CRAWFORD COUNTY
GEORGIA



ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

CRAWFORD COUNTY, GEORGIA

FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023
AND INDEPENDENT AUDITOR'S REPORT

CRAWFORD COUNTY, GEORGIA

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September 25, 2024

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 (**the County), as of and for the year ended September 30, 2023, 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 the County, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund and American Rescue Plan 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 Crawford County Health Department, which represent 11 percent, 2 percent, and 73 percent, respectively, of the assets, net position, and revenues of the discretely presented 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 Crawford County Health Department, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (GAS)*, 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 the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the County'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 *GAS* 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 *GAS*, 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 the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County'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 4-11, schedule of changes in the net pension liability and related ratios on page 54, the schedule of contributions on page 55, and the notes to the required supplementary information on pages 56 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.

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 Community Development Block Grant (CDBG) project cost schedule, the CDBG source and application of funds schedule, the schedule of project

expenditures with special purpose local options sales tax proceeds, the schedule of project expenditures with transportation special purpose local options sales tax proceeds, the Crawford County Development Authority component unit financial statements, and 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the budgetary comparison schedules for the nonmajor funds, the CDBG project cost schedule, the CDBG source and application of funds schedule, the schedule of project expenditures with special purpose local options sales tax proceeds, the schedule of project expenditures with transportation special purpose local options sales tax proceeds, the Crawford County Development Authority component unit financial statements, and 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 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 September 25, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 the County's internal control over financial reporting and compliance.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

MANAGEMENT'S DISCUSSION & ANALYSIS

As management of Crawford County, Georgia (the "County"), we offer readers of Crawford County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2023. 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, 2022, by $22,068,102 (net position) and at September 30, 2023, by $26,325,352 (net position). Of this amount, $3,136,584 represents unrestricted net position, which is an increase in unrestricted (deficit) net position from the prior year of 3,756,819.

- At September 30, 2023, the County's total fund balances as summarized for all governmental fund types on page 18 of the financial statements were $3,381,124. At September 30, 2022, the County's total fund balances as summarized for all governmental funds were $3,081,648, an increase of $299,476 or 10% from the 2022 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.

Overview of the Financial Statements (Continued)

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 System, Crime Victims Assistance, E911, Juvenile Delinquency, and the American Rescue Plan Fund) and Capital Projects (SPLOST Fund, Local Maintenance & Improvement Grant (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 inflows by $22,068,102 at the close of the 2022 fiscal year and by $26,325,352 at the close of the 2023 fiscal year, an increase of $4,257,250 or 19.2 percent. Of the $26,325,352, $16,043,400 resulted from County's governmental activities and $10,281,952 resulted from the County's business-type activities in 2023. 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	
	2023	2022	2023	2022	2023	2022
Assets						
Current and Other Assets	$ 8,766,743	$ 6,197,534	$ 112,785	$ 100,475	$ 8,879,528	$ 6,298,009
Capital Assets	10,943,519	11,050,361	11,605,736	10,921,687	22,549,255	21,972,048
Total Assets	19,710,262	17,247,895	11,718,521	11,022,162	31,428,783	28,270,057
Deferred Outflows of Resources						
Related to Pensions	515,066	290,253	-	-	515,066	290,253
Liabilities						
Other Liabilities	2,219,461	3,077,331	99,700	72,080	2,319,161	3,149,411
Long-term Liabilities	1,955,184	1,425,256	1,336,869	1,391,202	3,292,053	2,816,458
Total Liabilities	4,174,645	4,502,587	1,436,569	1,463,282	5,611,214	5,965,869
Deferred Inflows of Resources						
Related to Pensions	7,283	526,339	-	-	7,283	526,339
Net Position:						
Net Investment in Capital Assets	10,943,519	11,050,361	10,214,535	9,478,128	21,158,054	20,528,489
Restricted	1,970,694	2,110,899	60,020	48,949	2,030,714	2,159,848
Unrestricted	3,129,187	(652,038)	7,397	31,803	3,136,584	(620,235)
Total Net position	$ 16,043,400	$ 12,509,222	$10,281,952	$ 9,558,880	$ 26,325,352	$ 22,068,102

An additional portion of Crawford County's total net position (9.79 percent in 2022 and 12.28 percent in 2023) 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.

Government-wide Financial Analysis (Continued)

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.

Governmental activities. Governmental activities increased the County's net position by $3,534,178 in 2023 and by $339,306 in 2022. Key elements of this increase/decrease are as follows:

Crawford County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for Services	$ 1,786,873	$ 1,762,768	$ 438,547	$ 428,486	$ 2,225,420	$ 2,191,254
Operating Grants and Contributions	1,777,610	1,074,510	-	-	1,777,610	1,074,510
Capital Grants and Contributions	8,125	738,750	925,138	60,347	933,263	799,097
General Revenues						
Property Taxes	8,749,476	4,566,652	-	-	8,749,476	4,566,652
Sales Taxes	2,132,730	2,085,830	-	-	2,132,730	2,085,830
Other Taxes	920,889	948,818	-	-	920,889	948,818
Interest Revenue	33,884	4,521	499	32	34,383	4,553
Insurance Recoveries	59,065	165,711	-	-	59,065	165,711
Miscellaneous	138,899	187,748	-	-	138,899	187,748
Total Revenues	15,607,551	11,535,308	1,364,184	488,865	16,971,735	12,024,173
Expenses						
General Government	3,906,538	2,761,148	-	-	3,906,538	2,761,148
Judicial	837,115	1,073,196	-	-	837,115	1,073,196
Public Safety	2,858,606	2,606,148	-	-	2,858,606	2,606,148
Public Works	3,781,228	3,276,055	-	-	3,781,228	3,276,055
Health and Welfare	338,409	38,986	-	-	338,409	38,986
Culture and Recreation	198,946	227,748	-	-	198,946	227,748
Housing and Development	116,501	93,073	-	-	116,501	93,073
Interest on Long-term Debt	36,030	45,138	-	-	36,030	45,138
Water	-	-	641,112	604,449	641,112	604,449
Total Expenses	12,073,373	10,121,492	641,112	604,449	12,714,485	10,725,941
Change in Net Position	3,534,178	1,413,816	723,072	(115,584)	4,257,250	1,298,232
Net Position, Beginning	12,509,222	11,095,406	9,558,880	9,674,464	22,068,102	20,769,870
Net Position, Ending	$ 16,043,400	$ 12,509,222	$ 10,281,952	$ 9,558,880	$ 26,325,352	$ 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 2023 fiscal year, the County's governmental funds reported combined ending fund balances of $3,381,124 an increase of $299,476 in comparison with the prior year. Unassigned general fund balance increased by $288,103. 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 68.19% of the fund balance for the general fund is unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of Crawford County. At the end of the current fiscal year, total fund balance reached $1,255,599 for which all was unassigned with the exception of $399,366. Of this, $370,551 was shown as nonspendable for prepaids and $28,815 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 increased by $369,052 during fiscal year 2023. The County's revenues collected in 2023 was more than the final budget by $1,066,036. The County's expenditures were more than the final budget by $808,795. When combined with transfers out of the general fund ($254) and insurance recoveries of $59,065, the net result was an increase of $369,052.

The County has several nonmajor special revenue and capital project funds that are combined and reported as nonmajor governmental funds. The County reports all activities of the American Rescue Plan Fund in a separate major fund. This fund is a special revenue fund.

The Capital Project Funds account for the financial resources provided from the 2013 and 2019 one percent Special Purpose Local Option Sales Tax (SPLOST) in the SPLOST Fund. At the end of the 2023 fiscal year, the non major Capital Project funds (SPLOST Fund, LMIG Fund, Community Development Block Grant (CDBG) Fund, and the TSPLOST Fund) had a combined fund balance of $2,125,525.

The project length budget for the 2013 SPLOST is $3,000,000. The financial resources must be used for the funding of the following capital outlay projects: repayment of bonds; roads, streets, and bridges; public safety improvements and equipment; recreation facilities and improvements; water and wastewater and public safety equipment.

The project length budget for the 2019 SPLOST is $3,112,000. The financial resources must be used for the funding of the following capital outlay projects: repayment of bonds; roads and streets and equipment; public safety improvements and equipment; recreation facilities and improvements; county shop; and milling/paving East Agency Street, paving several dirt roads in the City of Roberta.

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

Financial Analysis of the Government's Funds (Continued)

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, 2023, the proprietary fund indicates total net position of $10,281,952. This is an increase in total net position for the proprietary fund in the amount of $723,072.

Crawford County
Enterprise Net Operating Income,
Nonoperating Expenses and Transfers

	2023	2022
Net Operating (Loss)/Income:		
Water Fund	$ (149,487)	$ (120,980)
Total Net Operating (Loss)/Income	(149,487)	(120,980)
Nonoperating (Expenses)	(52,579)	(54,951)
Loss before Transfers and Contributions	(202,066)	(175,931)
Capital Contributions	925,138	60,347
Changes in Net Position	$ 723,072	$ (115,584)

Capital Asset and Debt Administration

Capital assets. Crawford County's investment in capital assets for its governmental activities as of September 30, 2023 decreased $106,842 to $10,943,519 (net of accumulated depreciation). Additionally, the County's net investment in capital assets for its business-type activities as of September 30, 2023 increased by $736,407 to $10,214,535. 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).

Capital Asset and Debt Administration (Continued)

Crawford County's Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	$ 669,255	$ 669,255	$ 26,000	$ 26,000	$ 695,255	$ 695,255
Construction in Progress	259,158	264,286	-	60,347	259,158	324,633
Buildings and Improvements	3,946,339	4,033,805	410,344	420,435	4,356,683	4,454,240
Machinery and Equipment	919,467	1,046,347	62,809	27,364	982,276	1,073,711
Vehicles	852,498	777,694	37,286	54,888	889,784	832,582
Infrastructure	4,115,641	4,054,663	11,069,297	10,332,653	15,184,938	14,387,316
Land Improvements	181,161	204,311	-	-	181,161	204,311
Total	$ 10,943,519	$ 11,050,361	$ 11,605,736	$ 10,921,687	$ 22,549,255	$ 21,972,048

Long-term debt. At the end of the current fiscal year, Crawford County had total outstanding debt of $3,689,117 of which $1,391,201 is from the proprietary fund (water).

- General obligation bonds 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 four (4) years of monitoring remaining. The costs of monitoring have been estimated based on what it would cost to perform all postclosure care in 2023. 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	$ 1,465,000	$ -	$ 280,000	$ 1,185,000	$ 285,000
Net Pension Liability	57,358	808,811	-	866,169	-
Landfill Postclosure	212,898	57,732	23,883	246,747	57,732
Total	1,735,256	866,543	303,883	2,297,916	342,732
Business-type Activities					
Revenue Bonds	1,443,559	-	52,358	1,391,201	54,332
Total	$ 1,443,559	$ -	$ 52,358	$ 1,391,201	$ 54,332

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 3.7 percent. The rate for Middle Georgia is slightly lower at 3.6 percent. The rate for the State of Georgia is 3.3 percent. (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.

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FINANCIAL STATEMENTS

CRAWFORD COUNTY, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Crawford County Development Authority	Crawford County Health Department
Assets					
Cash and Cash Equivalents	$ 3,555,610	$ 251,592	$ 3,807,202	$ 505,885	$ 466,827
Investments	215	-	215	-	-
Restricted Cash	-	60,020	60,020	-	-
Receivables, Net of Allowance					
Taxes	4,076,921	-	4,076,921	-	-
Accounts	142,361	35,432	177,793	-	4,487
Note Receivable, Net of Allowance	150,000	-	150,000	-	-
Leases Receivable	-	-	-	676,801	-
Due from Component Unit	11,116	-	11,116	-	-
Due from Other Governments	225,710	-	225,710	-	-
Internal Balances	234,259	(234,259)	-	-	-
Prepaid Items	370,551	-	370,551	-	-
Capital Assets					
Nondepreciable	928,413	26,000	954,413	354,016	-
Depreciable Assets, Net	10,015,106	11,579,736	21,594,842	2,394,226	1,780
Total Assets	19,710,262	11,718,521	31,428,783	3,930,928	473,094
Deferred Outflows of Resources					
Related to Pensions	515,066	-	515,066	-	285,976
Related to OPEB	-	-	-	-	60,595
Total Deferred Outflows of Resources	515,066	-	515,066	-	346,571

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

CRAWFORD COUNTY, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Crawford County Development Authority	Crawford County Health Department
Liabilities					
Accounts Payable	462,092	25,920	488,012	15,429	8,619
Accrued Expenses	81,435	1,802	83,237	1,416	4,114
Accrued Interest	9,954	2,171	12,125	-	-
Unearned Revenue	1,313,429	-	1,313,429	20,005	-
Due to Primary Government	-	-	-	11,116	-
Customer Deposits Payable	-	15,475	15,475	3,277	-
Due to Other Governments	9,819	-	9,819	-	-
Noncurrent Liabilities					
Due Within One Year					
Bonds Payable	285,000	54,332	339,332	-	-
Landfill Closure and Postclosure	57,732	-	57,732	-	-
Due in More Than One Year					
Bonds Payable	900,000	1,336,869	2,236,869	-	-
Landfill Closure and Postclosure	189,015	-	189,015	-	-
Compensated Absences	-	-	-	-	43,752
Net Pension Liability	866,169	-	866,169	-	638,394
Net OPEB Liability	-	-	-	-	1,788
Total Liabilities	4,174,645	1,436,569	5,611,214	51,243	696,667
Deferred Inflows of Resources					
Related to Leases	-	-	-	646,642	-
Related to Pensions	7,283	-	7,283	-	6,987
Related to OPEB	-	-	-	-	46,052
Total Deferred Inflows of Resources	7,283	-	7,283	646,642	53,039
Net Position					
Net Investment in Capital Assets	10,943,519	10,214,535	21,158,054	2,748,242	1,780
Restricted					
Capital Outlay	1,182,319	-	1,182,319	-	-
Other Restrictions	788,375	60,020	848,395	-	-
Unrestricted	3,129,187	7,397	3,136,584	484,801	68,179
Total Net Position	$ 16,043,400	$ 10,281,952	$ 26,325,352	$ 3,233,043	$ 69,959

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

CRAWFORD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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	$ 3,906,538	$ 438,326	$ 1,107,062	$ -
Public Safety	2,858,606	242,363	-	-
Public Works	3,781,228	717,536	587,811	-
Judicial	837,115	329,213	-	-
Health and Welfare	338,409	7,522	82,737	8,125
Culture and Recreation	198,946	51,913	-	-
Housing and Development	116,501	-	-	-
Interest on Long-Term Debt	36,030	-	-	-
Total Governmental Activities	12,073,373	1,786,873	1,777,610	8,125
Business-Type Activities				
Water Fund	641,112	438,547	-	925,138
Total Business-Type Activities	641,112	438,547	-	925,138
Total Primary Government	$ 12,714,485	$ 2,225,420	$ 1,777,610	$ 933,263
Component Units				
Development Authority	$ 298,472	$ 172,092	$ 10,000	$ -
Health Department	719,233	201,107	431,274	-
Total Component Units	$ 1,017,705	$ 373,199	$ 441,274	$ -
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, 2023
(CONTINUED)

	Net (Expense) Revenue and Changes in Net Position				
	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Development Authority	Health Department
				$ (116,380)	$ -
				-	(86,852)
				(116,380)	(86,852)
	8,749,476	-	8,749,476	-	-
	2,132,730	-	2,132,730	-	-
	920,889	-	920,889	-	-
	33,884	499	34,383	30,619	367
	59,065	-	59,065	-	-
	138,899	-	138,899	19,481	-
	12,034,943	499	12,035,442	50,100	367
	3,534,178	723,072	4,257,250	(66,280)	(86,485)
	12,509,222	9,558,880	22,068,102	3,299,323	156,444
$	16,043,400	$ 10,281,952	$ 26,325,352	$ 3,233,043	$ 69,959
$	(2,361,150)	$ -	$ (2,361,150)		
	(2,616,243)	-	(2,616,243)		
	(2,475,881)	-	(2,475,881)		
	(507,902)	-	(507,902)		
	(240,025)	-	(240,025)		
	(147,033)	-	(147,033)		
	(116,501)	-	(116,501)		
	(36,030)	-	(36,030)		
	(8,500,765)	-	(8,500,765)		
	-	722,573	722,573		
	-	722,573	722,573		
	(8,500,765)	722,573	(7,778,192)		

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

CRAWFORD COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	Special Revenue American Rescue Plan Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	$ 476,456	$ 838,844	$ 2,240,310	$ 3,555,610
Investments	172	-	43	215
Receivables, Net of Allowance				
Taxes	4,076,921	-	-	4,076,921
Accounts	101,237	-	41,124	142,361
Note Receivable, Net of Allowance	-	-	150,000	150,000
Due from Other Funds	572,645	-	-	572,645
Due from Component Unit	8,077	-	3,039	11,116
Due from Other Governments	62,114	-	163,596	225,710
Prepaid Items	370,551	-	-	370,551
Total Assets	$ 5,668,173	$ 838,844	$ 2,598,112	$ 9,105,129
Liabilities				
Accounts Payable	$ 300,577	$ 38,896	$ 122,619	$ 462,092
Accrued Expenses	79,672	-	1,763	81,435
Due to Other Governments	-	-	9,819	9,819
Due to Other Funds	-	-	338,386	338,386
Unearned Revenue	513,481	799,948	-	1,313,429
Total Liabilities	893,730	838,844	472,587	2,205,161
Deferred Inflows of Resources				
Unavailable Revenue - Property Taxes	3,518,844	-	-	3,518,844
Total Deferred Inflows of Resources	3,518,844	-	-	3,518,844
Fund Balances				
Nonspendable	370,551	-	150,000	520,551
Restricted	-	-	1,970,694	1,970,694
Assigned	28,815	-	4,831	33,646
Unassigned	856,233	-	-	856,233
Total Fund Balances	1,255,599	-	2,125,525	3,381,124
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 5,668,173	$ 838,844	$ 2,598,112	$ 9,105,129

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, 2023

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

Total Fund Balances - Governmental Funds	$	3,381,124
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of Capital Assets		26,018,657
Accumulated Depreciation		(15,075,138)
Deferred Outflows of Resources		
Pension		515,066
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.		3,518,844
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		(1,185,000)
Landfill Closure and Post Closure		(246,747)
Net Pension Liability		(866,169)
Accrued Interest Payable		(9,954)
Deferred Inflows of Resources		
Pension Contributions		(7,283)
Total Net Position of Governmental Activities	$	16,043,400

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, 2023

	General Fund	American Rescue Plan Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	$ 5,591,493	$ -	$ -	$ 5,591,493
Sales Taxes	670,321	-	1,462,409	2,132,730
Other Taxes	920,889	-	-	920,889
Licenses and Permits	100,774	-	-	100,774
Intergovernmental Revenue	6,005	1,101,057	678,673	1,785,735
Charges for Services	1,300,461	-	231,779	1,532,240
Fines and Forfeitures	116,006	-	37,853	153,859
Interest Earnings	28,052	-	5,832	33,884
Other Revenues	117,165	-	21,734	138,899
Total Revenues	8,851,166	1,101,057	2,438,280	12,390,503
Expenditures				
Current				
General Government	2,811,336	1,101,057	72	3,912,465
Judicial	840,062	-	13,498	853,560
Public Safety	2,191,748	-	283,114	2,474,862
Public Works	2,332,677	-	875,572	3,208,249
Health and Welfare	98,136	-	202,647	300,783
Culture and Recreation	153,655	-	-	153,655
Housing and Community Development	113,311	-	-	113,311
Intergovernmental	-	-	117,026	117,026
Debt Service				
Principal	-	-	280,000	280,000
Interest	-	-	36,030	36,030
Capital Outlay	-	-	700,151	700,151
Total Expenditures	8,540,925	1,101,057	2,508,110	12,150,092
Excess (Deficiency) of Revenues Over (Under) Expenditures	310,241	-	(69,830)	240,411
Other Financing Sources (Uses)				
Insurance Recoveries	59,065	-	-	59,065
Transfers from Other Funds	-	-	254	254
Transfers to Other Funds	(254)	-	-	(254)
Total Other Financing Sources (Uses)	58,811	-	254	59,065
Net Change in Fund Balances	369,052	-	(69,576)	299,476
Fund Balance - Beginning of Year	886,547	-	2,195,101	3,081,648
Fund Balance - End of Year	$ 1,255,599	$ -	$ 2,125,525	$ 3,381,124

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, 2023

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

Net Change in Fund Balances - Total Governmental Funds	$	299,476
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		837,048
Total Depreciation		(903,481)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		
Loss on Disposal of Capital Assets		(40,409)
Deferred outflows of resources related to pensions is not available during the current period and therefore, is not reported in the funds.		
Change in Deferred Outflows of Resources Related to Pensions		224,813
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		280,000
Net Pension Liability		(808,811)
Landfill Closure and Post Closure		(33,849)
Accrued Interest on Debt		2,352
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		519,056
Revenues		
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		3,157,983
Change in Net Position of Governmental Activities	$	3,534,178

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, 2023

	Budget			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property Taxes	$ 4,892,650	$ 4,892,650	$ 5,591,493	$ 698,843
Sales Taxes	575,000	575,000	670,321	95,321
Other Taxes	857,000	857,000	920,889	63,889
Licenses and Permits	94,000	94,000	100,774	6,774
Intergovernmental Revenue	20,000	20,000	6,005	(13,995)
Charges for Services	1,182,980	1,182,980	1,300,461	117,481
Fines and Forfeitures	102,500	102,500	116,006	13,506
Interest Earnings	1,000	1,000	28,052	27,052
Other Revenues	60,000	60,000	117,165	57,165
Total Revenues	7,785,130	7,785,130	8,851,166	1,066,036
Expenditures				
Current				
General Government				
County Administrator	64,500	64,500	69,576	(5,076)
County Commission	1,438,427	1,438,427	1,578,586	(140,159)
Grounds Maintenance	200,409	200,409	209,269	(8,860)
Elections	107,499	107,499	124,567	(17,068)
Planning and Zoning	256,381	256,381	247,792	8,589
Tax Assessors	340,449	340,449	313,717	26,732
Tax Commissioner	230,111	230,111	261,284	(31,173)
Board of Equalization	7,285	7,285	6,545	740
Total General Government	2,645,061	2,645,061	2,811,336	(166,275)
Judicial				
District Attorney	48,936	48,936	24,311	24,625
Magistrate Court	163,229	163,229	171,200	(7,971)
Probate Court	148,734	148,734	145,398	3,336
Superior Court	319,128	319,128	273,158	45,970
Clerk of Superior Court	221,996	221,996	225,995	(3,999)
Total Judicial	902,023	902,023	840,062	61,961

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, 2023
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current				
Public Safety				
Coroner	60,512	60,512	64,618	(4,106)
Fire Department	157,631	157,631	196,690	(39,059)
Emergency Management	57,142	57,142	33,310	23,832
Jail	525,137	525,137	719,644	(194,507)
Dispatcher	141,162	141,162	161,074	(19,912)
Sheriff	1,000,420	1,000,420	1,016,412	(15,992)
Total Public Safety	1,942,004	1,942,004	2,191,748	(249,744)
Public Works				
Roads	926,280	926,280	1,264,912	(338,632)
Shop	262,758	262,758	330,639	(67,881)
Waste Collection	560,000	560,000	618,704	(58,704)
Waste Disposal	92,750	92,750	118,422	(25,672)
Total Public Works	1,841,788	1,841,788	2,332,677	(490,889)
Health and Welfare				
Health and Welfare	68,500	68,500	67,801	699
Older Americans Council	22,294	22,294	20,361	1,933
Welfare	10,000	10,000	9,974	26
Total Health and Welfare	100,794	100,794	98,136	2,658
Culture and Recreation				
Recreation	141,130	141,130	113,115	28,015
Libraries	37,536	37,536	40,540	(3,004)
Total Culture and Recreation	178,666	178,666	153,655	25,011

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, 2023
(CONTINUED)

	Budget			
	Original	**Final**	**Actual**	**Variance with Final Budget**
Expenditures				
Current				
Housing and Community Development:				
Forest Resources	20,000	20,000	12,524	7,476
Extension Office	54,005	54,005	54,631	(626)
Conservation	37,789	37,789	39,731	(1,942)
Development Authority	10,000	10,000	6,425	3,575
Total Housing and Community Development	121,794	121,794	113,311	8,483
Total Current Expenditures	7,732,130	7,732,130	8,540,925	(808,795)
Total Expenditures	7,732,130	7,732,130	8,540,925	(808,795)
Excess (Deficiency) of Revenues Over (Under) Expenditures	53,000	53,000	310,241	257,241
Other Financing Sources (Uses)				
Insurance Recoveries	-	-	59,065	59,065
Transfers to Other Funds	(91,000)	(91,000)	(254)	90,746
Total Other Financing Sources (Uses)	(91,000)	(91,000)	58,811	149,811
Net Change in Fund Balance	(38,000)	(38,000)	369,052	407,052
Fund Balance - Beginning of Year	886,547	886,547	886,547	-
Fund Balance - End of Year	$ 848,547	$ 848,547	$ 1,255,599	$ 407,052

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, 2023

	Budget			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$ -	$ -	$ 1,101,057	$ 1,101,057
Total Revenues	-	-	1,101,057	1,101,057
Expenditures				
Current				
General Government	-	-	1,101,057	(1,101,057)
Total Expenditures	-	-	1,101,057	(1,101,057)
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, 2023

	Business-Type Activities - Enterprise Fund
	Water Fund
Assets	
Current Assets	
Cash	$ 251,592
Restricted Cash	60,020
Accounts Receivable, Net of Allowance	35,432
Total Current Assets	347,044
Noncurrent Assets	
Capital Assets	
Nondepreciable	26,000
Depreciable, net	11,579,736
Total Capital Assets	11,605,736
Total Noncurrent Assets	11,605,736
Total Assets	11,952,780
Liabilities	
Current Liabilities	
Accounts Payable	25,920
Accrued Liabilities	1,802
Accrued Interest	2,171
Customer Deposits Payable	15,475
Due to Other Funds	234,259
Current Maturities of Long-term Debt	54,332
Total Current Liabilities	333,959
Long-Term Liabilities	
Long-term Debt, Net of Current Portion	1,336,869
Total Long-Term Liabilities	1,336,869
Total Liabilities	1,670,828
Net Position	
Net Investment in Capital Assets	10,214,535
Restricted	
Water System Maintenance	60,020
Unrestricted	7,397
Total Net Position	$ 10,281,952

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, 2023

	Business-Type Activities - Enterprise Fund
	Water Fund
Operating Revenues	
Charges for Services	$ 438,547
Total Operating Revenues	438,547
Operating Expenses	
Cost of Sales and Services	176,238
General and Administration	125,300
Depreciation	286,496
Total Operating Expenses	588,034
Operating Income (Loss)	(149,487)
Nonoperating Revenues (Expenses)	
Interest Income	499
Interest Expense	(53,078)
Total Nonoperating Revenues (Expenses)	(52,579)
Loss Before Capital Contributions	(202,066)
Capital contributions	925,138
Change in Net Position	723,072
Net Position - Beginning of Year	9,558,880
Net Position - End of Year	$ 10,281,952

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, 2023

	Business-Type Activities - Enterprise Fund
	Water Fund
Cash Flows from Operating Activities	
Receipts from Customers and Users	$ 443,412
Payments To Employees	28,800
Payments To Suppliers for Goods and Services Provided	(183,122)
Net Cash Provided by Operating Activities	289,090
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(45,407)
Principal Payments on Bonds	(52,358)
Interest Paid on Bonds	(53,159)
Net Cash Used for Capital and Related Financing Activities	(150,924)
Cash Flows from Investing Activities	
Interest Received	499
Net Cash Provided by Investing Activities	499
Net Increase in Cash and Cash Equivalents	138,665
Cash and Cash Equivalents - Beginning of Year	172,947
Cash and Cash Equivalents - End of Year	$ 311,612
Reconciliation of Cash and Cash Equivalents	
Cash	$ 251,592
Restricted Cash	60,020
Total Cash and Cash Equivalents	$ 311,612
Noncash Investing, Capital, and Financing Activities	
Contributions of Capital Assets from Government	$ 925,138
Total Noncash Investing, Capital, and Financing Activities	$ 925,138

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, 2023
(CONTINUED)

	Business-Type Activities - Enterprise Fund
	Water Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities	
Operating Income (Loss)	$ (149,487)
Adjustments to Reconcile Operating Loss To Net Cash Provided by Operating Activities	
Depreciation	286,496
Accounts Receivable	4,865
Accounts Payable	22,532
Accrued Liabilities	44
Customer Deposits	3,150
Due to Other Funds	121,490
Total Adjustments	438,577
Net Cash Provided by Operating Activities	$ 289,090

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

CRAWFORD COUNTY, GEORGIA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2023

	Custodial Funds
Assets	
Cash and Cash Equivalents	$ 422,036
Receivables Due from Others	2,758
Taxes Receivable for Other Governments	558,077
Total Assets	982,871
Liabilities	
Funds Due To Other Local Governments	206,801
Funds Due To Others	53,023
Uncollected Taxes	558,077
Total Liabilities	817,901
Net Position	
Restricted for Individuals, Organizations, and Other Governments	164,970
Total Net Position	$ 164,970

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, 2023

	Custodial Funds
Additions	
Taxes Collected for Other Governments	$ 6,093,900
Fines Collected for Other Governments	137,269
Funds Collected for Others	304,459
Total Additions	6,535,628
Deductions	
Taxes Distributed to Other Governments	6,094,160
Fines Distributed to Other Governments	135,604
Funds Distributed to Others	314,974
Total Deductions	6,544,738
Changes in Net Position	(9,110)
Net Position - Beginning of Year	174,080
Net Position - End of Year	$ 164,970

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

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NOTES TO THE FINANCIAL STATEMENTS

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.

(1) Summary of Significant Accounting Policies

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, 2023 and the Crawford County Health Department, as of June 30, 2023. 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, 2023 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)

Basis of Presentation

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.

The format of the fund financial statements has been modified by GASB Statement No. 34. GASB Statement No. 34 also requires, as required supplementary information, Management's Discussion and Analysis which includes an analytical overview of the County's financial activity.

The County reports the following major governmental funds:

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).

Fiduciary Funds - These funds consist of custodial funds that are used to account for assets held in custodial capacity for individuals, organizations, or other governments.

(1) Summary of Significant Accounting Policies (Continued)

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.

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."

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.

(1) Summary of Significant Accounting Policies (Continued)

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. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

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

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 assets that applies to a future period(s) 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. It is the deferred amounts related to the pension reported in the government-wide statement of net position. The deferred amounts related to pension plan consist of differences between estimated and actual investment earnings, changes in actuarial assumptions, other pension and related changes, and employer contributions subsequent to the measurement date.

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 assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two items that qualify for reporting in this section. Unavailable revenue from property taxes is only reported as a deferred inflow in the governmental funds balance sheet. These are property tax revenues that were not collected within 60 days of the year-end. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The deferred amounts related to the pension plan are reported in the government-wide statement of net position. The Development Authority has one item that qualifies for reporting in this section. In the governmental fund balance and the government-wide financial statements, the Development Authority reports deferred amounts related to leases.

(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).

Leases

The Development Authority is a lessor for various noncancelable leases of buildings during 2023.

At the commencement of a lease, the County and its component units initially measure the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County and its component units determine (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The County and its component units uses their estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County and its component units monitor changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures / expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources / uses in governmental funds.

(1) Summary of Significant Accounting Policies (Continued)

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.

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.

(1) Summary of Significant Accounting Policies (Continued)

Fund Equity (Continued)

The following is a summary of the fund balance classifications as of September 30, 2023:

	General Fund	American Rescue Plan Fund	Non-Major Governmental Funds	Total
Fund Balances				
Nonspendable				
Prepaids	$ 370,551	$ -	$ -	$ 370,551
Note Receivable	-	-	150,000	150,000
Restricted				
Capital Outlay	-	-	1,623,566	1,623,566
Law Enforcement	-	-	34,748	34,748
Public Safety	-	-	74,854	74,854
Court Programs	-	-	183,241	183,241
Revolving Loans	-	-	54,285	54,285
Assigned				
Transit	-	-	4,831	4,831
Jail Concession	28,815	-	-	28,815
Unassigned	856,233	-	-	856,233
Total Fund Balance	$ 1,255,599	$ -	$ 2,125,525	$ 3,381,124

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.

(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.

(2) Legal Compliance – Budgets (Continued)

Excess of Expenditures Over Appropriations

The County had expenditures in excess of appropriations for the following funds and departments:

Fund	Amount	Fund	Amount
General Fund		**Major Special Revenue Fund**	
General Government		American Rescue Plan Fund	$ 1,101,057
County Administrator	$ 5,076	**Nonmajor Special Revenue Funds**	
County Commission	140,159	Law Library Fund	6,648
Grounds Maintenance	8,860	Sheriff's Department Drug Fund	2,433
Elections	17,068	Jail Fund	9,655
Tax Commissioner	31,173	E-911 Fund	25,421
Judicial		Transit System Fund	19,091
Magistrate Court	7,971	Crime Victims Assistance Fund	8,770
Clerk of Superior Court	3,999	Juvenile Delinquency Fund	28,542
Public Safety			
Coroner	4,106		
Fire Department	39,059		
Jail	194,507		
Dispatcher	19,912		
Sheriff	15,992		
Public Works			
Roads	338,632		
Shop	67,881		
Waste Collection	58,704		
Waste Disposal	25,672		
Culture and Recreation			
Libraries	3,004		
Housing and Community Development			
Extension Office	626		
Conservation	1,942		

Funds Not Budgeted

The County did not adopt a budget for the American Rescue Plan Fund, a major special revenue fund, or the Juvenile Delinquency Fund for the fiscal year 2023.

(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.

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

(3) Deposits and Investments (Continued)

Deposits (Continued)

Custodial credit risk - deposits (Continued) - U.S. government, or bonds of public authorities, counties, or municipalities. As of September 30, 2023, all of the deposits of the County and its component units were fully collateralized in accordance with the state statutes. As of September 30, 2023, the County's bank balance was $4,452,005 and the carrying amount of deposits was $3,867,222 and the Development Authority's bank balance was $511,770 and the carrying amount of deposits was $505,885.

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.

Investments

	Credit Rating	Investment Value	Weighted Average Maturity
Office of the State Treasurer	AAAf/S1+	$ 215	60 Days of 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, 2023.

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, 2023, the County's investment in the Office of the State Treasurer was rated AAAf/S1 by Fitch. 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.

The State of Georgia Treasurer's Office manages an investment pool, Georgia Fund 1, which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB No. 31. As a result, the County does not disclose the investments in Georgia Fund 1 within the fair value hierarchy.

(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 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.

(4) Property Taxes (Continued)

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. Most motor vehicle taxes are due upon the transfer of title and are based on the fair value of the vehicle. The 2022 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, 2023, consist of the following:

	General Fund	Nonmajor Governmental Funds	Water Fund	Total
Receivables				
Taxes	$4,076,921	$ -	$ -	$4,076,921
Accounts	218,291	41,124	67,712	327,127
Total Receivables	4,295,212	41,124	67,712	4,404,048
Allowance for Uncollectibles	(117,054)	-	(32,280)	(149,334)
Total Receivables, Net	$4,178,158	$ 41,124	$ 35,432	$4,254,714

(6) Due From Other Governments

Amounts due from other governments at September 30, 2023, for the County's individual major funds and nonmajor governmental funds in the aggregate are as follows:

	General Fund	Nonmajor Governmental Funds	Total
Due From Other Governments			
State	$ 56,114	$ 136,189	$ 192,303
Other	6,000	27,407	33,407
Total	$ 62,114	$ 163,596	$ 225,710

(7) Notes Receivable

Primary Government

The County has a revolving loan fund from which it issues loans to local businesses and organizations. As of September 30, 2023, the outstanding balance of the note receivable in this fund is $150,000. The note carries an interest rate of 5.0 percent with 120 monthly installments in the amount of $1,591. The option to defer payment by one year has been granted by the County, and therefore, the first payment is due July 1, 2024. This note is secured by the assets of the borrowers and is expected to be repaid in full by June 1, 2034.

The revolving nature of the fund allows for the reinvestment of principal repayments into new loans, which supports the County's economic development initiatives.

Interest income from this note is recognized as it accrues.

(8) Leases Receivable

Discretely Presented Component Unit - Development Authority

The Development Authority has entered into multiple lease agreements as a lessor, which are reported in accordance with GASB Statement No. 87, Leases. These leasing arrangements include properties such as office and warehouse space and commercial real estate. The total amount of leases receivable at the end of fiscal year 2023 is $768,398, which includes both principal and interest components expected to be received over the lease terms. The Development Authority also has deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of September 30, 2023 the balance of the deferred inflow of resources was $646,642. The Development Authority recognized $149,342 in lease revenue and $30,619 in interest revenue during the current fiscal year related to these leases.

The leases have varying terms and conditions, with non-cancelable lease periods ranging from 3 to 15 years. The Development Authority's lease agreements do not contain any residual value guarantees or material variable lease payments not included in the lease receivable measurement.

The following is a schedule of future minimum lease payments to be received as of September 30, 2023, which represents the end of the fiscal year:

Years Ending September 30,	Principal	Interest	Total
2024	$ 141,129	$ 24,503	$ 165,632
2025	146,878	18,754	165,632
2026	154,630	12,752	167,382
2027	50,336	8,266	58,602
2028	29,638	6,712	36,350
2029-2033	118,412	19,588	138,000
2034-2035	35,778	1,022	36,800
Total	$ 676,801	$ 91,597	$ 768,398

This schedule reflects the undiscounted cash flows to be received and may not equal the total lease receivable due to the effects of discounting. The County recognizes lease receivable and related deferred inflows of resources at the present value of future lease payments, discounted using the lessor’s incremental borrowing rate at the lease commencement date.

(9) Capital Assets

Primary Government

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Nondepreciable Capital Assets					
Land	$ 669,255	$ -	$ -	$ -	$ 669,255
Construction in Progress	264,286	244,908	-	(250,036)	259,158
Total Nondepreciable Capital Assets	933,541	244,908	-	(250,036)	928,413
Depreciable Capital Assets					
Buildings and Improvements	6,259,779	25,710	-	24,302	6,309,791
Equipment	3,207,090	88,476	-	-	3,295,566
Vehicles	3,627,033	240,011	(44,899)	112,976	3,935,121
Infrastructure	10,446,261	237,943	-	112,758	10,796,962
Land Improvements	752,804	-	-	-	752,804
Total Depreciable Capital Assets	24,292,967	592,140	(44,899)	250,036	25,090,244
Accumulated Depreciation					
Buildings and Improvements	(2,225,974)	(137,478)	-	-	(2,363,452)
Equipment	(2,160,743)	(215,356)	-	-	(2,376,099)
Vehicles	(2,849,339)	(237,774)	4,490	-	(3,082,623)
Infrastructure	(6,391,598)	(289,723)	-	-	(6,681,321)
Land Improvements	(548,493)	(23,150)	-	-	(571,643)
Total Accumulated Depreciation	(14,176,147)	(903,481)	4,490	-	(15,075,138)
Total Depreciable Capital Assets, Net	10,116,820	(311,341)	(40,409)	250,036	10,015,106
Total Governmental Activities Capital Assets, Net	$11,050,361	$ (66,433)	$ (40,409)	$ -	$10,943,519

Governmental Activities	
General Government	$ 74,491
Public Safety	259,939
Public Works	433,296
Judicial	57,773
Health and Welfare	29,501
Culture and Recreation	45,291
Housing and Development	3,190
Total Depreciation Expense - Governmental Activities	$ 903,481

(9) Capital Assets (Continued)

Primary Government (Continued)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-Type Activities					
Nondepreciable Capital Assets					
Land	$ 26,000	$ -	$ -	$ -	$ 26,000
Construction in Progress	60,347	-	-	(60,347)	-
Total Nondepreciable Capital Assets	86,347	-	-	(60,347)	26,000
Depreciable Capital Assets					
Buildings and Improvements	481,675	-	-	-	481,675
Vehicles	166,486	-	-	-	166,486
Equipment	159,336	45,407	-	-	204,743
Water Improvements	13,916,560	925,138	-	60,347	14,902,045
Total Depreciable Capital Assets	14,724,057	970,545	-	60,347	15,754,949
Accumulated Depreciation					
Buildings and Improvements	(61,240)	(10,091)	-	-	(71,331)
Vehicles	(111,598)	(17,602)	-	-	(129,200)
Equipment	(131,972)	(9,962)	-	-	(141,934)
Water Improvements	(3,583,907)	(248,841)	-	-	(3,832,748)
Total Accumulated Depreciation	(3,888,717)	(286,496)	-	-	(4,175,213)
Total Depreciable Capital Assets, Net	10,835,340	684,049	-	60,347	11,579,736
Total Business-type Activities Capital Assets, Net	$ 10,921,687	$ 684,049	$ -	$ -	$ 11,605,736
		Less Related Long-Term Debt Outstanding			(1,391,201)
		Net Investment in Capital Assets			$10,214,535

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

Business-Type Activities	
Water Department	$ 286,496
Total Depreciation Expense - Business-Type Activities	$ 286,496

(9) Capital Assets (Continued)

Discretely Presented Component Unit - Development Authority

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Development Authority - Component Unit					
Nondepreciable Capital Assets					
Land	$ 354,016	$ -	$ -	$ -	$ 354,016
Construction in Progress	65,400	-	-	(65,400)	-
Total Nondepreciable Capital Assets	419,416	-	-	(65,400)	354,016
Depreciable Capital Assets					
Land Improvements	112,633	-	-	-	112,633
Buildings	3,228,060	-	-	-	3,228,060
Buildings Improvements	600,664	89,825	-	65,400	755,889
Infrastructure - Roads	5,575	-	-	-	5,575
Total Depreciable Capital Assets	3,946,932	89,825	-	65,400	4,102,157
Accumulated Depreciation					
Land Improvements	(62,468)	(3,135)	-	-	(65,603)
Buildings	(1,402,646)	(53,801)	-	-	(1,456,447)
Buildings Improvements	(136,982)	(43,324)	-	-	(180,306)
Infrastructure - Roads	(5,575)	-	-	-	(5,575)
Total Accumulated Depreciation	(1,607,671)	(100,260)	-	-	(1,707,931)
Total Depreciable Capital Assets, Net	2,339,261	(10,435)	-	65,400	2,394,226
Total Development Authority - Component Unit Capital Assets, Net	$2,758,677	$ (10,435)	$ -	$ -	$2,748,242

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

Development Authority - Component Unit	
Housing and Development	$100,260
Total Depreciation Expense	$100,260

Discretely Presented Component Unit – Health Department

Activity for the fiscal year ended June 30, 2023 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Health Department - Component Unit				
Depreciable Capital Assets				
Equipment	$ 40,133	$ -	$ -	$ 40,133
Total Depreciable Capital Assets	40,133	-	-	40,133
Accumulated Depreciation				
Equipment	(37,092)	(1,261)	-	(38,353)
Total Accumulated Depreciation	(37,092)	(1,261)	-	(38,353)
Total Depreciable Capital Assets, Net	3,041	(1,261)	-	1,780
Total Health Department - Component Unit Capital Assets, Net	$ 3,041	$ (1,261)	$ -	$ 1,780

(9) Capital Assets (Continued)

Discretely Presented Component Unit – Health Department (Continued)

Depreciation expense was charged to functions /programs of the Health Department as follows:

Health Department - Component Unit	
Health and Welfare	$ 1,261
Total Depreciation Expense	$ 1,261

(10) Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of September 30, 2023, is as follows:

Due To / From other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 338,386
	Water Fund	234,259
		$ 572,645

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 Governmental Funds	General Fund	$ 254

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.

(11) Long-Term Debt

Primary Government

The following is a summary of long-term debt activity for the fiscal year ended September 30, 2023.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds	$ 1,465,000	$ -	$ (280,000)	$ 1,185,000	$ 285,000
Landfill Closure and Postclosure	212,898	57,732	(23,883)	246,747	57,732
Net Pension Liability	57,358	808,811	-	866,169	-
Total Governmental Activities Long-Term Liabilities	$ 1,735,256	$ 866,543	$ (303,883)	$ 2,297,916	$ 342,732

(11) Long-Term Debt (Continued)

Primary Government (Continued)

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-Type Activities					
Revenue Bonds Payable	$ 1,443,559	$ -	$ (52,358)	$ 1,391,201	$ 54,332
Total Business-Type Activities Long-Term Liabilities	$ 1,443,559	$ -	$ (52,358)	$ 1,391,201	$ 54,332

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

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, 2023, are as follows:

Description	Original Amount	Interest Rate	Due Date	Outstanding
Retire and Refund Series 2009, Water Revenue Bonds	$ 3,225,000	2.52%	2027	$ 1,185,000

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

Year Ending September 30,	Principal	Interest
2024	$ 285,000	$ 29,862
2025	295,000	22,680
2026	300,000	15,246
2027	305,000	7,686
	$ 1,185,000	$ 75,474

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.

(10) Long-Term Debt (Continued)

Primary Government (Continued)

Revenue Bonds Payable (Continued)

Revenue bonds outstanding at September 30, 2023, are as follows:

Description	Original Amount	Interest Rate	Due Date	Outstanding
Water Revenue Bonds, Series 2002A	$ 1,329,500	3.25%	2042	$ 840,147
Water Revenue Bonds, Series 2002B	806,200	4.50%	2042	551,054
Total Revenue Bonds				$ 1,391,201

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

Year Ending September 30,	Principal	Interest
2024	$ 54,332	$ 51,184
2025	56,384	49,132
2026	58,515	47,001
2027	60,729	44,787
2028	63,029	42,487
2029-2033	352,910	174,670
2034-2038	425,476	102,104
2039-2042	319,826	20,242
	$ 1,391,201	$ 531,607

Landfill 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, 2023, 100 percent 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 estimates postclosure costs of approximately $225,220 over the remaining five-year period. This estimated cost is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of September 30, 2023. The County has estimated the post closure costs associated with the landfill to be $399,103. 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. The County began accepting waste at the new inert landfill during fiscal year 2023. The inert landfill site is subject to federal and state regulations requiring the County to place a final cover on the landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The $21,527 reported as landfill closure and postclosure care liability at September 30, 2023, represents the cumulative amount reported to date based on the use of the estimated capacity of the landfill. As of September 30, 2023, the County estimated one percent of the landfill capacity has been used and has an estimated remaining life of 24 years. The County will recognize the remaining estimated cost of closure and postclosure care of $1,315,577 as the remaining estimated capacity is filled.

(11) Long-Term Debt (Continued)

Primary Government (Continued)

Landfill Closure and Postclosure Care Costs

Jackson Road Inert Landfill (Continued) - The estimated total current cost of the landfill closure and postclosure care of $1,337,104 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of September 30, 2023. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in regulations.

Component Unit – Health Department

The following is a summary of long-term debt activity for the fiscal year ended June 30, 2023

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Component Unit - Health Department					
Net Pension Liability	$ 209,449	$ 428,945	$ -	$ 638,394	$ -
Net OPEB Liability (Asset)	(32,063)	33,851	-	1,788	-
Compensated Absences	41,197	25,802	(23,247)	43,752	-
Total Health Department Long-Term Liabilities	$ 218,583	$ 488,598	$ (23,247)	$ 683,934	$ -

(12) 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, 2023, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	34
Terminated employees entitled to benefits but not yet receiving them	34
Current active employees	28
Total Number of Plan Participants	96

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 12.1 percent of annual covered payroll. The contribution requirements of the County are established and may be amended by the ACCG Board of Trustees.

Actuarial Assumptions

The total pension liability as of September 30, 2023 was determined by an actuarial valuation as of January 1, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Future Salary Increases	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

(12) Retirement Benefits (Continued)

ACCG Defined Benefit Plan (Continued)

Actuarial Assumptions (Continued)

Mortality rates were based on the Pub-2010 50 percent General Employees and 50 percent Public Safety Employees with Scale AA projected to 2023. The mortality tables were developed specifically for governmental employees by the Society of Actuaries which were released late in 2018. The tables were projected to 2023 to reflect that mortality rates in Georgia are in the highest quartile in the nation.

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

Asset Class	Asset Allocation	Projected Return*	Weighted Return**
US Fixed Income	30%	3.6%	1.08%
US Equity Large Core	30%	8.2%	2.46%
International Core	15%	8.9%	1.34%
Mid Cap Core	10%	9.1%	0.91%
Private Real Estate	5%	8.5%	0.43%
Global Core	5%	8.5%	0.43%
US Equity Core	5%	8.5%	0.42%
Investment Rate of Return			7.07%

* Projected returns based on UBS capital market assumptions.
**To address the anticipated difficult economic environment over the next ten years, the Weighted Return was limited to 6.10 percent.

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.

(12) Retirement Benefits (Continued)

ACCG Defined Benefit Plan (Continued)

Net Pension Liability

At September 30, 2023, the County reported a net pension liability. The net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of January 1, 2023. An expected total pension liability as of September 30, 2023 was determined using standard roll-forward techniques.

Changes in the Net Pension Liability

Changes in the Net Pension Liability:	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balances at September 30, 2022	$ 4,247,351	$ 4,189,993	$ 57,358
Changes for the year:			
Service Cost	37,907	-	37,907
Interest	289,067	-	289,067
Liability Experience (Gain)/Loss	(13,903)	-	(13,903)
Assumption Changes	6,787	-	6,787
Employer Contributions	-	166,760	(166,760)
Net Investment Income/(Loss)	-	(592,530)	592,530
Benefit Payments	(235,654)	(235,654)	-
Administrative Expense	-	(24,459)	24,459
Other	-	(38,724)	38,724
Net Changes	84,204	(724,607)	808,811
Balance at September 30, 2023	$ 4,331,555	$ 3,465,386	$ 866,169

The County's net pension liability is recorded in the Government-Wide Statement of Net Position in the amount of $866,169.

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	$ 1,356,923	$ 866,169	$ 449,589

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.

(12) Retirement Benefits (Continued)

ACCG Defined Benefit Plan (Continued)

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

For the year ended September 30, 2023, the County recognized pension expense relative to ACCG in the amount of $207,312. At September 30, 2023, 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	$ 366,612	$ -
Liability (Gain) / Loss	1,848	7,283
Changes of assumptions	4,236	-
Employer contributions subsequent to the measurement date	142,370	-
	$ 515,066	$ 7,283

County contributions subsequent to the measurement date of $142,370 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, 2024. 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	Amount
2024	$ (2,776)
2025	73,247
2026	116,733
2027	178,209

ACCG Defined Contribution Retirement 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, 2023, there were 60 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, 2023, the County's contribution to the plan was $135,676. There were no employee contributions to the 401 (a) plan.

(13) 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.

(14) 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, 2023, 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.

(14) Risk Management (Continued)

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.

(15) 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.

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.

(16) 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, 3661 Eisenhower Parkway, Suite MB102, Macon, Georgia 31206.

(17) General Fund Transportation Expenditures

Amounts expended on transportation maintenance and operation costs and correspond with classification and subclassification specified in the local government uniform chart of accounts. Total General Fund expenditures within these categories totaled $2,332,677.

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REQUIRED SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability									
Service Cost	**$ 37,907**	$ 37,055	$ 42,081	$ 40,269	$ 48,517	$ 55,327	$ 66,953	$ 59,469	$ 71,497
Interest on Total Pension Liability	**297,315**	284,420	253,761	243,170	239,494	223,997	209,501	199,145	187,402
Liability Experience (Gain) Loss	**(13,903)**	20,322	204,369	(61,514)	(81,179)	60,643	28,680	(157,603)	-
Changes of Assumptions	**6,787**	7,495	6,357	157,502	30,780	6,609	93,194	104,227	-
Benefit Payments, Including Refunds of Employee Contributions	**(243,902)**	(165,077)	(137,191)	(159,522)	(134,254)	(131,376)	(72,754)	(61,556)	(71,551)
Net Change in Total Pension Liability	**84,204**	184,215	369,377	219,905	103,358	215,200	325,574	143,682	187,348
Total Pension Liability - Beginning	**4,247,351**	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	**$ 4,331,555**	$ 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	**$ 166,760**	$ 162,406	$ 124,703	$ 101,704	$ 80,090	$ 124,200	$ 137,182	$ 118,801	$ 276,067
Net Investment Income	**(592,530)**	583,402	458,378	583,568	(138,563)	421,277	175,114	19,351	154,267
Benefit Payments, Including Refunds of Member Contributions	**(235,654)**	(159,495)	(137,191)	(154,128)	(134,254)	(131,376)	(72,754)	(61,556)	(68,965)
Administrative Expenses	**(24,459)**	(23,238)	(22,675)	(21,258)	(10,950)	(9,971)	(14,921)	(10,934)	(11,602)
Other Expenses	**(38,724)**	(32,366)	(29,450)	(24,522)	(32,479)	(17,873)	(33,592)	(27,622)	(27,249)
Net Change in Plan Fiduciary Net Position	**(724,607)**	530,709	393,765	485,364	(236,156)	386,257	191,029	38,040	322,518
Plan Fiduciary Net Position - Beginning	**4,189,993**	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	**$ 3,465,386**	$ 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	**$ 866,169**	$ 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	**80.0%**	98.6%	90.1%	88.4%	80.0%	89.5%	83.4%	86.2%	89.4%
Covered-Employee Payroll	**1,317,884**	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	**65.7%**	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, 2023

SCHEDULE OF COUNTY CONTRIBUTIONS

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contributions	**$ 142,370**	$ 143,364	$ 144,098	$ 118,604	$ 96,384	$ 79,433	$ 116,584	$ 136,454	$ 118,801
Contributions in Relation to the Actuarially Determined Contribution	**142,370**	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	**1,176,612**	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	**12.10%**	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.

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

CRAWFORD COUNTY, GEORGIA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Changes of Assumptions:

There have been no substantive changes since the last actuarial valuation.

Valuation Date

The actuarially determined contribution rate was determined as of January 1, 2023, 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, 2023.

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 2022 (Pre-Retirement: Employee, Post-Retirement: Retiree)
Disability	Male and female rates derived from the 1985 CIDA Table Class 1. Incidence of disability resulting in eligibility for both disability benefits under the County retirement plan and the Social Security.

SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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 Victims Assistance Fund - This fund accounts for resources received from the various courts of Crawford County for assistance to victims of crime.

Juvenile Delinquency Fund – This fund was established to account for the grant fund from the Juvenile Delinquency Grant and the related expenditures.

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 - This fund was established to account for the proceeds of sales taxes collected for 2013 SPLOST and 2019 SPLOST 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, 2023

	Special Revenue Funds				
	Law Library Fund	Sheriff's Department Drug Fund	Drug Education Fund	Jail Fund	E911 Fund
Assets					
Cash and Cash Equivalents	$ 43,676	$ 34,748	$ 122,737	$ 15,813	$ 190,035
Investments	-	-	43	-	-
Accounts Receivable	-	-	-	-	37,483
Notes Receivable, net	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Due from Component Unit	-	-	-	-	-
Total Assets	$ 43,676	$ 34,748	$ 122,780	$ 15,813	$ 227,518
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	$ -	$ -	$ -	$ 413	$ 64
Accrued Expenses	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Due to Other Funds	-	-	-	-	168,000
Total Liabilities	-	-	-	413	168,064
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	43,676	34,748	122,780	15,400	59,454
Assigned	-	-	-	-	-
Total Fund Balances	43,676	34,748	122,780	15,400	59,454
Total Liabilities and Fund Balances	$ 43,676	$ 34,748	$ 122,780	$ 15,813	$ 227,518

CRAWFORD COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023
(CONTINUED)

Special Revenue Funds				Capital Projects Funds				Total
Transit System Fund	Revolving Loan Fund	Crime Victims Assistance Fund	Juvenile Delinquency Fund	SPLOST Fund	LMIG Fund	CDBG Fund	TSPLOST Fund	Nonmajor Governmental Funds
$ 107,717	$ 51,246	$ 41,467	$ 5,464	$ 700,478	$ 541,247	$ -	$ 385,682	$ 2,240,310
-	-	-	-	-	-	-	-	43
-	-	-	3,641	-	-	-	-	41,124
-	150,000	-	-	-	-	-	-	150,000
26,954	-	453	14,081	70,135	-	-	51,973	163,596
-	3,039	-	-	-	-	-	-	3,039
$ 134,671	$ 204,285	$ 41,920	$ 23,186	$ 770,613	$ 541,247	$ -	$ 437,655	$ 2,598,112
$ 411	$ -	$ -	$ 5,601	$ -	100,000	$ -	$ 16,130	$ 122,619
1,763	-	-	-	-	-	-	-	1,763
-	-	-	-	9,819	-	-	-	9,819
127,666	-	25,135	17,585	-	-	-	-	338,386
129,840	-	25,135	23,186	9,819	100,000	-	16,130	472,587
-	150,000	-	-	-	-	-	-	150,000
-	54,285	16,785	-	760,794	441,247	-	421,525	1,970,694
4,831	-	-	-	-	-	-	-	4,831
4,831	204,285	16,785	-	760,794	441,247	-	421,525	2,125,525
$ 134,671	$ 204,285	$ 41,920	$ 23,186	$ 770,613	$ 541,247	$ -	$ 437,655	$ 2,598,112

CRAWFORD COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue Funds				
	Law Library Fund	**Sheriff's Department Drug Fund**	**Drug Education Fund**	**Jail Fund**	**E911 Fund**
Revenues					
Sales Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	372	-	-
Charges for Services	-	-	-	-	224,257
Fines and Forfeitures	8,285	-	4,451	19,028	-
Interest Earnings	446	-	1,123	168	-
Other Revenue	-	2,000	-	-	-
Total Revenues	8,731	2,000	5,946	19,196	224,257
Expenditures					
Current					
General Government	-	-	-	-	-
Judicial	13,498	-	-	-	-
Public Safety	-	3,433	-	25,260	254,421
Public Works	-	-	-	-	-
Health and Welfare	-	-	1,512	-	-
Intergovernmental	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	13,498	3,433	1,512	25,260	254,421
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,767)	(1,433)	4,434	(6,064)	(30,164)
Other Financing Sources (Uses)					
Transfers from Other Funds	-	-	-	-	194
Total Other Financing Sources (Uses)	-	-	-	-	194
Net Change in Fund Balances	(4,767)	(1,433)	4,434	(6,064)	(29,970)
Fund Balances, Beginning of Year	48,443	36,181	118,346	21,464	89,424
Fund Balances, End of Year	$ 43,676	$ 34,748	$ 122,780	$ 15,400	$ 59,454

CRAWFORD COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
(CONTINUED)

Special Revenue Funds				Capital Projects Funds				Total
Transit System Fund	Revolving Loan Fund	Crime Victims Assistance Fund	Juvenile Delinquency Fund	SPLOST Fund	LMIG Fund	CDBG Fund	TSPLOST Fund	Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ 835,771	$ -	$ -	$ 626,638	$ 1,462,409
54,373	-	3,121	24,871	-	587,811	8,125	-	678,673
7,522	-	-	-	-	-	-	-	231,779
-	-	6,089	-	-	-	-	-	37,853
-	3,599	496	-	-	-	-	-	5,832
-	16,083	-	3,651	-	-	-	-	21,734
61,895	19,682	9,706	28,522	835,771	587,811	8,125	626,638	2,438,280
-	-	-	-	52	-	-	20	72
-	-	-	-	-	-	-	-	13,498
-	-	-	-	-	-	-	-	283,114
-	-	-	-	133,669	223,690	-	518,213	875,572
141,266	-	31,327	28,542	-	-	-	-	202,647
-	-	-	-	117,026	-	-	-	117,026
-	-	-	-	280,000	-	-	-	280,000
-	-	-	-	36,030	-	-	-	36,030
-	-	-	-	156,369	321,068	8,125	214,589	700,151
141,266	-	31,327	28,542	723,146	544,758	8,125	732,822	2,508,110
(79,371)	19,682	(21,621)	(20)	112,625	43,053	-	(106,184)	(69,830)
-	-	-	20	40	-	-	-	254
-	-	-	20	40	-	-	-	254
(79,371)	19,682	(21,621)	-	112,665	43,053	-	(106,184)	(69,576)
84,202	184,603	38,406	-	648,129	398,194	-	527,709	2,195,101
$ 4,831	$ 204,285	$ 16,785	$ -	$ 760,794	$ 441,247	$ -	$ 421,525	$ 2,125,525

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenue			
Fines and Forfeitures	$ 6,800	$ 8,285	$ 1,485
Interest Earnings	50	446	396
Total Revenues	6,850	8,731	1,881
Expenditures			
Current			
Judicial	6,850	13,498	(6,648)
Total Expenditures	6,850	13,498	(6,648)
Net Change in Fund Balance	-	(4,767)	(4,767)
Fund Balance - Beginning of Year	48,443	48,443	-
Fund Balance - End of Year	$ 48,443	$ 43,676	$ (4,767)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenue			
Other Revenues	$ 1,000	$ 2,000	$ 1,000
Total Revenues	1,000	2,000	1,000
Expenditures			
Current			
Public Safety	1,000	3,433	(2,433)
Total Expenditures	1,000	3,433	(2,433)
Net Change in Fund Balance	-	(1,433)	(1,433)
Fund Balance - Beginning of Year	36,181	36,181	-
Fund Balance - End of Year	$ 36,181	$ 34,748	$ (1,433)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenue			
Intergovernmental	$ 750	$ 372	$ (378)
Fines and Forfeitures	5,250	4,451	(799)
Interest Earnings	100	1,123	1,023
Total Revenues	6,100	5,946	(154)
Expenditures			
Current			
Health and Welfare	6,100	1,512	4,588
Total Expenditures	6,100	1,512	4,588
Net Change in Fund Balance	-	4,434	4,434
Fund Balance - Beginning of Year	118,346	118,346	-
Fund Balance - End of Year	$ 118,346	$ 122,780	$ 4,434

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenue			
Fines and Forfeitures	$ 15,565	$ 19,028	$ 3,463
Interest Earnings	40	168	128
Total Revenues	15,605	19,196	3,591
Expenditures			
Current			
Public Safety	15,605	25,260	(9,655)
Total Expenditures	15,605	25,260	(9,655)
Net Change in Fund Balance	-	(6,064)	(6,064)
Fund Balance - Beginning of Year	21,464	21,464	-
Fund Balance - End of Year	$ 21,464	$ 15,400	$ (6,064)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenue			
Charges for Services	$ 229,000	$ 224,257	$ (4,743)
Total Revenues	229,000	224,257	(4,743)
Expenditures			
Current			
Public Safety	229,000	254,421	(25,421)
Total Expenditures	229,000	254,421	(25,421)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(30,164)	(30,164)
Other Financing Sources (Uses)			
Transfers from Other Funds	-	194	194
Total Other Financing Sources (Uses)	-	194	194
Net Change in Fund Balance	-	(29,970)	- (29,970)
Fund Balance - Beginning of Year	89,424	89,424	-
Fund Balance - End of Year	$ 89,424	$ 59,454	$ (29,970)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenue			
Intergovernmental	$ 50,000	$ 54,373	$ 4,373
Charges for Services	1,175	7,522	6,347
Total Revenues	51,175	61,895	10,720
Expenditures			
Current			
Health and Welfare	122,175	141,266	(19,091)
Total Expenditures	122,175	141,266	(19,091)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,000)	(79,371)	(8,371)
Other Financing Sources			
Transfers from General Fund	71,000	-	(71,000)
Total Other Financing Sources	71,000	-	(71,000)
Net Change in Fund Balance	-	(79,371)	(79,371)
Fund Balance - Beginning of Year	84,202	84,202	-
Fund Balance - End of Year	$ 84,202	$ 4,831	$ (79,371)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenue			
Interest Earnings	$ 5,000	$ 3,599	$ (1,401)
Other Revenue	-	16,083	16,083
Total Revenues	5,000	19,682	14,682
Expenditures			
Current			
General Government	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	5,000	19,682	14,682
Fund Balance - Beginning of Year	184,603	184,603	-
Fund Balance - End of Year	$ 189,603	$ 204,285	$ 14,682

CRAWFORD COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
CRIME VICTIMS ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Final Budget	Actual	Variance with Final Budget
Revenue			
Intergovernmental	$ 4,000	$ 3,121	$ (879)
Fines and Forfeitures	5,600	6,089	489
Interest Earnings	100	496	396
Total Revenues	9,700	9,706	6
Expenditures			
Current			
Health and Welfare	22,557	31,327	(8,770)
Total Expenditures	22,557	31,327	(8,770)
Net Change in Fund Balance	(12,857)	(21,621)	(8,764)
Fund Balance - Beginning of Year	38,406	38,406	-
Fund Balance - End of Year	$ 25,549	$ 16,785	$ (8,764)

CRAWFORD COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
JUVENILE DELINQUENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Final Budget	Actual	Variance with Final Budget
Revenue			
Intergovernmental	$ -	$ 24,871	$ 24,871
Other Revenue	-	3,651	3,651
Total Revenues	-	28,522	28,522
Expenditures			
Current			
Health and Welfare	-	28,542	(28,542)
Total Expenditures	-	28,542	(28,542)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(20)	(20)
Other Financing Sources (Uses)			
Transfers from Other Funds	-	20	20
Total Other Financing Sources (Uses)	-	20	20
			-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -

CRAWFORD COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT - HEALTH CENTER
GRANT# 320p-y-039-1-6122
PROJECT COST SCHEDULE
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Program Activity	Activity Code	Last Approved Budget	Prior Year Expenditures to Date	Current Year Expenditures	Cummaltive Expenditures to Date
Health Center - Mental and Physical	P-03P-03	$ 705,000	$ 705,000	$ -	$ 705,000
Administration	A-21A-00	45,000	36,875	8,125	45,000
Miscellaneous		-	19	-	19
Total Expenditures		$ 750,000	$ 741,894	$ 8,125	$ 750,019

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

GRANT# 20P-Y-039-1-6122

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
(CUMULATIVE)

I.	Total Fiscal Year **2021** CDBG Funds Awarded to Recipient:	$ 750,000
II.	Total Amount Drawdown by Recipient from DCA:	750,000
III.	Less CDBG Funds Expended by Recipient:	(750,000)
IV.	Amount of Fiscal Year **2021** CDBG Funds Held by Recipient	$ -

CRAWFORD COUNTY, GEORGIA

CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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, 2023

	Superior Court	Magistrate Court	Probate Court	Sheriff's Department	Tax Commissioner's Office	Alternative Dispute Resolution	Total
Assets							
Cash and Cash Equivalents	$ 41,912	$ 7,924	$ 15,323	$ 38,605	$ 317,702	$ 570	$ 422,036
Receivables due from Others	-	-	-	2,758	-	-	2,758
Taxes Receivable for Other Governments	-	-	-	-	558,077	-	558,077
Total Assets	41,912	7,924	15,323	41,363	875,779	570	982,871
Liabilities							
Funds Due to Other Governments	5,170	3,328	60	320	197,353	570	206,801
Funds Due to Others	26,589	4,596	7,296	14,282	260	-	53,023
Uncollected Taxes	-	-	-	-	558,077	-	558,077
Total Liabilities	31,759	7,924	7,356	14,602	755,690	570	817,901
Net Position							
Restricted for Individuals, Organizations and Other Governments	10,153	-	7,967	26,761	120,089	-	164,970
Total Net Position	$ 10,153	$ -	$ 7,967	$ 26,761	$ 120,089	$ -	$ 164,970

CRAWFORD COUNTY, GEORGIA
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Superior Court	Magistrate Court	Probate Court	Sheriff's Department	Tax Commissioner's Office	Alternative Dispute Resolution	Total
Additions							
Taxes Collected for Other Governments	$ -	$ -	$ -	$ -	$ 6,093,900	$ -	$ 6,093,900
Fines and Funds Collected for Other Governments	67,516	31,718	1,340	18,403	-	18,292	137,269
Fines and Funds Collected for Others	72,569	19,512	95,665	80,827	35,886	-	304,459
Total Additions	140,085	51,230	97,005	99,230	6,129,786	18,292	6,535,628
Deductions							
Taxes Distributed to Other Governments	-	-	-	-	6,094,160	-	6,094,160
Fines and Funds Distributed to Other Governments	65,251	31,718	1,380	18,963	-	18,292	135,604
Fines and Funds Distributed to Others	90,525	19,512	98,204	71,107	35,626	-	314,974
Total Deductions	155,776	51,230	99,584	90,070	6,129,786	18,292	6,544,738
Changes in Net Position	(15,691)	-	(2,579)	9,160	-	-	(9,110)
Net Position - Beginning of Year	25,844	-	10,546	17,601	120,089	-	174,080
Net Position - End of Year	$ 10,153	$ -	$ 7,967	$ 26,761	$ 120,089	$ -	$ 164,970

CRAWFORD COUNTY, GEORGIA
BALANCE SHEET
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
SEPTEMBER 30, 2023

Assets		
Cash and Cash Equivalents	$	505,885
Leases Receivable, Net		676,801
Total Assets	$	1,182,686
Liabilities, Deferred Inflows of Resources and Fund Balance		
Liabilities		
Accounts Payable	$	15,429
Accrued Expenses		1,416
Due to Primary Government		11,116
Security Deposits		3,277
Unearned Revenues		20,005
Total Liabilities		51,243
Deferred Inflows of Resources		
Unavailable Revenue - Lease Receivable		646,642
Total Deferred Inflows of Resources		646,642
Fund Balance		
Nonspendable - Leases		30,159
Unassigned		454,642
Total Fund Balance		484,801
Total Liabilities and Fund Balance	$	1,182,686
Total Fund Balance - Governmental Fund - Component Unit	$	484,801
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 Capital Assets		4,456,173
Less Accumulated Depreciation		(1,707,931)
Total Net Position of Governmental Activities - Component Unit	$	3,233,043

CRAWFORD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Revenues		
Intergovernmental	$	10,000
Lease Income		149,342
Rental Income		22,750
Interest Earnings		30,619
Other		19,481
Total Revenues		232,192
Expenditures		
Current		
Economic Development		198,212
Capital Outlay		89,825
Total Expenditures		288,037
Net Change in Fund Balance		(55,845)
Fund Balance - Beginning of Year		540,646
Fund Balance - End of Year	$	484,801
Net Change in Fund Balance - Governmental Fund - Component Unit	$	(55,845)

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

Capital Assets		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense for the current period.		
Capital Outlays		89,825
Depreciation Expense		(100,260)
Change in Net Position of Governmental Activities - Component Unit	$	(66,280)

CRAWFORD COUNTY, GEORGIA
SCHEDULE OF PROJECT EXPENDITURES WITH
SPECIAL PURPOSE LOCAL OPTIONS SALES TAX PROCEEDS - 2013 AND 2019
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

2013 SPLOST Projects	Original Estimated Budget	Current Estimated Budget	Expenditures *Restated Prior Year(s)	Expenditures Current Year	Expenditures Total
Repayment of Bonds	$ 2,040,000	$ 2,040,000	$ 1,655,860	$ 316,030	$ 1,971,890
Roads, Streets, and Bridges	180,000	180,000	386,356	52	386,408
Public Safety Improvements and Equipment	180,000	180,000	701,615	110,912	812,527
Recreation Facilities and Improvements	180,000	180,000	38,861	45,457	84,318
City of Roberta Water / Wastewater and Public Safety Equipment	420,000	420,000	646,130	250,695	896,825
Totals	$ 3,000,000	$ 3,000,000	$ 3,428,822	$ 723,146	$ 4,151,968

2019 SPLOST Projects	Original Estimated Budget	Current Estimated Budget	Expenditures *Restated Prior Year(s)	Expenditures Current Year	Expenditures Total
Repayment of Bonds	$ 1,900,000	$ 1,900,000	$ 726,309	$ -	$ 726,309
Road, Street Improvements and Acquiring Rights-of-Way and Equipment	592,000	592,000	-	-	-
Public Safety Improvements and Equipment	260,000	260,000	-	-	-
Recreation Facilities and Improvements	180,000	180,000	-	-	-
County Shop	180,000	180,000	-	-	
Totals	$ 3,112,000	$ 3,112,000	$ 726,309	$ -	$ 726,309

*The restated prior year total expenditures of $4,155,131 agree with the previously reported balance in fiscal year 2022.
In fiscal year 2022, the 2013 and 2019 SPLOSTs were combined in the schedule of project expenditures with SPLOST Proceeds.

CRAWFORD COUNTY, GEORGIA
SCHEDULE OF PROJECT EXPENDITURES WITH
TRANSPORTATION SPECIAL PURPOSE LOCAL OPTIONS SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Project TSPLOST	Original Estimated Budget	Current Estimated Budget	Expenditures		
			Prior Year(s)	Current Year	Total
Paving Projects	$ 2,800,000	$ 2,800,000	$ 390,541	$ 732,822	$ 1,123,363
Totals	$ 2,800,000	$ 2,800,000	$ 390,541	$ 732,822	$ 1,123,363

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SINGLE AUDIT SECTION

CRAWFORD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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	T007219 & T007302	$ -	$ 54,373
Total Pass-through Programs			-	54,373
Total U.S. Department of Transportation			-	54,373
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	-	8,125
Subtotal for CDBG - Entitlement Grants Cluster			-	8,125
Total Pass-through Programs			-	8,125
Total U.S. Department of Housing and Urban Development			-	8,125
U.S. Department of Treasury				
Direct Program				
Coronavirus State & Local Fiscal Recovery Funds	21.027		-	1,101,057
Total Direct Programs			-	1,101,057
Total U.S. Department of Treasury			-	1,101,057
U.S. Department of Homeland Security				
Passed through Georgia Emergency Management Agency				
Emergency Management Performance Grant	97.042	EMA-202-EP-00017-S01	-	6,705
Total Pass-through Programs			-	6,705
Total U.S. Department of Homeland Security			-	6,705
U.S. Department of Justice				
Passed through the Office of the Governor Criminal Justice Coordinating Council				
Juvenile Justice and Delinquency Prevention Program	16.540	2020-JP-FX-0008	-	24,871
Total Pass-through Programs			-	24,871
Total U.S. Department of Justice			-	24,871
Total Expenditures of Federal Awards			$ -	$ 1,195,131

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, 2023

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County under programs of the federal government for the fiscal year ended September 30, 2023. 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 the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

(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

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

MCNAIR MCLEMORE MIDDLEBROOKS & CO
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September 25, 2024

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 (*Government Auditing Standards)*, 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** (the County) as of and for the year ended September 30, 2023 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 25, 2024. Our report includes a reference to other auditors who audited the financial statements of Crawford County Board of Health, as described in our report on the County'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 the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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 the County'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 and those of the other auditors disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as 2023-001.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned cost. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

MCNAIR MCLEMORE MIDDLEBROOKS & CO
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September 25, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH 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 (the County'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 the County's major federal programs for the year ended September 30, 2023. The County'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, the County 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, 2023.

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 the County 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 the County'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 the County'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 the County'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 the County'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 County'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 the County'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 the County'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, 2023

(1) Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:	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?	Yes

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	Yes

(2) Financial Statement Findings

Compliance Findings

2023-001 Budgetary Control-Expenditures Exceeding Appropriations (36-81-3)

CRITERIA
In order to comply with the applicable legal requirements regarding budgets, procedures must exist to properly monitor compliance with the State law. Georgia code (36-81-3) requires an annual balanced budget for the General Fund and each special revenue fund.

(2) Financial Statement Findings (Continued)

Compliance Findings (Continued)

2023-001 Budgetary Control-Expenditures Exceeding Appropriations (36-81-3) (Continued)

CONDITION
The expenditures in the County's General Fund exceeded appropriations in various departments. Expenditures also exceeded appropriations in the American Rescue Plan, Law Library, Sheriff's Department Drug, Jail, E-911, Transit System, Crime Victims Assistance, and Juvenile Delinquency special revenue funds. In addition, the County did not adopt a budget for the American Rescue Plan Fund, a major special revenue fund, or the Juvenile Delinquency Fund for the fiscal year 2023.

CONTEXT
Expenditures exceeded appropriations as follows:

Fund	Amount	Fund	Amount
General Fund		**Major Special Revenue Fund**	
General Government		American Rescue Plan Fund	$1,101,057
County Administrator	$ 5,076	**Nonmajor Special Revenue Funds**	
County Commission	140,159	Law Library Fund	6,648
Grounds Maintenance	8,860	Sheriff's Department Drug Fund	2,433
Elections	17,068	Jail Fund	9,655
Tax Commissioner	31,173	E-911 Fund	25,421
Judicial		Transit System Fund	19,091
Magistrate Court	7,971	Crime Victims Assistance Fund	8,770
Clerk of Superior Court	3,999	Juvenile Delinquency Fund	28,542
Public Safety			
Coroner	4,106		
Fire Department	39,059		
Jail	194,507		
Dispatcher	19,912		
Sheriff	15,992		
Public Works			
Roads	338,632		
Shop	67,881		
Waste Collection	58,704		
Waste Disposal	25,672		
Culture and Recreation			
Libraries	3,004		
Housing and Community Development			
Extension Office	626		
Conservation	1,942		

EFFECT
The County is not in compliance with State law.

CAUSE
The County failed to properly monitor the status of budgeted expenditures.

(2) Financial Statement Findings (Continued)

Compliance Findings (Continued)

2023-001 Budgetary Control-Expenditures Exceeding Appropriations (36-81-3) (Continued)

RECOMMENDATION

We recommend the County develop procedures to more closely monitor budgeted expenditures during the year and adopt budget amendments for expenditures exceeding appropriations at year-end. In addition, the County must adopt future budgets for all special revenue funds as required by State law.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

Management agrees with the finding. For the General Fund, overall, actual revenues for the fiscal year exceeded budgeted revenues by a significant amount. Consequently, there was a favorable net change in fund balance. The County will make sure to take all budget amendments, including favorable revenue changes, to the Board of Commissioners in order to ensure that these amendments will be in place to cover the associated excess in expenditures. With regards to the special revenue funds, County will also take any budget amendments to the Board of Commissioners for approval even though there is sufficient revenue (including excess from prior years) to more than cover these expenditures.

(3) Federal Award Findings and Questioned Costs

No matters were reported.

CRAWFORD COUNTY GEORGIA

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

CRAWFORD COUNTY GEORGIA

P.O. Box 1059 Roberta, GA 31078 * 478-836-3782 * Fax 478-836-5818
Crawford County Government Complex * 640 GA Hwy 128 * Roberta, GA 31078

September 25, 2024

CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL STATEMENT FINDINGS

2023-001 Budgetary Control-Expenditures Exceeding Appropriations (36-81-3)

Name of Contact Person: Sharon Sanders, County Manager

Recommendation: The County should develop procedures to more closely monitor budgeted expenditures during the year and adopt budget amendments for expenditures exceeding appropriations at year-end. In addition, the County must adopt future budgets for all special revenue funds as required by State law.

Corrective Action: Management agrees with the finding. For the General Fund, overall, actual revenues for the fiscal year exceeded budgeted revenues by a significant amount. Consequently, there was a favorable net change in fund balance. The County will make sure to take all budget amendments, including favorable revenue changes, to the Board of Commissioners in order to ensure that these amendments will be in place to cover the associated excess in expenditures. With regards to the special revenue funds, County will also take any budget amendments to the Board of Commissioners for approval even though there is sufficient revenue (including excess from prior years) to more than cover these expenditures.

Anticipated Completion Date: September 30, 2024

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