CRAWFORD COUNTY
GEORGIA



ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

CRAWFORD COUNTY, GEORGIA

INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022

CRAWFORD COUNTY, GEORGIA

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March 31, 2023

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Crawford County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise Crawford County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements 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, 2022, and the respective changes in financial position and, where applicable, cash flows and the budgetary comparison for the General Fund and Major Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Crawford County Board of Health, which represent 11 percent, 10 percent, and 71 percent, respectively, of the assets, net position, and revenues of the component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Crawford County Board of Health, is based solely on the report of the other auditor.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Crawford County, Georgia and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Crawford County, Georgia's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Crawford County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Crawford County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Crawford County, Georgia's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-12, schedule of changes in the net pension liability and related ratios on page 52, the schedule of contributions on page 53, and the notes to the required supplementary information on pages 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The management's discussion and analysis, schedule of changes in the net pension liability and related rations, the schedule of contributions, and the notes to the required supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the management's discussion and analysis, schedule of changes in the net pension liability and related rations, the schedule of contributions, and the notes to the required supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Crawford County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements, the budgetary comparison schedules for the nonmajor funds, the CDBG project cost schedule, the Crawford County Development Authority component unit financial statements, the schedules of project expenditures with special sales tax proceeds, the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 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, the budgetary comparison schedules for the nonmajor funds, the CDBG project cost schedule, the Crawford County Development Authority component unit financial statements, the schedules of project expenditures with special sales tax proceeds, the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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, the budgetary comparison schedules for the nonmajor funds, the CDBG project cost schedule, the Crawford County Development Authority component unit financial statements, the schedules of project expenditures with special sales tax proceeds, the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023, 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 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.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

MANAGEMENT'S DISCUSSION & ANALYSIS

Management's Discussion and 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, 2022. 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, 2021, by $20,769,870 (net position) and at September 30, 2022, by $22,068,102 (net position). Of this amount, ($620,235) represents unrestricted net position, which is a increase in unrestricted (deficit) net position from the prior year of ($199,884).

- At September 30, 2022, the County’s total fund balances as summarized for all governmental fund types on page 17 of the financial statements were $3,081,648. At September 30, 2021, the County’s total fund balances as summarized for all governmental funds were $3,218,568, a decrease of $136,920, or 4% from the 2021 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 the American Rescue Plan Fund, which are considered to be 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 the 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 infows by $20,769,870 at the close of the 2021 fiscal year and by $22,068,102 at the close of the 2022 fiscal year, an increase of $1,298,232 or 6.25%. Of the $20,769,870, $11,095,406 resulted from County's governmental activities and $9,674,464 resulted from the County's business-type activities in 2021. In comparison, for fiscal year 2022, of the $22,068,102, $12,509,222 resulted from the County's governmental activities and $9,558,880 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	
	2021	2022	2021	2022	2021	2022
Current and other assets	$ 4,786,588	$ 6,197,534	$ 129,797	$ 100,475	$ 4,916,385	$ 6,298,009
Capital assets	9,879,609	11,050,361	11,077,662	10,921,687	20,957,271	21,972,048
Total assets	14,666,197	17,247,895	11,207,459	11,022,162	25,873,656	28,270,057
Deferred outflows of resources	484,231	290,253	-	-	484,231	290,253
Other liabilities	1,515,647	3,077,331	89,436	72,080	1,605,083	3,149,411
Long-term liabilities outstanding	2,075,633	1,425,256	1,443,559	1,391,202	3,519,192	2,816,458
Total liabilities	3,591,280	4,502,587	1,532,995	1,463,282	5,124,275	5,965,869
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Resources related to pensions	463,742	526,339	-	-	463,742	526,339
	463,742	526,339	-	-	463,742	526,339
Net Position:						
Net investment in capital assets	9,802,122	11,050,361	9,583,650	9,478,128	19,385,772	20,528,489
Restricted	1,545,637	2,110,899	38,345	48,949	1,583,982	2,159,848
Unrestricted	(252,353)	(652,038)	52,469	31,803	(199,884)	(620,235)
Total net position	$ 11,095,406	$ 12,509,222	$ 9,674,464	$ 9,558,880	$ 20,769,870	$ 22,068,102

An additional portion of Crawford County's total net position (7.63% in 2021 and 9.79% in 2022) 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 $1,413,816 in 2022 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	
	2021	2022	2021	2022	2021	2022
Revenues:						
Program revenues						
Charges for services	$ 1,785,211	$ 1,762,768	$ 413,978	$ 428,486	$ 2,199,189	$ 2,191,254
Operating grants and contributions	835,278	1,074,510	-	-	835,278	1,074,510
Capital grants and contributions	311,112	738,750	-	60,347	311,112	799,097
General revenues:						
Property taxes	4,992,029	4,566,652	-	-	4,992,029	4,566,652
Sales taxes	1,442,468	2,085,830	-	-	1,442,468	2,085,830
Other taxes	989,550	948,818	-	-	989,550	948,818
Unrestricted investment earnings	6,335	4,521	37	32	6,372	4,553
Miscellaneous	156,708	353,459	-	-	156,708	353,459
Total revenues	10,518,691	11,535,308	414,015	488,865	10,932,706	12,024,173
Expenses:						
General government	2,805,185	2,761,148	-	-	2,805,185	2,761,148
Judicial	913,918	1,073,196	-	-	913,918	1,073,196
Public safety	2,552,397	2,606,148	-	-	2,552,397	2,606,148
Public works	2,780,002	3,276,055	-	-	2,780,002	3,276,055
Health and welfare	217,357	38,986	-	-	217,357	38,986
Recreation	223,869	227,748	-	-	223,869	227,748
Community and economic development	125,911	93,073	-	-	125,911	93,073
Interest on long-term debt	54,851	45,138	-	-	54,851	45,138
Water	-	-	649,169	604,449	649,169	604,449
Total expenses	9,673,490	10,121,492	649,169	604,449	10,322,659	10,725,941
Change in net position before transfers	844,901	1,413,816	(235,154)	(115,584)	609,747	1,298,232
Transfers	-	-	-	-	-	-
Change in net position	844,901	1,413,816	(235,154)	(115,584)	609,747	1,298,232
Net position, beginning	10,250,505	11,095,406	9,909,618	9,674,464	20,160,123	20,769,870
Net position, ending	$ 11,095,406	$ 12,509,222	$ 9,674,464	$ 9,558,880	$ 20,769,870	$ 22,068,102

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 2022 fiscal year, the County's governmental funds reported combined ending fund balances of $3,081,648 a decrease of $136,920 in comparison with the prior year. Unassigned general fund balance decreased by $717,123. 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 64.08% 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 $886,547 for which all was unassigned with the exception of $318,417. Of this, $292,044 was shown as nonspendable for prepaids and $26,373 was classified as assigned fund balance for the jail's commissary fund and the recreation fund. The fund balance of the County's total general fund decreased by $728,974 during fiscal year 2022. The County's revenues collected in 2022 was more than the final budget by $623,196. The County's expenditures were less than the final budget by $41,104. When combined with transfers out of the general fund ($75,601), insurance recoveries of $165,711 and debt service payments ($77,487 in principal and $2,139 in interest), the net result was the decrease of $728,974.

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 2022 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 $1,574,032. 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 roads, 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, 2022, the proprietary fund indicates total net position of $9,558,880. This is a decrease in total net position for the proprietary fund in the amount of $115,584 as compared to 2021.

Crawford County
Enterprise Net Operating Income,
Nonoperating Expenses and Transfers

	2021	2022
Net operating (loss)/income:		
Water Fund	$ (178,310)	$ (120,980)
Total net operating (loss)/income	(178,310)	(120,980)
Nonoperating expenses	(56,844)	(54,951)
Loss before transfers and contributions	(235,154)	(175,931)
Capital Contributions	-	60,347
Transfers in/(out)	-	-
Changes in net position	$ (235,154)	$ (115,584)

Capital Asset and Debt Administration

Capital assets. Crawford County's investment in capital assets for its governmental activities as of September 30, 2022 increased $1,170,752 to $11,050,361 (net of accumulated depreciation). Additionally, the County's investment in capital assets for its business-type activities as of September 30, 2022 decreased $155,975 to $10,921,687. 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).

	Governmental Activities		Business-type Activities		Total	
	2021	2022	2021	2022	2021	2022
Land	$ 669,255	$ 669,255	$ 26,000	$ 26,000	$ 695,255	$ 695,255
Construction in progress	33,225	264,286	-	60,347	33,225	324,633
Buildings and improvements	3,116,158	4,033,805	430,526	420,435	3,546,684	4,454,240
Machinery and equipment	970,252	1,046,347	32,786	27,364	1,003,038	1,073,711
Vehicles	819,432	777,694	23,280	54,888	842,712	832,582
Infrastructure	4,042,230	4,054,663	10,565,070	10,332,653	14,607,300	14,387,316
Land improvements	229,057	204,311	-	-	229,057	204,311
Total	$ 9,879,609	$ 11,050,361	$ 11,077,662	$ 10,921,687	$ 20,957,271	$ 21,972,048

Long-term debt. At the end of the current fiscal year, Crawford County had total outstanding debt of $3,178,815 of which $1,443,559 is from the proprietary fund (water).

- 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 five (5) years of monitoring remaining. The costs of monitoring have been estimated based on what it would cost to perform all postclosure care in 2022. 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	$ 1,735,000	$ -	$ 270,000	$ 1,465,000	$ 280,000
Leases	77,487	-	77,487	-	-
Net pension liability	403,852	-	346,494	57,358	-
Landfill postclosure	236,781	-	23,883	212,898	30,000
	$ 2,453,120	$ -	$ 717,864	$ 1,735,256	$ 310,000
Business-type activities:					
Revenue bonds	$ 1,494,012	$ -	$ 50,453	$ 1,443,559	$ 52,357
Total	$ 1,494,012	$ -	$ 50,453	$ 1,443,559	$ 52,357

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 2.5%. The rate for Middle Georgia is higher at 3.1%. The rate for the State of Georgia is also 3.1%. (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, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Crawford County Development Authority	Crawford County Health Department
Assets					
Cash and Cash Equivalents	$ 5,115,107	$ 123,998	$ 5,239,105	$ 452,458	$ 491,998
Investments	205	-	205	-	-
Receivables, Net of Allowance					
Taxes	292,774	-	292,774	-	-
Accounts	154,335	40,297	194,632	106,029	12,941
Lease Receivable	-	-	-	811,064	-
Due From Other Governments	206,815	-	206,815	-	-
Internal Balances	112,769	(112,769)	-	-	-
Prepaid Items	292,044	-	292,044	-	-
Due From Component Unit	23,485	-	23,485	-	-
Restricted Cash	-	48,949	48,949	-	-
Capital Assets					
Nondepreciable	933,541	86,347	1,019,888	419,416	-
Depreciable Assets, Net	10,116,820	10,835,340	20,952,160	2,339,261	3,040
Total Assets	17,247,895	11,022,162	28,270,057	4,128,228	507,979
Deferred Outflows of Resources					
Pensions	290,253	-	290,253	-	136,853
OPEB	-	-	-	-	51,147
Total Deferred Outflows of Resources	290,253	-	290,253	-	188,000

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Crawford County Development Authority	Crawford County Health Department
Liabilities					
Accounts Payable	389,463	3,388	392,851	5,572	3,180
Accrued Expenses	197,892	1,758	199,650	1,063	7,729
Accrued Interest	12,306	2,252	14,558	-	-
Unearned Revenue	2,158,988	-	2,158,988	-	-
Due To Primary Government	-	-	-	23,486	-
Customer Deposits Payable	-	12,325	12,325	2,800	-
Due To Other Governments	8,682	-	8,682	-	-
Noncurrent Liabilities					
Due Within One Year					
Bonds Payable	280,000	52,357	332,357	-	-
Landfill Postclosure	30,000	-	30,000	-	-
Due in More Than One Year					
Bonds Payable	1,185,000	1,391,202	2,576,202	-	-
Landfill Postclosure	182,898	-	182,898	-	-
Compensated Absences	-	-	-	-	41,197
Net Pension Liability	57,358	-	57,358	-	209,449
Net OPEB Liability (Asset)	-	-	-	-	(32,063)
Total Liabilities	4,502,587	1,463,282	5,965,869	32,921	229,492
Deferred Inflows of Resources					
Leases	-	-	-	795,984	-
Pensions	526,339	-	526,339	-	197,771
OPEB	-	-	-	-	112,272
Total Deferred Inflows of Resources	526,339	-	526,339	795,984	310,043
Net Position					
Net Investment in Capital Assets	11,050,361	9,478,128	20,528,489	2,758,677	3,040
Restricted					
Capital Outlay	1,574,032	-	1,574,032	-	-
Other Restrictions	536,867	48,949	585,816	-	-
Unrestricted (Deficit)	(652,038)	31,803	(620,235)	540,646	153,404
Total Net Position	$ 12,509,222	$ 9,558,880	$ 22,068,102	$ 3,299,323	$ 156,444

See accompanying notes which are an integral part of this statement.

CRAWFORD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	$ 2,761,148	$ 482,716	$ 44,316	$ -
Public Safety	2,606,148	246,596	-	-
Public Works	3,276,055	668,004	900,455	-
Judicial	1,073,196	290,775	-	-
Health and Welfare	38,986	5,974	129,739	738,750
Culture and Recreation	227,748	68,703	-	-
Housing and Development	93,073	-	-	-
Interest on Long-Term Debt	45,138	-	-	-
Total Governmental Activities	10,121,492	1,762,768	1,074,510	738,750
Business-Type Activities				
Water Fund	604,449	428,486	-	60,347
Total Business-Type Activities	604,449	428,486	-	60,347
Total Primary Government	$ 10,725,941	$ 2,191,254	$ 1,074,510	$ 799,097
Component Units				
Development Authority	$ 253,951	$ 166,074	$ 10,000	$ -
Health Department	501,594	173,008	378,936	-
Total Component Units	$ 755,545	$ 339,082	$ 388,936	$ -
General Revenues				
Property Tax				
Sales Tax				
Other Tax				
Interest Revenue				
Insurance Recoveries				
Miscellaneous				
Total General Revenues				
Change in Net Position				
Net Position - Beginning of Year				
Net Position - End of Year				

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(CONTINUED)

	Net (Expense) Revenue and Changes in Net Position				
	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Development Authority	Health Department
	$ (2,234,116)	$ -	$ (2,234,116)		
	(2,359,552)	-	(2,359,552)		
	(1,707,596)	-	(1,707,596)		
	(782,421)	-	(782,421)		
	835,477	-	835,477		
	(159,045)	-	(159,045)		
	(93,073)	-	(93,073)		
	(45,138)	-	(45,138)		
	(6,545,464)	-	(6,545,464)		
	-	(115,616)	(115,616)		
	-	(115,616)	(115,616)		
	(6,545,464)	(115,616)	(6,661,080)		
				$ (77,877)	$ -
				-	50,350
				(77,877)	50,350
	4,566,652	-	4,566,652	-	-
	2,085,830	-	2,085,830	-	-
	948,818	-	948,818	-	-
	4,521	32	4,553	28,838	915
	165,711	-	165,711	-	-
	187,748	-	187,748	22,868	-
	7,959,280	32	7,959,312	51,706	915
	1,413,816	(115,584)	1,298,232	(26,171)	51,265
	11,095,406	9,674,464	20,769,870	3,325,494	105,179
	$ 12,509,222	$ 9,558,880	$ 22,068,102	$ 3,299,323	$ 156,444

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	American Rescue Plan Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	$ 1,035,617	$ 1,901,005	$ 2,178,485	$ 5,115,107
Investments	164	-	41	205
Taxes Receivable	292,774	-	-	292,774
Accounts Receivable, Net	115,436	-	38,899	154,335
Due From Other Governments	77,004	-	129,811	206,815
Due From Other Funds	269,054	-	-	269,054
Due From Component Unit	2,214	-	21,271	23,485
Prepaid Items	292,044	-	-	292,044
Total Assets	$ 2,084,307	$ 1,901,005	$ 2,368,507	$ 6,353,819
Liabilities				
Accounts Payable	$ 382,555	$ -	$ 6,908	$ 389,463
Accrued Expenses	196,361	-	1,531	197,892
Unearned Revenue	257,983	1,901,005	-	2,158,988
Due To Other Governments	-	-	8,682	8,682
Due To Other Funds	-	-	156,285	156,285
Total Liabilities	836,899	1,901,005	173,406	2,911,310
Deferred Inflows of Resources				
Unavailable Revenue - Property Taxes	360,861	-	-	360,861
Total Deferred Inflows of Resources	360,861	-	-	360,861
Fund Balances				
Nonspendable	292,044	-	-	292,044
Restricted	-	-	2,110,899	2,110,899
Assigned	26,373	-	84,202	110,575
Unassigned	568,130	-	-	568,130
Total Fund Balances	886,547	-	2,195,101	3,081,648
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,084,307	$ 1,901,005	$ 2,368,507	$ 6,353,819

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balances - Governmental Funds	$	3,081,648
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the Assets		25,226,508
Accumulated Depreciation		(14,176,147)
Deferred Outflows of Resources		
Pension Contributions		290,253
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.		360,861
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		(1,465,000)
Landfill		(212,898)
Net Pension Liability		(57,358)
Accrued Interest Payable		(12,306)
Deferred Inflows of Resources		
Pension Contributions		(526,339)
Total Net Position of Governmental Activities	$	12,509,222

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	General Fund	American Rescue Plan Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	$ 4,650,581	$ -	$ -	$ 4,650,581
Sales Taxes	655,031	-	1,430,799	2,085,830
Other Taxes	948,818	-	-	948,818
Licenses and Permits	111,184	-	-	111,184
Intergovernmental Revenue	44,316	60,347	1,708,597	1,813,260
Charges for Services	1,278,430	-	237,042	1,515,472
Fines and Forfeitures	100,506	-	35,606	136,112
Interest Earnings	2,821	-	1,700	4,521
Other Miscellaneous Revenues	165,570	-	22,178	187,748
Total Revenues	7,957,257	60,347	3,435,922	11,453,526
Expenditures				
Current				
General Government	2,675,918	19	20	2,675,957
Judicial	1,014,163	-	1,145	1,015,308
Public Safety	2,325,730	-	231,578	2,557,308
Public Works	2,237,675	-	569,089	2,806,764
Health and Welfare	146,342	-	143,581	289,923
Culture and Recreation	182,702	-	-	182,702
Housing and Community Development	114,185	-	-	114,185
Intergovernmental	-	-	114,875	114,875
Debt Service				
Principal	77,487	-	270,000	347,487
Interest	2,139	-	42,999	45,138
Capital Outlay	-	60,328	1,546,182	1,606,510
Total Expenditures	8,776,341	60,347	2,919,469	11,756,157
Excess (Deficiency) of Revenues Over (Under) Expenditures	(819,084)	-	516,453	(302,631)
Other Financing Sources (Uses)				
Insurance Recoveries	165,711	-	-	165,711
Transfers From Other Funds	-	-	75,601	75,601
Transfers To Other Funds	(75,601)	-	-	(75,601)
Total Other Financing Sources (Uses)	90,110	-	75,601	165,711
Net Change in Fund Balances	(728,974)	-	592,054	(136,920)
Fund Balance - Beginning of Year	1,615,521	-	1,603,047	3,218,568
Fund Balance - End of Year	$ 886,547	$ -	$ 2,195,101	$ 3,081,648

See accompanying notes which are an integral part of these financial statements.

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, 2022

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

Net Change in Fund Balances - Total Governmental Funds	$	(136,920)
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		2,068,859
Total Depreciation		(874,050)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		
Total (Loss) on Disposal of Capital Assets		(24,057)
Deferred outflows of resources related to pensions is not available during the current period and		
Change in deferred outflows of resources related to pensions		(193,978)
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		270,000
Leases		77,487
Net Pension Liability		346,494
Landfill		23,883
Accrued Interest on Debt		2,624
Deferred inflows of resources related to pensions is not available during the current period and, therefore, is not reported in the funds.		
Change in Deferred Inflows of Resources Related to Pensions		(62,597)
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	$	1,413,816

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Budget			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property Taxes	$ 4,673,500	$ 4,650,581	$ 4,650,581	$ -
Sales Taxes	455,000	455,000	655,031	200,031
Other Taxes	837,500	837,500	948,818	111,318
Licenses and Permits	85,500	85,500	111,184	25,684
Intergovernmental Revenue	10,000	10,000	44,316	34,316
Charges for Services	1,156,980	1,156,980	1,278,430	121,450
Fines and Forfeitures	92,000	92,000	100,506	8,506
Interest Earnings	1,500	1,500	2,821	1,321
Other Miscellaneous Revenues	45,000	45,000	165,570	120,570
Total Revenues	7,356,980	7,334,061	7,957,257	623,196
Expenditures				
Current				
General Government				
County Administrator	44,000	56,178	56,178	-
County Commission	1,315,227	1,511,313	1,497,123	14,190
Grounds Maintenance	197,919	202,884	202,884	-
Elections	104,412	120,287	120,287	-
Planning and Zoning	184,706	230,875	230,875	-
Tax Assessors	339,973	339,973	335,229	4,744
Tax Commissioner	211,048	226,727	226,727	-
Board of Equalization	7,284	7,284	6,615	669
Total General Government	2,404,569	2,695,521	2,675,918	19,603
Judicial				
District Attorney	10,200	11,485	11,485	-
Magistrate Court	146,895	160,631	160,631	-
Probate court	145,718	145,718	138,359	7,359
Superior Court	323,830	491,776	491,776	-
Clerk of Superior Court	213,661	213,661	211,912	1,749
Total Judicial	840,304	1,023,271	1,014,163	9,108

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current				
Public Safety				
Coroner	51,009	56,943	56,943	-
Fire Department	145,405	231,161	231,161	-
Emergency Management	49,242	49,242	49,009	233
Jail	461,806	828,756	828,756	-
Dispatcher	134,863	137,608	137,608	-
Sheriff	967,123	1,022,253	1,022,253	-
Total Public Safety	1,809,448	2,325,963	2,325,730	233
Public Works				
Roads	878,388	1,221,390	1,221,390	-
Shop	257,857	286,166	286,166	-
Waste Collection	550,000	600,829	600,829	-
Waste Disposal	87,650	129,290	129,290	-
Total Public Works	1,773,895	2,237,675	2,237,675	-
Health and Welfare				
Health and Welfare	70,000	116,304	115,167	1,137
Older Americans Council	15,297	23,175	23,175	-
Welfare	8,000	8,000	8,000	-
Total Health and Welfare	93,297	147,479	146,342	1,137
Culture and Recreation				
Recreation	141,130	141,130	139,756	1,374
Libraries	38,912	42,946	42,946	-
Total Culture and Recreation	180,042	184,076	182,702	1,374

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(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	53,405	53,405	51,385	2,020
Conservation	40,416	40,416	36,101	4,315
Development Authority	10,000	10,000	10,000	-
Total Housing and Community Development	123,821	123,821	114,185	9,636
Total Current Expenditures	7,225,376	8,737,806	8,696,715	41,091
Debt Service				
Principal	77,500	77,500	77,487	13
Interest	2,139	2,139	2,139	-
Total Debt Service	79,639	79,639	79,626	13
Total Expenditures	7,305,015	8,817,445	8,776,341	41,104
Excess (Deficiency) of Revenues Over (Under) Expenditures	51,965	(1,483,384)	(819,084)	664,300
Other Financing Sources (Uses)				
Insurance Recoveries	-	-	165,711	165,711
Transfers To Other Funds	(90,965)	(123,079)	(75,601)	47,478
Total Other Financing Sources (Uses)	(90,965)	(123,079)	90,110	213,189
Net Change in Fund Balance	(39,000)	(1,606,463)	(728,974)	877,489
Fund Balance - Beginning of Year	1,615,521	1,615,521	1,615,521	-
Fund Balance - End of Year	$ 1,576,521	$ 9,058	$ 886,547	$ 877,489

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
SPECIAL REVENUE FUND
AMERICAN RESCUE PLAN
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Budget			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$ -	$ 60,347	$ 60,347	$ -
Total Revenues	-	60,347	60,347	-
Expenditures				
Current				
General Government	-	19	19	-
Capital Outlay	-	60,328	60,328	-
Total Expenditures	-	60,347	60,347	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2022

	Business-Type Activities - Enterprise Fund
	Water Fund
Assets	
Current Assets	
Cash	$ 123,998
Restricted Cash	48,949
Accounts Receivable, Net of Allowance for Uncollectible Accounts	40,297
Total Current Assets	213,244
Noncurrent Assets	
Capital Assets	
Nondepreciable	86,347
Depreciable, net	10,835,340
Total Capital Assets	10,921,687
Total Noncurrent Assets	10,921,687
Total Assets	11,134,931
Liabilities	
Current Liabilities	
Accounts Payable	3,388
Accrued Liabilities	1,758
Accrued Interest	2,252
Customer Deposits Payable	12,325
Due To Other Funds	112,769
Current Maturities of Long-Term Debt	52,357
Total Current Liabilities	184,849
Long-Term Liabilities	
Long-Term Debt, Net of Current Portion	1,391,202
Total Long-Term Liabilities	1,391,202
Total Liabilities	1,576,051
Net Position	
Net Investment in Capital Assets	9,478,128
Restricted	
Water System Maintenance	48,949
Unrestricted	31,803
Total Net Position	$ 9,558,880

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Business-Type Activities - Enterprise Fund
	Water Fund
Operating Revenues	
Charges for Services	$ 428,486
Total Operating Revenues	428,486
Operating Expenses	
Cost of Sales and Services	166,199
General and Administration	117,735
Depreciation	265,532
Total Operating Expenses	549,466
Operating Income (Loss)	(120,980)
Nonoperating Revenues (Expense)	
Interest Income	32
Interest Expense	(54,983)
Total Nonoperating Expenses	(54,951)
Loss Before Capital Contributions	(175,931)
Capital contributions	60,347
Change in Net Position	(115,584)
Net Position - Beginning of Year	9,674,464
Net Position - End of Year	$ 9,558,880

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Business-Type Activities - Enterprise Fund
	Water Fund
Cash Flows from Operating Activities	
Receipts from Customers and Users	$ 421,209
Payments To Employees	(170,203)
Payments To Suppliers for Goods and Services Provided	(207,756)
Net Cash Provided by Operating Activities	43,250
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(49,210)
Principal Payments on Long-Term Debt	(50,453)
Interest payments on Long-Term Debt	(55,061)
Net Cash Used for Capital and Related Financing Activities	(154,724)
Cash Flows from Investing Activities	
Interest Received	32
Net Cash Provided by Investing Activities	32
Net Increase in Cash and Cash Equivalents	(111,442)
Cash and Cash Equivalents - Beginning of Year	284,389
Cash and Cash Equivalents - End of Year	$ 172,947
Classified as	
Cash	$ 123,998
Restricted Cash	48,949
	$ 172,947
Noncash Investing, Capital, and Financing Activities	
Contributions of Capital Assets from Government	$ 60,347
Total Noncash Investing, Capital, and Financing Activities	$ 60,347

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(CONTINUED)

	Business-Type Activities - Enterprise Fund
	Water Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income	$ (120,980)
Adjustments to Reconcile Operating Loss To Net Cash Provided by Operating Activities	
Depreciation	265,532
Changes in Assets and Liabilities	
(Increase) Decrease in Assets	
Accounts Receivables	(7,277)
Prepaid Items	4,529
Increase (Decrease) in Liabilities	
Accounts Payable	(17,123)
Accrued Liabilities	(3,159)
Customer Deposits	1,100
Due to Other Funds	(79,372)
Total Adjustments	164,230
Net Cash Provided by Operating Activities	$ 43,250

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022

	Custodial Funds
Assets	
Cash and Cash Equivalents	$ 678,889
Taxes Receivable for Other Governments	292,774
Total Assets	971,663
Liabilities	
Funds Due To Other Local Governments	457,892
Funds Due To Others	46,917
Uncollected Taxes	292,774
Total Liabilities	797,583
Net Position	
Restricted for Individuals, Organizations, and Other Governments	174,080
Total Net Position	$ 174,080

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Custodial Funds
Additions	
Taxes Collected for Other Governments	$ 11,530,934
Fines Collected for Other Governments	414,254
Funds Collected for Others	371,950
Total Additions	12,317,138
Deductions	
Taxes Distributed to Other Governments	11,530,934
Fines Distributed to Other Governments	415,327
Funds Distributed to Others	374,410
Total Deductions	12,320,671
Changes in Net Position	(3,533)
Net Position - Beginning of Year	177,613
Net Position - End of Year	$ 174,080

See accompanying notes which are an integral part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS

(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.

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 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, 2022 and the Crawford County Health Department, as of June 30, 2022. 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, 2022 may be obtained at the Health Department's administrative office at the following location:

Crawford County Health Department
141 McCrary Avenue
Roberta, Georgia 31078

(1) Summary of Significant Accounting Policies (Continued)

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.

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.

(1) Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

The County reports the following major governmental funds:

General Fund -This 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.

American Rescue Plan Fund - This 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:

Water Fund - This 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:

Special Revenue Funds - These 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.

Capital Project Funds - These 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).

Custodial Funds - These Funds are used to account for fiduciary activities that are not required to be 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.

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.

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."

(1) Summary of Significant Accounting Policies (Continued)

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.

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

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.

(1) Summary of Significant Accounting Policies (Continued)

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).

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.

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.

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.

(1) Summary of Significant Accounting Policies (Continued)

Fund Equity

In the financial statements, governmental funds report the following classifications of fund balance in accordance with GASB 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, 2022:

Fund Balances	General Fund	Non-Major Governmental	Total
Nonspendable			
Prepaids	$ 292,044	$ -	$ 292,044
Restricted			
Capital Outlay	-	1,574,032	1,574,032
Law Enforcement	-	57,645	57,645
Law Library	-	48,443	48,443
Drug Education	-	118,346	118,346
Revolving Loan	-	184,603	184,603
E911	-	89,424	89,424
Crime Victim	-	38,406	38,406
Assigned			
Transit	-	84,202	84,202
Jail Concession	26,373	-	26,373
Unassigned	568,130	-	568,130
Total Fund Balance	$ 886,547	$ 2,195,101	$ 3,081,648

(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.

(3) Deposits and Investments

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, 2022, all of the deposits of the County and its component units were fully collateralized in accordance with the state statutes.

Investments

	Credit Rating	Investment Value	Weighted Average Maturity
Officer of the State	AAAf/S1	$ 205	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. The 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, 2022.

(3) Deposits and Investments (Continued)

Investments (Continued)

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, 2022, 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 - 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, 2022, the County has investments in Georgia Fund 1, which are not subject to level disclosures.

(4) Property Taxes

State law requires that property taxes be based on assessed value, which is 40 percent 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 40 percent of fair market value. The Commissioner has the option to withhold certain state funding if the mandated 40 percent 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 2021 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.

(5) Receivables

Receivables at September 30, 2022, consist of the following:

Receivables	General Fund	Non-Major Funds	Water Fund	Total
Taxes	$ 292,774	$ -	$ -	$ 292,774
Accounts	235,314	38,899	70,683	344,896
	528,088	38,899	70,683	637,670
Allowance for Uncollectibles	(119,878)	-	(30,386)	(150,264)
Total Receivables	$ 408,210	$ 38,899	$ 40,297	$ 487,406

(6) Due From Other Governments

Amounts due from other governments at September 30, 2022, for the County's individual major funds and non-major funds in the aggregate are as follows:

Due From Other Governments	General Fund	Non-Major Funds	Total
State	$ 49,060	$ 129,154	$ 178,214
Other	27,944	657	28,601
Total Receivables	$ 77,004	$ 129,811	$ 206,815

(7) Capital Assets

Primary Government

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital Assets Not Being Depreciated					
Land	$ 669,255	$ -	$ -	$ -	$ 669,255
Construction in Progress	33,225	264,286	-	(33,225)	264,286
Total	702,480	264,286	-	(33,225)	933,541
Capital Assets Being Depreciated					
Buildings and Improvements	5,207,366	1,019,188	-	33,225	6,259,779
Equipment	2,943,985	314,383	(51,278)	-	3,207,090
Vehicles	3,480,575	175,371	(28,913)	-	3,627,033
Infrastructure	10,150,630	295,631	-	-	10,446,261
Land Improvements	752,804	-	-	-	752,804
Total	22,535,360	1,804,573	(80,191)	33,225	24,292,967
Accumulated Depreciation					
Buildings and Improvements	(2,091,208)	(134,766)	-	-	(2,225,974)
Equipment	(1,973,733)	(222,905)	35,895	-	(2,160,743)
Vehicles	(2,661,143)	(208,435)	20,239	-	(2,849,339)
Infrastructure	(6,108,400)	(283,198)	-	-	(6,391,598)
Land Improvements	(523,747)	(24,746)	-	-	(548,493)
Total	(13,358,231)	(874,050)	56,134	-	(14,176,147)
Total Capital Assets Being Depreciated, Net	9,177,129	930,523	(24,057)	33,225	10,116,820
Governmental Activities Capital Assets, Net	$ 9,879,609	$ 1,194,809	$ (24,057)	$ -	$11,050,361

(7) Capital Assets (Continued)

Primary Government (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets Not Being Depreciated				
Land	$ 26,000	$ -	$ -	$ 26,000
Construction in Progress	-	60,347	-	60,347
Total	26,000	60,347	-	86,347
Capital Assets Being Depreciated				
Buildings and Improvements	481,675	-	-	481,675
Vehicles	117,276	49,210	-	166,486
Equipment	159,336	-	-	159,336
Water Improvements	13,916,560	-	-	13,916,560
Total	14,674,847	49,210	-	14,724,057
Accumulated Depreciation				
Buildings and Improvements	(51,149)	(10,091)	-	(61,240)
Vehicles	(93,996)	(17,602)	-	(111,598)
Equipment	(126,550)	(5,422)	-	(131,972)
Water Improvements	(3,351,490)	(232,417)	-	(3,583,907)
Total	(3,623,185)	(265,532)	-	(3,888,717)
Total Capital Assets Being Depreciated, Net	11,051,662	(216,322)	-	10,835,340
Business-Type Activities Capital Assets, Net	$ 11,077,662	$ (155,975)	$ -	10,921,687
			Less Related Long-Term Debt Outstanding	(1,443,559)
			Net Investment in Capital Assets	$ 9,478,128

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

Governmental Activities	
General Government	$ 68,709
Judicial	57,888
Public Safety	248,357
Public Works	421,359
Health and Welfare	29,501
Culture and Recreation	45,046
Housing and Community Development	3,190
Total Depreciation Expense - Governmental Activities	$ 874,050
Business-Type Activities	
Water Department	$ 265,532
Total Depreciation Expense - Business-Type Activities	$ 265,532

(7) Capital Assets (Continued)

Discretely Presented Component Unit - Development Authority

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	$ 354,016	$ -	$ -	$ 354,016
Construction in progress	-	65,400	-	65,400
Total	354,016	65,400	-	419,416
Capital Assets Being Depreciated				
Land Improvements	112,633	-	-	112,633
Buildings	3,228,060	-	-	3,228,060
Buildings Improvements	552,864	47,800	-	600,664
Infrastructure - Roads	5,575	-	-	5,575
Total	3,899,132	47,800	-	3,946,932
Less accumulated depreciation for:				
Land Improvements	(59,333)	(3,135)	-	(62,468)
Buildings	(1,348,845)	(53,801)	-	(1,402,646)
Buildings Improvements	(103,731)	(33,251)	-	(136,982)
Infrastructure - Roads	(5,575)	-	-	(5,575)
Total	(1,517,484)	(90,187)	-	(1,607,671)
Total Capital Assets Being Depreciated, Net	2,381,648	(42,387)	-	2,339,261
Total Capital Assets, Net	$2,735,664	$ 23,013	$ -	$2,758,677

Depreciation expenses was charged to functions / programs of the Development Authority as follows:

Governmental Activities

Housing and Community Development	$ 90,187

(7) Capital Assets (Continued)

Discretely Presented Component Unit – Department of Health

Activity for the fiscal year ended June 30, 2022 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Being Depreciated				
Equipment	$ 40,133	$ -	$ -	$ 40,133
Total	40,133	-	-	40,133
Accumulated Depreciation				
Equipment	(35,832)	(1,261)	-	(37,093)
Total	(35,832)	(1,261)	-	(37,093)
Total Capital Assets Being Depreciated, Net	4,301	(1,261)	-	3,040
Total Capital Assets, Net	$ 4,301	$ (1,261)	$ -	$ 3,040

Depreciation expenses was charged to functions /programs of the Board of Health as follows:

Governmental Activities	
Health and Welfare	$ 1,261

(8) Long-Term Debt

The following is a summary of long-term debt activity for the fiscal year ended September 30, 2022.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds	$ 1,735,000	$ -	$ (270,000)	$ 1,465,000	$ 280,000
Leases Payable	77,487	-	(77,487)	-	-
Landfill Postclosure	236,781	-	(23,883)	212,898	30,000
Net Pension Liability	403,852	-	(346,494)	57,358	-
Governmental Activities Long-Term Liabilities	$ 2,453,120	$ -	$ (717,864)	$ 1,735,256	$ 310,000
Business-Type Activities					
Revenue Bonds Payable	$ 1,494,012	$ -	$ (50,453)	$ 1,443,559	$ 52,357
Business-Type Activities Long-Term Liabilities	$ 1,494,012	$ -	$ (50,453)	$ 1,443,559	$ 52,357
Component Unit - Health Department					
Net Pension Liability	$ 384,826	$ -	$ (175,377)	$ 209,449	$ -
Net OPEB Liability (Asset)	70,161	-	(102,224)	(32,063)	-
Compensated Absences	37,881	24,248	(20,932)	41,197	-
Health Department Long-Term Liabilities	$ 492,868	$ 24,248	$ (298,533)	$ 218,583	$ -

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

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, 2022, are as follows:

Description	Original Amount	Interest Rate	Due Date	Amount
Water System Construction	$ 1,329,500	3.25%	2042	$ 873,360
Water System Construction	806,200	4.50%	2042	570,199
				$ 1,443,559

(8) Long-Term Debt (Continued)

Revenue Bonds Payable (Continued)

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

Year Ending September 30,	Principal	Interest
2023	$ 52,357	$ 53,159
2024	54,332	51,184
2025	56,384	49,132
2026	58,515	47,001
2027	60,729	44,787
2028-2032	339,993	187,587
2033-2037	409,827	117,753
2038-2042	411,422	34,162
	$ 1,443,559	$ 584,765

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, 2022, are as follows:

Description	Original Amount	Interest Rate	Due Date	Amount
Retire and Refund Series 2009, Water Revenue Bonds	$ 3,225,000	2.52%	2027	$ 1,465,000

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

Year Ending September 30,	Principal	Interest
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
	$ 1,465,000	$ 112,392

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, 2022, 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 $212,898 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

(8) Long-Term Debt (Continued)

Closure and Postclosure Care Costs (Continued)

September 30, 2022. The County has estimated the post closure costs associated with the landfill to be $614,028. 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, 2022, 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 $1,244,814.

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.

(9) Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of September 30, 2022, is as follows:

Due To / From other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental funds	$ 156,285
	Water Fund	112,769
		$ 269,054

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
Nonmajor Fund	General Fund	$ 75,601

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.

(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, 2021, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	32
Terminated employees entitled to benefits but not yet receiving them	37
Current active employees	31
Total membership in the plan	100

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 12.7% 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, 2022, the County reported a net pension liability. The net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of January 1, 2021. An expected total pension liability as of September 30, 2022 was determined using standard roll-forward techniques.

(10) Retirement Benefits (Continued)

ACCG Defined Benefit Plan (Continued)

For the year ended September 30, 2022, the County recognized pension expense relative to ACCG in the amount of $76,841. At September 30, 2022, 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	$ 73,200	$ 526,339
Liability (Gain) / Loss	45,146	-
Changes of assumptions	5,147	-
Employer contributions subsequent to the measurement date	166,760	-
	$ 290,253	$ 526,339

County contributions subsequent to the measurement date of $166,760 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	$ (57,311)
2023	(179,442)
2024	(104,620)
2025	(61,473)

Actuarial Assumptions: The total pension liability as of September 30, 2022 was determined by an actuarial valuation as of January 1, 2021 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 2021. The table was changed to adopt the mortality tables developed specially for governmental employees by the Society of Actuaries.

(10) Retirement Benefits (Continued)

ACCG Defined Benefit Plan (Continued)

Net Pension Liability

Changes in the Net Pension Liability:	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balances at September 30, 2021	$ 4,063,136	$ 3,659,284	$ 403,852
Changes for the year:			
Service Cost	37,055	-	37,055
Interest	278,838	-	278,838
Liability Experience (Gain)/Loss	20,322	-	20,322
Assumption Changes	7,495	-	7,495
Employer Contributions	-	162,406	(162,406)
Net Investment Income	-	583,402	(583,402)
Benefit payments	(159,495)	(159,495)	-
Administrative Expense	-	(23,238)	23,238
Other	-	(32,366)	32,366
Net Changes	184,215	530,709	(346,494)
Balance at September 30, 2022	$ 4,247,351	$ 4,189,993	$ 57,358

The County's net pension liability is recorded in the Government-Wide Statement of Net Position in the amount of $57,358.

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 Position Liability to Changes in the Discount Rate	$ 535,338	$ 57,358	$ (348,073)

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.

(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, 2022, there were 62 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, 2022, the County's contribution to the plan was $148,403. There were no employee contributions to the 401 (a) plan.

(12) Special Funding Defined Benefit Pension Plan

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.

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.

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.

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.

(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, 2022, 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.

(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.

(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.

REQUIRED SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability								
Service Cost	$ 37,055	$ 42,081	$ 40,269	$ 48,517	$ 55,327	$ 66,953	$ 59,469	$ 71,497
Interest on Total Pension Liability	284,420	253,761	243,170	239,494	223,997	209,501	199,145	187,402
Liability Experience (Gain) Loss	20,322	204,369	(61,514)	(81,179)	60,643	28,680	(157,603)	-
Changes of Assumptions	7,495	6,357	157,502	30,780	6,609	93,194	104,227	-
Benefit Payments, Including Refunds of Employee Contributions	(165,077)	(137,191)	(159,522)	(134,254)	(131,376)	(72,754)	(61,556)	(71,551)
Net Change in Total Pension Liability	184,215	369,377	219,905	103,358	215,200	325,574	143,682	187,348
Total Pension Liability - Beginning	4,063,136	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	$ 4,247,351	$ 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	$ 162,406	$ 124,703	$ 101,704	$ 80,090	$ 124,200	$ 137,182	$ 118,801	$ 276,067
Net Investment Income	583,402	458,378	583,568	(138,563)	421,277	175,114	19,351	154,267
Benefit Payments, Including Refunds of Member Contributions	(159,495)	(137,191)	(154,128)	(134,254)	(131,376)	(72,754)	(61,556)	(68,965)
Administrative Expenses	(23,238)	(22,675)	(21,258)	(10,950)	(9,971)	(14,921)	(10,934)	(11,602)
Other Expenses	(32,366)	(29,450)	(24,522)	(32,479)	(17,873)	(33,592)	(27,622)	(27,249)
Net Change in Plan Fiduciary Net Position	530,709	393,765	485,364	(236,156)	386,257	191,029	38,040	322,518
Plan Fiduciary Net Position - Beginning	3,659,284	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	$ 4,189,993	$ 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)	$ 57,358	$ 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	98.6%	90.1%	88.4%	80.0%	89.5%	83.4%	86.2%	89.4%
Covered-Employee Payroll	1,290,875	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	4.4%	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.

See accompanying notes which are an integral part of these financial statements.

CRAWFORD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

SCHEDULE OF CONTRIBUTIONS

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contributions	$ 143,364	$ 144,098	$ 118,604	$ 96,384	$ 79,433	$ 116,584	$ 136,454	$ 118,801
Contributions in Relation to the Actuarially Determined Contribution	166,760	162,406	124,703	101,704	80,090	124,200	137,182	118,801
Contribution Deficiency (Excess)	$ (23,396)	$ (18,308)	$ (6,099)	$ (5,320)	$ (657)	$ (7,616)	$ (728)	$ -
County's Covered-Employee Payroll	1,313,071	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	12.70%	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 2021.

Valuation date — The actuarially determined contribution rate was determined as of January 1, 2021, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending September 30, 2022.

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 55-60 rate of 10%, age 61-64 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 2021 (Pre-Retirement: Employee, Post-Retirement: Retiree)
Disability	Male and female rates derived from the 1985 CIDA Table Class 1

See accompanying notes which are an integral part of these financial statements.

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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 percent 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.

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 and 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, 2022

	Special Revenue Funds				
	Law Library Fund	Sheriff's Department Drug Fund	Drug Education Fund	Jail Fund	E911 Fund
Assets					
Cash and Cash Equivalents	$ 46,585	$ 37,181	$ 118,260	$ 22,257	$ 192,303
Investments	-	-	41	-	-
Accounts Receivable	1,900	-	-	-	36,999
Due from Other Governments	-	-	45	-	194
Due from Component Unit	-	-	-	-	-
Total Assets	$ 48,485	$ 37,181	$ 118,346	$ 22,257	$ 229,496
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	$ 42	$ 1,000	$ -	$ 793	$ 72
Accrued Expenses	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Due to Other Funds	-	-	-	-	140,000
Total Liabilities	42	1,000	-	793	140,072
Fund Balances					
Restricted	48,443	36,181	118,346	21,464	89,424
Assigned	-	-	-	-	-
Total Fund Balances	48,443	36,181	118,346	21,464	89,424
Total Liabilities and Fund Balances	$ 48,485	$ 37,181	$ 118,346	$ 22,257	$ 229,496

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022
(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
$ 66,990	$ 163,332	$ 58,579	$ 594,668	$ 398,194	$ -	$ 480,136	$ 2,178,485
-	-	-	-	-	-	-	41
-	-	-	-	-	-	-	38,899
19,438	-	418	62,143	-	-	47,573	129,811
-	21,271	-	-	-	-	-	21,271
$ 86,428	$ 184,603	$ 58,997	$ 656,811	$ 398,194	$ -	$ 527,709	$ 2,368,507
$ 695	$ -	$ 4,306	$ -	$ -	$ -	$ -	$ 6,908
1,531	-	-	-	-	-	-	1,531
-	-	-	8,682	-	-	-	8,682
-	-	16,285	-	-	-	-	156,285
2,226	-	20,591	8,682	-	-	-	173,406
-	184,603	38,406	648,129	398,194	-	527,709	2,110,899
84,202	-	-	-	-	-	-	84,202
84,202	184,603	38,406	648,129	398,194	-	527,709	2,195,101
$ 86,428	$ 184,603	$ 58,997	$ 656,811	$ 398,194	$ -	$ 527,709	$ 2,368,507

CRAWFORD COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds				
	Law Library Fund	Sheriff's Department Drug Fund	Drug Education Fund	Jail Fund	E911 Fund
Revenues					
Sales Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	1,005	-	-
Charges for Services	-	-	-	-	231,068
Fines and Forfeitures	6,905	-	5,608	18,271	-
Interest Earnings	36	-	83	15	-
Other Revenue	-	1,518	-	-	394
Total Revenues	6,941	1,518	6,696	18,286	231,462
Expenditures					
Current					
General Government	-	-	-	-	-
Judicial	1,145	-	-	-	-
Public Safety	-	1,101	-	14,984	215,493
Public Works	-	-	-	-	-
Health and Welfare	-	-	980	-	-
Intergovernmental	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	11,169	-	-	-	-
Total Expenditures	12,314	1,101	980	14,984	215,493
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,373)	417	5,716	3,302	15,969
Other Financing Sources (Uses)					
Transfer From Other Funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(5,373)	417	5,716	3,302	15,969
Fund Balances, Beginning of Year	53,816	35,764	112,630	18,162	73,455
Fund Balances, End of Rear	$ 48,443	$ 36,181	$ 118,346	$ 21,464	$ 89,424

CRAWFORD COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(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	Non-Major Governmental Funds
$ -	$ -	$ -	$ 820,536	$ -	$ -	$ 610,263	$ 1,430,799
64,126	-	4,261	-	900,455	738,750	-	1,708,597
5,974	-	-	-	-	-	-	237,042
-	-	4,822	-	-	-	-	35,606
-	1,522	44	-	-	-	-	1,700
400	19,866	-	-	-	-	-	22,178
70,500	21,388	9,127	820,536	900,455	738,750	610,263	3,435,922
-	-	-	20	-	-	-	20
-	-	-	-	-	-	-	1,145
-	-	-	-	-	-	-	231,578
-	-	-	30,689	362,467	-	175,933	569,089
119,309	-	23,292	-	-	-	-	143,581
-	-	-	114,875	-	-	-	114,875
-	-	-	270,000	-	-	-	270,000
-	-	-	42,999	-	-	-	42,999
-	-	-	260,606	321,068	738,750	214,589	1,546,182
119,309	-	23,292	719,189	683,535	738,750	390,522	2,919,469
(48,809)	21,388	(14,165)	101,347	216,920	-	219,741	516,453
75,601	-	-	-	-	-	-	75,601
75,601	-	-	-	-	-	-	75,601
26,792	21,388	(14,165)	101,347	216,920	-	219,741	592,054
57,410	163,215	52,571	546,782	181,274	-	307,968	1,603,047
$ 84,202	$ 184,603	$ 38,406	$ 648,129	$ 398,194	$ -	$ 527,709	$ 2,195,101

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenue			
Fines and Forfeitures	$ 6,905	$ 6,905	$ -
Interest Earnings	50	36	(14)
Total Revenues	6,955	6,941	(14)
Expenditures			
Current			
Judicial	1,145	1,145	-
Capital Outlay	11,169	11,169	-
Total Expenditures	12,314	12,314	-
Net Change in Fund Balance	(5,359)	(5,373)	(14)
Fund Balance - Beginning of Year	53,816	53,816	-
Fund Balance - End of Year	$ 48,457	$ 48,443	$ (14)

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenue			
Other Revenue	$ 1,000	$ 1,518	$ 518
Total Revenues	1,000	1,518	518
Expenditures			
Current			
Public Safety	1,000	1,101	(101)
Total Expenditures	1,000	1,101	(101)
Net Change in Fund Balance	-	417	417
Fund Balance - Beginning of Year	35,764	35,764	-
Fund Balance - End of Year	$ 35,764	$ 36,181	$ 417

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenue			
Intergovernmental	$ 250	$ 1,005	$ 755
Fines and Forfeitures	5,608	5,608	-
Interest Earnings	83	83	-
Total Revenues	5,941	6,696	755
Expenditures			
Current			
Health and Welfare	6,650	980	5,670
Total Expenditures	6,650	980	5,670
Net Change in Fund Balance	(709)	5,716	6,425
Fund Balance - Beginning of Year	112,630	112,630	-
Fund Balance - End of Year	$ 111,921	$ 118,346	$ 6,425

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenue			
Fines and Forfeitures	$ 18,271	$ 18,271	$ -
Interest Earnings	15	15	-
Total Revenues	18,286	18,286	-
Expenditures			
Current			
Public Safety	20,023	14,984	5,039
Total Expenditures	20,023	14,984	5,039
Net Change in Fund Balance	(1,737)	3,302	5,039
Fund Balance - Beginning of Year	18,162	18,162	-
Fund Balance - End of Year	$ 16,425	$ 21,464	$ 5,039

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenue			
Charges for Services	$ 210,000	$ 231,068	$ 21,068
Other Revenue	-	394	394
Total Revenues	210,000	231,462	21,462
Expenditures			
Current			
Public Safety	215,493	215,493	-
Total Expenditures	215,493	215,493	-
Net Change in Fund Balance	(5,493)	15,969	21,462
Fund Balance - Beginning of Year	73,455	73,455	-
Fund Balance - End of Year	$ 67,962	$ 89,424	$ 21,462

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenue			
Intergovernmental	$ 64,126	$ 64,126	$ -
Charges for Services	2,883	5,974	3,091
Other Revenue	-	400	400
Total Revenues	67,009	70,500	3,491
Expenditures			
Current			
Health and Welfare	141,930	119,309	22,621
Total Expenditures	141,930	119,309	22,621
Excess (Deficiency) of Revenues Over (Under) Expenditures	(74,921)	(48,809)	26,112
Other Financing Sources			
Transfers from General Fund	-	75,601	75,601
Total Other Financing Sources	-	75,601	75,601
Net Change in Fund Balance	(74,921)	26,792	101,713
Fund Balance - Beginning of Year	57,410	57,410	-
Fund Balance - End of Year	$ (17,511)	$ 84,202	$ 101,713

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenue			
Interest Earnings	$ 1,522	$ 1,522	$ -
Other Revenue	-	19,866	19,866
Total Revenues	1,522	21,388	19,866
Expenditures			
Current			
General Government	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	1,522	21,388	19,866
Fund Balance - Beginning of Year	163,215	163,215	-
Fund Balance - End of Year	$ 164,737	$ 184,603	$ 19,866

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenue			
Intergovernmental	$ 2,100	$ 4,261	$ 2,161
Fines and Forfeitures	4,822	4,822	-
Interest Earnings	150	44	(106)
Total Revenues	7,072	9,127	2,055
Expenditures			
Current			
Health and Welfare	23,292	23,292	-
Total Expenditures	23,292	23,292	-
Net Change in Fund Balance	(16,220)	(14,165)	2,055
Fund Balance - Beginning of Year	52,571	52,571	-
Fund Balance - End of Year	$ 36,351	$ 38,406	$ 2,055

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, 2022

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues				
Department of Community Affairs	$ 3,125	$ 738,750	$ 741,875	$ 750,000
Total Revenues	3,125	738,750	741,875	750,000
Expenditures				
Health Center	-	705,000	705,000	705,000
Administration	3,125	33,750	36,875	45,000
Miscellaneous	19	-	19	-
Total Expenditures	3,144	738,750	741,894	750,000
Net Change in Fund Balance	(19)	-	(19)	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ (19)	$ -	$ (19)	$ -

CRAWFORD COUNTY, GEORGIA
SOURCE AND APPLICATION OF FUNDS SCHEDULE
HEALTH CENTER
COMMUNITY DEVELOPMENT BLOCK GRANT

20P-Y-039-1-6122

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(CUMULATIVE)

I.	Total Fiscal Year **2** CDBG Funds Awarded to Recipient:	$ 738,750
II.	Total Amount Drawdown by Recipient from DCA:	741,875
III.	Less CDBG Funds Expended by Recipient:	(741,875)
IV.	Amount of Fiscal Year **2** CDBG Funds Held by Recipient	$ -

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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, 2022

	Superior Court	Magistrate Court	Probate Court	Sheriff's Department	Tax Commissioner's Office	Alternative Dispute Resolution	Total
Assets							
Cash and Cash Equivalents	$ 82,139	$ 7,924	$ 27,485	$ 28,957	$ 531,804	$ 580	$ 678,889
Taxes Receivable for Other Governments	-	-	-	-	292,774	-	292,774
Total Assets	82,139	7,924	27,485	28,957	824,578	580	971,663
Liabilities							
Funds Due to Other Local Governments	22,096	3,328	12,604	7,569	411,715	580	457,892
Funds Due to Others	34,199	4,596	4,335	3,787	-	-	46,917
Uncollected Taxes	-	-	-	-	292,774	-	292,774
Total Liabilities	56,295	7,924	16,939	11,356	704,489	580	797,583
Net Position							
Restricted for Individuals, Organizations and Other Governments	25,844	-	10,546	17,601	120,089	-	174,080
Total Net Position	$ 25,844	$ -	$ 10,546	$ 17,601	$ 120,089	$ -	$ 174,080

CRAWFORD COUNTY, GEORGIA
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Superior Court	Magistrate Court	Probate Court	Sheriff's Department	Tax Commissioner's Office	Alternative Dispute Resolution	Total
Additions							
Taxes Collected for Other Governments	$ -	$ -	$ -	$ -	$ 11,530,934	$ -	$ 11,530,934
Fines Collected for Other Governments	153,637	31,718	149,613	61,284	-	18,002	414,254
Funds Collected for Others	132,731	19,512	82,099	95,478	42,130	-	371,950
Total Additions	286,368	51,230	231,712	156,762	11,573,064	18,002	12,317,138
Deductions							
Taxes Distributed to Other Governments	-	-	-	-	11,530,934	-	11,530,934
Fines Distributed to Other Governments	154,710	31,718	149,613	61,284	-	18,002	415,327
Funds Distributed to Others	133,939	19,512	87,460	91,369	42,130	-	374,410
Total Deductions	288,649	51,230	237,073	152,653	11,573,064	18,002	12,320,671
Changes in Net Position	(2,281)	-	(5,361)	4,109	-	-	(3,533)
Net Position - Beginning of Year	28,125	-	15,907	13,492	120,089	-	177,613
Net Position - End of Year	$ 25,844	$ -	$ 10,546	$ 17,601	$ 120,089	$ -	$ 174,080

CRAWFORD COUNTY, GEORGIA
BALANCE SHEET
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
SEPTEMBER 30, 2022

Assets		
Cash and Cash Equivalents	$	452,458
Accounts Receivable		106,029
Lease Receivable		811,064
Total Assets	$	1,369,551
Liabilities, Deferred Inflows of Resources and Fund Balance		
Liabilities		
Accounts Payable	$	5,572
Accrued Expenses		1,063
Due to Primary Government		23,486
Security Deposits		2,800
Total Liabilities		32,921
Deferred Inflows of Resources		
Unavailable Revenue - Lease Receivable		795,984
Total Deferred Inflows of Resources		795,984
Fund Balance		
Nonspendable		15,080
Unassigned		525,566
Total Fund Balance		540,646
Total Liabilities and Fund Balance	$	1,369,551

CRAWFORD COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET
OF THE COMPONENT UNIT TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Total Fund Balances - Component Unit	$	540,646
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		4,366,348
Accumulated Depreciation		(1,607,671)
Total Net Position of Component Unit	$	3,299,323

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, 2022

Revenues		
Intergovernmental Revenue	$	10,000
Lease Income		142,874
Rental Income		23,200
Interest Earnings		28,838
Other Miscellaneous Revenues		22,868
Total Revenues		227,780
Expenditures		
Current		
Economic Development		163,764
Capital Outlay		113,200
Total Expenditures		276,964
Net Change in Fund Balance		(49,184)
Fund Balance - Beginning of Year		589,830
Fund Balance - End of Year	$	540,646

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, 2022

Net Change in Fund Balances - Component Unit	$	(49,184)
Amounts reported for governmental activities in the statement of activities are different		
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		113,200
Total Depreciation		(90,187)
Change in Net Position of Component Unit	$	(26,171)

CRAWFORD COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	$ 2,069,170	$ 312,999	$ 2,382,169
Roads, Streets, and Bridges	180,000	180,000	266,663	119,693	386,356
Public Safety Improvements and Equipment	180,000	180,000	529,993	171,622	701,615
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	531,255	114,875	646,130
Totals	$ 3,000,000	$ 3,000,000	$ 3,435,942	$ 719,189	$ 4,155,131

CRAWFORD COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH TRANSPORTATION SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	$ 390,522	$ 390,541
Totals	$ 2,800,000	$ 2,800,000	$ 19	$ 390,522	$ 390,541

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SINGLE AUDIT SECTION

CRAWFORD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Federal / Grantor /Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Transportation				
Passed through Georgia Department of Transportation				
Rural Operating Assistance Grant	20.509	T007137	$ -	$ 64,126
Total Pass-through Programs			-	64,126
Total U.S. Department of Transportation			-	64,126
U.S. Department of Housing and Urban Development				
Passed through the Georgia Department of Community Affairs				
CDBG - Health Department Grant	14.218	20p-y-039-1-6122	-	738,750
Subtotal for CDBG - Entitlement Grants Cluster			-	738,750
Total Pass-through Programs			-	738,750
Total U.S. Department of Housing and Urban Development			-	738,750
U.S. Department of Treasury				
Direct Program				
Coronavirus State & Local Fiscal Recovery Funds	21.027		-	60,347
Total Direct Programs			-	60,347
Passed through the Georgia Office of Planning & Budget				
ARPA - Public Safety Officials & First Responders Supplement Grant	21.027	GA-0009189	-	36,866
Total Pass-through Programs			-	36,866
Subtotal for ALN 21.027			-	97,213
Total U.S. Department of Treasury			-	97,213
U.S. Department of Homeland Security				
Passed through Georgia Emergency Management Agency				
Emergency Management Performance Grant	97.042	EMA-202-EP-00017-S01	-	7,450
Total Pass-through Programs			-	7,450
Total U.S. Department of Homeland Security			-	7,450
Total Expenditures of Federal Awards			$ -	$ 907,539

See accompanying notes to schedule of expenditures of federal awards.

CRAWFORD COUNTY, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Crawford County, Georgia under programs of the federal government for the fiscal year ended September 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Crawford County, Georgia, it is not intended to and does not present the financial position, changes in net position, or cash flows of Crawford County, Georgia.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

(3) Indirect Cost Rate

Crawford County, Georgia has elected not to use the 10 - percent de minimis indirect cost rate allowed under the Uniform Guidance.



CRAWFORD COUNTY GEORGIA

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

FINANCIAL STATEMENT FINDINGS

NONE REPORTED

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE REPORTED

MCNAIR MCLEMORE MIDDLEBROOKS & CO
CERTIFIED PUBLIC ACCOUNTANTS

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March 31, 2023

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, 2022 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 31, 2023. Our report includes a reference to other auditors who audited the financial statements of the Crawford County Board of Health, 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.

Report on 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 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Crawford County, Georgia'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 and significant deficiencies may exist that have not been identified.

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

McNair, McLemore, Middlebrooks & Co., LLC

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March 31, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Commissioners
Crawford County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Crawford County, Georgia**'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Crawford County, Georgia's major federal programs for the year ended September 30, 2022. Crawford County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Crawford County, Georgia complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Crawford County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Crawford County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Crawford County, Georgia's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Crawford County, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Crawford County, Georgia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Crawford County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Crawford County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Crawford County Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

CRAWFORD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

ALN Numbers	Name of Federal Program
21.027	American Rescue Plan Act

Dollar threshold used to distinguish between Type A and Type B Program	$ 750,000
Auditee qualified as low-risk auditee	No

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.