Water system construction	$ 1,329,500	3.25%	2042	$ 905,509
Water system construction	806,200	4.50%	2042	588,503
				$ 1,494,012

Debt service requirements to maturity on the revenue bonds payable are as follows:

Year ending September 30,	Principal	Interest
2022	$ 50,453	$ 55,060
2023	52,357	53,159
2024	54,332	51,184
2025	56,384	49,132
2026	58,515	47,001
2027-2031	327,560	200,019
2032-2036	394,768	132,812
2037-2041	476,209	51,371
2042	23,434	86
Total	$ 1,494,012	$ 639,824

General Obligation Bonds Payable. During the year ended September 30, 2014, the County issued $3,225,000 in general obligation sales tax bonds to retire and refund the Series 2009 Water Revenue Bonds. Proceeds from the County's special purpose local option sales tax will be used to repay these bonds. The bond proceeds were not used for governmental activities.

General obligation bonds outstanding at September 30, 2021, are as follows:

Description	Original Due	Interest Rate	Due Date	Outstanding Amount
Retire and refund Series 2009, Water Revenue Bonds	$ 3,225,000	2.52%	2027	$ 1,735,000
				$ 1,735,000

Debt service requirements to maturity on the general obligation bonds payable are as follows:

Year ending September 30,	Principal	Interest
2022	$ 270,000	$ 43,722
2023	280,000	36,918
2024	285,000	29,862
2025	295,000	22,680
2026	300,000	15,246
2027	305,000	7,686
	$ 1,735,000	$ 156,114

Closure and Postclosure Care Costs

State Route 341 – Hopeville Road. State and Federal laws require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. As of September 30, 2021, 100% of the landfill capacity had been used and all closure costs have been incurred. The landfill has no remaining life without modification or expansion. Engineering studies estimate postclosure costs of approximately $236,781 over the remaining 10-year period. This estimated cost is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of September 30, 2021. The County has estimated the post closure costs associated with the landfill to be $589,844. However, actual cost may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Should any problems occur during the postclosure period, the costs and time period required for the maintenance and monitoring functions may substantially increase.

Jackson Road Inert Landfill. During 2016 the County applied for and received a permit to operate an Inert Waste Landfill on Jackson Road. As of September 30, 2021, the County was still waiting on the Environmental Protection Division's (EPD) approval to accept waste at the new landfill and therefore the percentage of landfill capacity used is 0%. The estimated life of the Inert Landfill is 25 plus years. The County has estimated the post closure costs and closure costs associated with the landfill to be $1,201,179.

Component Unit-Development Authority

Conduit Debt. From time to time, the Development Authority issues revenue bonds and incurs notes payable, building and equipment acquisition notes payable, and construction loans payable to provide financial assistance to private-sector entities or other third parties for the acquisition and construction of industrial and commercial facilities. The bonds and notes are secured by the property financed and are payable solely from payments received on the underlying mortgage loans and lease agreements. Upon repayment of the bonds and notes payable, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance or notes payable. The Development Authority is not obligated in any manner for repayment of these bonds and notes payable.

NOTE 9 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2021, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental funds	$ 90,031
	Water Fund	192,141
Nonmajor governmental funds	General Fund	45,014
		$ 327,186

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers:

Transfer In	Transfer Out	Amount
General Fund	American Rescue Plan Fund	$ 447,980
Nonmajor governmental funds	General Fund	19
		$ 447,999

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 10 – RETIREMENT BENEFITS

ACCG Defined Benefit Plan

Plan Description

The County contributes to the Association County Commissioners of Georgia ("ACCG") Defined Benefit Plan ("Plan"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating Counties in Georgia. ACCG issues a publicly available financial report that includes financial statements and required supplementary information (RSI) for the Plan. That report may be obtained by writing to GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339 or by calling (800) 736-7166.

Participation

All full-time County employees are eligible to participate in the Plan after completing three years of service. The Plan was closed for new participation effective October 1, 2012.

Retirement Benefits

Benefits vest after five years of service. Participants become eligible to retire at age 65 with 3 years in the Plan. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 0.5% of average annual compensation up to $6,600 plus 1.0% of average annual compensation in excess of $6,600 plus $36 for each year of service payable as a life annuity. Service is limited to 35 years. Compensation is averaged over a five-year period prior to retirement or termination. The Plan also provides benefits in the event of death or disability. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

Plan Membership

As of January 1, 2020, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	31
Terminated employees entitled to benefits but not yet receiving them	38
Current active employees	33
Disabled in pay status	-
Total membership in the plan	102

Contributions

The plan members are not required to contribute to the plan. The County is required to contribute at an actuarially determined rate; the current rate is 12.6% of annual covered payroll. The contribution requirements of the County are established and may be amended by the ACCG Board of Trustees.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2021, the County reported a net pension liability. The net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of January 1, 2020. An expected total pension liability as of September 30, 2021 was determined using standard roll-forward techniques.

For the year ended September 30, 2021, the County recognized pension expense relative to ACCG in the amount of $152,700. At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to the Pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Asset (Gain) / Loss	$ 146,402	$ 443,238
Liability (Gain) / Loss	119,215	20,504
Changes of assumptions	56,208	-
Employer contributions subsequent to the measurement date	162,406	-
	$ 484,231	$ 463,742

County contributions subsequent to the measurement date of $162,406 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as follows:

Year ended September 30:	
2022	$ 30,206
2023	(10,328)
2024	(118,649)
2025	(43,146)

Actuarial Assumptions: The total pension liability as of September 30, 2021 was determined by an actuarial valuation as of January 1, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increase	3.00%, per year with an age based scale
Investment rate of return	7.00%, On-going basis, based on long-term expected rate of return of pension plan investments

Mortality rates were based on the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2020. The table was changed to adopt the mortality tables developed specially for governmental employees by the Society of Actuaries.

Net Pension Liability:

Changes in the Net Pension Liability:	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balances at September 30, 2020	$ 3,693,759	$ 3,265,519	$ 428,240
Changes for the year:			
Service cost	42,081	-	42,081
Interest	253,761	-	253,761
Liability experience (gain)/loss	204,369	-	204,369
Assumption changes	6,357	-	6,357
Employer Contributions	-	124,703	(124,703)
Net investment income	-	458,378	(458,378)
Benefit payments	(137,191)	(137,191)	-
Administrative expense	-	(22,675)	22,675
Other	-	(29,450)	29,450
Net changes	369,377	393,765	(24,388)
Balance at September 30, 2021	$ 4,063,136	$ 3,659,284	$ 403,852

The County's net pension liability is recorded in the Government-Wide Statement of Net Position in the amount of $403,852.

The investment return assumption is determined as follows:

Estimated 65th percentile return based on UBS Capital Market Assumptions:	6.10%
Five year performance in excess of benchmarks:	0.90%
Discount Rate	7.00%

Discount Rate: The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Sensitivity of the Net Pension Liability to Changes in the Discount Rate	$ 871,678	$ 403,852	$ 8,182

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

NOTE 11 – DEFINED CONTRIBUTION PLAN

The ACCG 401 (a) Defined Contribution Plan for Employees of Crawford County (the Plan) is a single employer defined contribution plan established and administered by ACCG-GEBCorp for substantially all of its full-time employees. The Plan provides retirement benefits to participants and beneficiaries. Plan provisions and contribution requirements are established by ACCG-GEBCorp; however, they may be amended by the Crawford County Board of Commissioners within the limits set forth in Section 12.01 of the plan document. At September 30, 2021, there were 92 plan members. Employees are not required to contribute to the Plan. The County contributes an amount equal to 50% of the amount contributed by the participant to the Crawford County Section 457 Deferred Compensation Plan, except that the County shall not match such participant's deferrals as provided in excess of 4% of the participant's compensation. The County's contribution for each employee is 100% vested after five (5) years of continuous service. For the fiscal year ending September 30, 2021, the County's contribution to the plan was $131,949. There were no employee contributions to the 401 (a) plan.

NOTE 12 – SPECIAL FUNDING DEFINED BENEFIT PENSION PLANS

A. Employees' Retirement System

The County's Tax Commissioner is eligible to participate in the Employees' Retirement System (ERS), a voluntary pension system. The County makes no contributions to this plan. Pursuant to O.C.G.A. 47-2-292(a) the Department of Revenue receives an annual appropriation from the Georgia General Assembly to be used to fund the employer contributions for local County Tax Commissioners. The plan is administered by the Employees' Retirement System who issues a publicly available financial report that can be obtained at www.ers.ga.gov/formspubs/formspubs. This plan is considered immaterial to Crawford County's financial statements.

B. Sheriffs' Retirement Fund of Georgia

The County's Sheriff is covered by the Sheriffs' Retirement Fund of Georgia. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered by the Georgia Sheriffs' Association (GSA) where separate financial statements may be obtained on their website. This plan is considered immaterial to Crawford County's financial statements.

C. Georgia Firefighters' Pension Fund

The County's Volunteer Firemen are eligible to participate in the Georgia Firefighters' Pension Fund, a voluntary pension system. The County makes no contributions to this plan. Contributions are made through monthly dues by eligible firefighters electing to participate in the plan and non-employer contributions which consist of insurance premium

taxes collected and remitted by insurers directly to the pension fund in accordance with the law. The plan is administered by the Georgia Firefighters' Pension Fund located at 2171 Eastview Parkway NE in Conyers, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Crawford County's financial statements.

D. Peace Officers' Annuity and Benefit Fund of Georgia

The County's Sheriff Deputies are covered by the State of Georgia Peace Officers' Annuity and Benefit Fund. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered through the Peace Officers' Annuity and Benefit Fund of Georgia located at 1210 Greenbelt Parkway in Griffin, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Crawford County's financial statements.

NOTE 13 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

As of the fiscal year ending September 30, 2021, the County purchases workers' compensation insurance coverage and health insurance coverage from private carriers. No reduction in insurance coverage has occurred since the previous year, and no settlements in excess of coverage have been paid in the past three years.

The County participates in the Association of County Commissioners of Georgia (ACCG) Interlocal Risk Management Agency Property and Liability Insurance Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As part of this risk pool, the County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund 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 fund.

The fund is to defend and protect the members of the fund against liability or loss as prescribed in the member government contract. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense. Settled claims in the past three years have not exceeded the coverages.

NOTE 14 – COMMITMENTS, AND CONTINGENT LIABILITIES

Litigation

The County is involved in several pending lawsuits. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the County.

Grant Contingencies

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

NOTE 15 – JOINT VENTURE

Under Georgia law, the County is a participating member of the Middle Georgia Regional Commission (RC) and is required to pay annual dues thereto. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia.

The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts and obligations of an RC. Separate financial statements may be obtained from: Middle Georgia Regional Commission, 175 C Emery Highway, Macon, Georgia 31217.

NOTE 16 – EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through March 29, 2022, the date which the financial statements were available to be issued.

NOTE 17 – CHANGE IN ACCOUNTING PRINCIPLE

New Accounting Standards

During 2021, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities.*

The effects of this adjustment are as follows:

	Fiduciary Funds
Net position September 30, 2020, as previously reported	$ -
Implementation of GASB 84 for Fiduciary Activities	163,790
Net position September 30, 2020, restated	$ 163,790

REQUIRED SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2021	2020	2019	2018	2017	2016	2015
Total pension liability							
Service cost	$ 42,081	$ 40,269	$ 48,517	$ 55,327	$ 66,953	$ 59,469	$ 71,497
Interest on total pension liability	253,761	243,170	239,494	223,997	209,501	199,145	187,402
Liability experience (gain) / loss	204,369	(61,514)	(81,179)	60,643	28,680	(157,603)	-
Changes of assumptions	6,357	157,502	30,780	6,609	93,194	104,227	-
Benefit payments, including refunds of employee contributions	(137,191)	(159,522)	(134,254)	(131,376)	(72,754)	(61,556)	(71,551)
Net change in total pension liability	369,377	219,905	103,358	215,200	325,574	143,682	187,348
Total pension liability - beginning	3,693,759	3,473,854	3,370,496	3,155,296	2,829,722	2,686,040	2,498,692
Total pension liability - ending	$ 4,063,136	$ 3,693,759	$ 3,473,854	$ 3,370,496	$ 3,155,296	$ 2,829,722	$ 2,686,040
Plan fiduciary net position							
Contributions - employer	$ 124,703	$ 101,704	$ 80,090	$ 124,200	$ 137,182	$ 118,801	$ 276,067
Net investment income	458,378	583,568	(138,563)	421,277	175,114	19,351	154,267
Benefit payments, including refunds of member contributions	(137,191)	(154,128)	(134,254)	(131,376)	(72,754)	(61,556)	(68,965)
Administrative expenses	(22,675)	(21,258)	(10,950)	(9,971)	(14,921)	(10,934)	(11,602)
Other expenses	(29,450)	(24,522)	(32,479)	(17,873)	(33,592)	(27,622)	(27,249)
Net change in plan fiduciary net position	393,765	485,364	(236,156)	386,257	191,029	38,040	322,518
Plan fiduciary net position - beginning	3,265,519	2,780,155	3,016,311	2,630,054	2,439,025	2,400,985	2,078,467
Plan fiduciary net position - ending	$ 3,659,284	$ 3,265,519	$ 2,780,155	$ 3,016,311	$ 2,630,054	$ 2,439,025	$ 2,400,985
County's net pension liability (asset)	$ 403,852	$ 428,240	$ 693,699	$ 354,185	$ 525,242	$ 390,697	$ 285,055
Plan fiduciary net position as a percentage of the total pension liability	90.1%	88.4%	80.0%	89.5%	83.4%	86.2%	89.4%
Covered-employee payroll	1,260,371	1,155,160	1,261,739	1,423,727	1,681,414	1,561,014	1,745,776
Net pension liability as a percentage of covered-employee payroll	32.0%	37.1%	55.0%	24.9%	31.2%	25.0%	16.3%

Note: Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

The accompanying notes to the required supplementary information are an integral part of this schedule.

CRAWFORD COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

SCHEDULE OF CONTRIBUTIONS

	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contributions	$ 144,098	$ 118,604	$ 96,384	$ 79,433	$ 116,584	$ 136,454	$ 118,801
Contributions in relation to the actuarially determined contribution	162,406	124,703	101,704	80,090	124,200	137,182	118,801
Contribution deficiency (excess)	$ (18,308)	$ (6,099)	$ (5,320)	$ (657)	$ (7,616)	$ (728)	$ -
County's covered-employee payroll	1,640,465	1,259,626	1,155,727	1,271,270	1,427,586	1,672,951	1,563,171
Contributions as a percentage of covered-employee payroll	12.60%	9.90%	8.80%	6.30%	8.70%	8.20%	7.60%

Note: Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Changes of assumptions:

The mortality table was changed from RP-200 mortality table projected with Scale AA to 2018 to the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2019.

Valuation date	The actuarially determined contribution rate was determined as of January 1, 2020, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending September 30, 2021.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Actuarial asset valuation method	Fair value as of measurement date
Net Investment Rate of Return	7.00%
Projected Salary Increases	3.00% per year with an age based scale
Cost of Living Adjustments	N/A
Retirement Age	Ages 50-54 rate of 5%, age 55-64 rate of 20%, ages 65-69 rate of 30%, and age 70 and over rate of 100%
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2019 (Pre-Retirement: Employee, Post-Retirement: Retiree)
Disability	Male and female rates derived from the 1985 CICA Table Class 1

The accompanying notes to the required supplementary information are an integral part of this schedule.

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SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Law Library Fund – This fund accounts for fees received from the various courts. These revenues are restricted by State Law for library operations.

Sheriff's Department Drug Fund – This fund accounts for condemned funds received and disbursed for Law Enforcement expenditures.

Drug Education Fund – This fund accounts for fines collected as required by State Law for drug abuse treatment and educational purposes.

Jail Fund – This fund accounts for the imposition of a 10% add-on fine as provided for by the Georgia Jail Construction and Staffing Act.

E911 Fund – This fund accounts for the E-911 fees collected and disbursements for the operation of the E-911 call center.

Transit System Fund – This fund accounts for the operations of the Crawford County Transit System. Financing is provided under an agreement with the Georgia Department of Transportation, operating transfers from the General Fund, and user fares.

Revolving Loan Fund – This fund accounts for the operations of the County's revolving loans. Original funding was provided by the Department of Housing and Urban Development through the State of Georgia's Department of Community Affairs.

Crime Victim Fund – This fund accounts for resources received from the various courts of Crawford County for assistance to victims of crime.

NONMAJOR GOVERNMENTAL FUNDS
(CONTINUED)

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

SPLOST VII – This fund was established to account for the proceeds of sales taxes collected for SPLOST VII capital projects to be constructed with proceeds from general obligation bonds.

LMIG Fund – This fund was established to account for the proceeds of the Georgia Department of Transportation Local Maintenance & Improvement Grant proceeds collected and the capital projects approved for those funds.

CDBG Fund – This fund was established to account for the grant funds from the Community Development Block Grant and the related expenditures for the health center.

TSPLOST Fund – This fund was established to account for the proceeds and various projects associated with the Transportation Special Purpose Local Option Sales Tax.

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Special Revenue Funds				
	Law Library Fund	Sheriff's Department Drug Fund	Drug Education Fund	Jail Fund	E911 Fund
ASSETS					
Cash and cash equivalents	$ 53,816	$ 35,764	$ 12,603	$ 18,685	$ 111,766
Investments	-	-	100,027	-	-
Accounts receivable	-	-	-	-	36,733
Due from other governments	-	-	-	-	310
Due from other funds	-	-	-	50	-
Total Assets	$ 53,816	$ 35,764	$ 112,630	$ 18,735	$ 148,809
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ -	$ -	$ 573	$ 73
Accrued liabilities	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other governments	-	-	-	-	-
Due to other funds	-	-	-	-	75,281
Total Liabilities	-	-	-	573	75,354
Fund Balances:					
Restricted	53,816	35,764	112,630	18,162	73,455
Assigned	-	-	-	-	-
Total Fund Balances	53,816	35,764	112,630	18,162	73,455
Total Liabilities and Fund Balances	$ 53,816	$ 35,764	$ 112,630	$ 18,735	$ 148,809

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021
(CONTINUED)

Special Revenue Funds			Capital Projects Funds				Total
Transit System Fund	Revolving Loan Fund	Crime Victim Fund	SPLOST VII Fund	LMIG Fund	CDBG Fund	TSPLOST Fund	Nonmajor Governmental Funds
$ 440	$ 163,215	$ 66,637	$ 488,325	$ 181,274	$ -	$ 257,644	$ 1,390,169
-	-	-	-	-	-	-	100,027
-	-	-	-	-	-	-	36,733
16,763	-	684	67,999	-	-	50,324	136,080
44,964	-	-	-	-	-	-	45,014
$ 62,167	$ 163,215	$ 67,321	$ 556,324	$ 181,274	$ -	$ 307,968	$ 1,708,023
$ 417	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,063
3,940	-	-	-	-	-	-	3,940
400	-	-	-	-	-	-	400
-	-	-	9,542	-	-	-	9,542
-	-	14,750	-	-	-	-	90,031
4,757	-	14,750	9,542	-	-	-	104,976
-	163,215	52,571	546,782	181,274	-	307,968	1,545,637
57,410	-	-	-	-	-	-	57,410
57,410	163,215	52,571	546,782	181,274	-	307,968	1,603,047
$ 62,167	$ 163,215	$ 67,321	$ 556,324	$ 181,274	$ -	$ 307,968	$ 1,708,023

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds				
	Law Library Fund	Sheriff's Department Drug Fund	Drug Education Fund	Jail Fund	E911 Fund
Revenues:					
Sales taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	816	2,070	15,574
Charges for services	-	-	-	-	222,238
Fines and forfeitures	7,682	-	4,947	21,297	-
Interest earnings	64	-	82	16	-
Other revenue	-	1,098	-	-	-
Total Revenues	7,746	1,098	5,845	23,383	237,812
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	19,448	-	-	-	-
Public safety	-	3,865	-	20,023	112,867
Public works	-	-	-	-	-
Health and welfare	-	-	477	-	-
Intergovernmental	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	84,668
Total Expenditures	19,448	3,865	477	20,023	197,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,702)	(2,767)	5,368	3,360	40,277
Other Financing Sources (Uses):					
Transfer from other funds	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(11,702)	(2,767)	5,368	3,360	40,277
Fund Balances, beginning of year	65,518	38,531	107,262	14,802	33,178
Fund Balances, end of year	$ 53,816	$ 35,764	$ 112,630	$ 18,162	$ 73,455

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(CONTINUED)

Special Revenue Funds			Capital Projects Funds				Total
Transit System Fund	Revolving Loan Fund	Crime Victim Fund	SPLOST VII Fund	LMIG Fund	CDBG Fund	TSPLOST Fund	Nonmajor Governmental Funds
$ -	$ -	$ -	$ 801,206	$ -	$ -	$ 307,987	$ 1,109,193
162,482	8,018	4,710	-	180,600	3,125	-	377,395
4,220	-	-	-	-	-	-	226,458
-	-	5,798	-	-	-	-	39,724
-	131	80	-	-	-	-	373
-	46,679	-	-	-	-	-	47,777
166,702	54,828	10,588	801,206	180,600	3,125	307,987	1,800,920
-	-	-	-	-	19	19	38
-	-	-	-	-	-	-	19,448
-	-	-	1,723	-	-	-	138,478
-	-	-	46,149	374,075	-	-	420,224
139,660	-	10,311	-	-	-	-	150,448
-	-	-	112,169	-	-	-	112,169
-	-	-	265,000	-	-	-	265,000
-	-	-	49,632	-	-	-	49,632
-	-	25,000	121,243		3,125	-	234,036
139,660	-	35,311	595,916	374,075	3,144	19	1,389,473
27,042	54,828	(24,723)	205,290	(193,475)	(19)	307,968	411,447
-	-	-	-	-	19	-	19
-	-	-	-	-	19	-	19
27,042	54,828	(24,723)	205,290	(193,475)	-	307,968	411,466
30,368	108,387	77,294	341,492	374,749	-	-	1,191,581
$ 57,410	$ 163,215	$ 52,571	$ 546,782	$ 181,274	$ -	$ 307,968	$ 1,603,047

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 8,800	$ 7,682	$ (1,118)
Interest earnings	50	64	14
Total Revenues	8,850	7,746	(1,104)
Expenditures:			
Current:			
Judicial	19,448	19,448	-
Total Expenditures	19,448	19,448	-
Net change in fund balance	(10,598)	(11,702)	(1,104)
Fund Balance - beginning of year	65,518	65,518	-
Fund Balance - end of year	$ 54,920	$ 53,816	$ (1,104)

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
SHERIFF'S DEPARTMENT DRUG FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Other revenue	$ -	$ 1,098	$ 1,098
Total Revenues	-	1,098	1,098
Expenditures:			
Current:			
Public Safety	3,865	3,865	-
Total Expenditures	3,865	3,865	-
Net change in fund balance	(3,865)	(2,767)	1,098
Fund Balance - beginning of year	38,531	38,531	-
Fund Balance - end of year	$ 34,666	$ 35,764	$ 1,098

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
DRUG EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 250	$ 816	$ 566
Fines and forfeitures	6,600	4,947	(1,653)
Interest earnings	150	82	(68)
Total Revenues	7,000	5,845	(1,155)
Expenditures:			
Current:			
Health and Welfare	7,000	477	6,523
Total Expenditures	7,000	477	6,523
Net change in fund balance	-	5,368	5,368
Fund Balance - beginning of year	107,262	107,262	-
Fund Balance - end of year	$ 107,262	$ 112,630	$ 5,368

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
JAIL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ -	$ 2,070	$ 2,070
Fines and forfeitures	16,965	21,297	4,332
Interest earnings	35	16	(19)
Total Revenues	17,000	23,383	6,383
Expenditures:			
Current:			
Public Safety	20,023	20,023	-
Total Expenditures	20,023	20,023	-
Net change in fund balance	(3,023)	3,360	6,383
Fund Balance - beginning of year	14,802	14,802	-
Fund Balance - end of year	$ 11,779	$ 18,162	$ 6,383

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
E-911 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ -	$ 15,574	$ 15,574
Charges for services	222,000	222,238	238
Total Revenues	222,000	237,812	15,812
Expenditures:			
Current:			
Public Safety	197,332	112,867	84,465
Capital outlay	84,668	84,668	-
Total Expenditures	282,000	197,535	84,465
Net change in fund balance	(60,000)	40,277	100,277
Fund Balance - beginning of year	33,178	33,178	-
Fund Balance - end of year	$ (26,822)	$ 73,455	$ 100,277

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
TRANSIT SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 267,000	$ 162,482	$ (104,518)
Charges for services	3,000	4,220	1,220
Total Revenues	270,000	166,702	(103,298)
Expenditures:			
Current:			
Health and welfare	200,961	139,660	61,301
Total Expenditures	200,961	139,660	61,301
Net change in fund balance	69,039	27,042	(41,997)
Fund Balance - beginning of year	30,368	30,368	-
Fund Balance - end of year	$ 99,407	$ 57,410	$ (41,997)

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
REVOLVING LOAN FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 2,750	$ 8,018	$ 5,268
Interest earnings	140	131	(9)
Other revenue	-	46,679	46,679
Total Revenues	2,890	54,828	51,938
Expenditures:			
Current:			
General government	-	-	-
Total Expenditures	-	-	-
Net change in fund balance	2,890	54,828	51,938
Fund Balance - beginning of year	108,387	108,387	-
Fund Balance - end of year	$ 111,277	$ 163,215	$ 51,938

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
CRIME VICTIM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 750	$ 4,710	$ 3,960
Fines and forfeitures	6,500	5,798	(702)
Interest earnings	150	80	(70)
Total Revenues	7,400	10,588	3,188
Expenditures:			
Current:			
Health and welfare	10,311	10,311	-
Capital outlay	25,000	25,000	-
Total Expenditures	35,311	35,311	-
Net change in fund balance	(27,911)	(24,723)	3,188
Fund Balance - beginning of year	77,294	77,294	-
Fund Balance - end of year	$ 49,383	$ 52,571	$ 3,188

CRAWFORD COUNTY, GEORGIA

COMMUNITY DEVELOPMENT BLOCK GRANT - HEALTH CENTER
20p-y-039-1-6122
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Department of Community Affairs	$ -	$ 3,125	$ 3,125	$ 750,000
Total Revenues	-	3,125	3,125	750,000
EXPENDITURES				
Health Center	-	-	-	705,000
Administration	-	3,125	3,125	45,000
Miscellaneous	-	19	19	-
Total Expenditures	-	3,144	3,144	750,000
Excess of Revenues Over (Under) Expenditures	-	(19)	(19)	-
Other Financing Sources (Uses):				
Transfer from General Fund	-	19	19	-
Total Other Financing Sources (Uses)	-	19	19	-
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	$ -	$ -	$ -	$ -

FIDUCIARY FUNDS

CUSTODIAL FUNDS

Clerk of Superior Court – To account for all monies received by the Clerk of Superior Court on behalf of individuals, private organizations, other governmental units, and other funds.

Magistrate Court – To account for all monies received by the Magistrate Court on behalf of individuals, private organizations, other governmental units, and other funds.

Probate Court – To account for all monies received by the Probate Court on behalf of individuals, private organizations, other governmental units, and other funds.

Sheriff's Department – To account for all monies received by the Sheriff's Department on behalf of individuals, private organizations, other governmental units, and other funds.

Tax Commissioner – To account for property taxes levied, billed and collected by the Tax Commissioner on behalf of Crawford County and other taxing units. The amounts collected are subsequently paid to the County.

Alternative Dispute Resolution Fund (ADR) – To account for all monies received by the ADR fund. An additional charge is collected in each civil action or case in Superior, Probate, and Magistrate courts and is paid into the ADR fund.

CRAWFORD COUNTY, GEORGIA

CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2021

	Superior Court	Magistrate Court	Probate Court	Sheriff's Department	Tax Commissioner's Office	Alternative Dispute Resolution	Total
ASSETS							
Cash and cash equivalents	$ 84,586	$ 7,365	$ 37,194	$ 20,417	$ 468,880	$ 530	$ 618,972
Taxes receivable for other governments	-	-	-	-	484,092	-	484,092
Total Assets	84,586	7,365	37,194	20,417	952,972	530	1,103,064
LIABILITIES							
Funds due to other local governments	23,168	2,845	14,639	5,557	348,631	530	395,370
Funds due to others	33,293	4,520	6,648	1,368	160	-	45,989
Uncollected taxes	-	-	-	-	484,092	-	484,092
Total Liabilities	56,461	7,365	21,287	6,925	832,883	530	925,451
NET POSITION							
Restricted for individuals, organizations and other governments	28,125	-	15,907	13,492	120,089	-	177,613
Total Net Position	$ 28,125	$ -	$ 15,907	$ 13,492	$ 120,089	$ -	$ 177,613

CRAWFORD COUNTY, GEORGIA

CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Superior Court	Magistrate Court	Probate Court	Sheriff's Department	Tax Commissioner's Office	Alternative Dispute Resolution	Total
ADDITIONS							
Taxes collected for other governments	$ -	$ -	$ -	$ -	$ 12,264,772	$ -	$ 12,264,772
Fines collected for other governments	177,505	32,253	175,530	78,646	-	17,843	481,777
Funds collected for others	117,467	18,560	112,721	87,630	47,820	-	384,198
Total Additions	294,972	50,813	288,251	166,276	12,312,592	17,843	13,130,747
DEDUCTIONS							
Taxes distributed to other governments	-	-	-	-	12,265,943	-	12,265,943
Fines distributed to other governments	176,429	31,343	177,683	78,938	-	17,843	482,236
Funds distributed to others	113,703	19,470	98,502	88,721	48,349	-	368,745
Total Deductions	290,132	50,813	276,185	167,659	12,314,292	17,843	13,116,924
CHANGES IN NET POSITION	4,840	-	12,066	(1,383)	(1,700)	-	13,823
Net position - beginning of year, restated	23,285	-	3,841	14,875	121,789	-	163,790
Net position - end of year	$ 28,125	$ -	$ 15,907	$ 13,492	$ 120,089	$ -	$ 177,613

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Project SPLOST VII	Original Estimated Budget	Current Estimated Budget	Expenditures Prior Year(s)	Expenditures Current Year	Expenditures Total
Repayment of Bonds	$ 2,040,000	$ 2,040,000	$ 1,754,538	$ 314,632	$ 2,069,170
Roads, Streets and Bridges	180,000	180,000	220,514	46,149	266,663
Public Safety Improvements and Equipment	180,000	180,000	407,027	122,966	529,993
Recreation Facilities and Improvements	180,000	180,000	38,861	-	38,861
City of Roberta Water / Wastewater and Public Safety Equipment	420,000	420,000	419,086	112,169	531,255
Totals	$ 3,000,000	$ 3,000,000	$ 2,840,026	$ 595,916	$ 3,435,942

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED
WITH TRANSPORTATION SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Project TSPLOST	Original Estimated Budget	Current Estimated Budget	Expenditures Prior Year(s)	Expenditures Current Year	Expenditures Total
Paving projects	$ 2,800,000	$ 2,800,000	$ -	$ 19	$ 19
Totals	$ 2,800,000	$ 2,800,000	$ -	$ 19	$ 19

CRAWFORD COUNTY, GEORGIA

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
PROJECT COST SCHEDULE
20p-y-039-1-6122
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Program Activity	CDBG Activity Number	Latest Approved Budget	Accumulated CDBG Expenditures to Date	Accumulated Expenditures to Date (Other Funds)	Grant Total of Expenditures to Date	Questioned Costs (if applicable)
Health Center	P-03P-03	$ 705,000	$ -	$ -	$ -	$ -
Administration	A-21A-00	45,000	3,125	-	3,125	-

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CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
SEPTEMBER 30, 2021

ASSETS		
Cash and cash equivalents	$	607,160
Total Assets	$	607,160
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$	5,800
Due to primary government		3,730
Security deposits		3,800
Unearned revenues		4,000
Total Liabilities		17,330
Fund Balance:		
Unassigned		589,830
Total Fund Balance		589,830
Total Liabilities and Fund Balance	$	607,160

CRAWFORD COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET
OF THE COMPONENT UNIT TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Total Fund Balances - component unit	$	589,830
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		4,253,149
Accumulated depreciation		(1,517,485)
Total net position of component unit	$	3,325,494

CRAWFORD COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Revenues:		
Intergovernmental revenue	$	10,000
Rental income		200,891
Utility income		383
Interest earnings		243
Other miscellaneous revenues		28,747
Total Revenues		240,264
Expenditures:		
Current:		
Economic development		166,779
Capital Outlay		142,212
Total Expenditures		308,991
Excess (Deficiency) of Revenues Over (Under) Expenditures		(68,727)
Other Financing Sources		
Sale of capital assets		146,118
Total Other Financing Sources		146,118
Net change in fund balance		77,391
Fund Balance, beginning of year		512,439
Fund Balance, end of year	$	589,830

CRAWFORD COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF THE COMPONENT UNIT TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:		
Net Change in Fund Balances - component unit	$	77,391
Capital Assets		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.		
Total capital outlays		142,212
Total depreciation		(87,861)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins and donations) is to increase net position.		(144,791)
Change in net position of component unit	$	(13,049)

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GOVERNMENTAL REPORT

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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*

Board of Commissioners
Crawford County, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Crawford County, Georgia as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Crawford County, Georgia's basic financial statements, and have issued our report thereon dated March 29, 2022. Our report includes a reference to other auditors who audited the financial statements of the Crawford County Health Department, as described in our report on Crawford County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Crawford County, Georgia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crawford County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Crawford 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 a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crawford County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 result 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.

Cliftor, Gifford, Hankins & Park LLC

Macon, Georgia
March 29, 2022

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

There was not an audit of major federal award programs for the year ended September 30, 2021 due to the total amount expended being less than $750,000.

Section II – Financial Statement Findings

Findings noted on the 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*:

None Reported

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