DECATUR COUNTY, GEORGIA

REPORT ON EXAMINATION

OF

FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2022

DECATUR COUNTY, GEORGIA
For The Fiscal Year Ended June 30, 2022
Table of Contents

FINANCIAL SECTION	Page
Independent Auditors' Report	i-iii
Management's Discussion and Analysis	I-XV
Basic Financial Statements	
Statement of Net Position	1
Statement of Activities	2-3
Balance Sheet - Governmental Funds	4
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	6
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Net Activities	7
Statement of Net Position - Proprietary Funds	8
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	9
Statement of Cash Flows - Proprietary Funds	10-11
Statement of Net Position - Fiduciary Funds	12
Statement of Changes in Net Position - Fiduciary Funds	13
Statement of Net Position - Component Units	14
Statement of Activities - Component Units	15
Notes to the Financial Statements	16-82
Required Supplementary Information:	
Major Funds:	
Budgetary Comparison Schedule - General Fund	83-84
ARP - Special Revenue Fund - Budget Comparison Schedule (GAAP)	85
Note A - to Required Supplementary Information - Budget and Budgetary Accounting	86
Required Supplementary Information - Schedule of Changes in the County's Net Pension Liability and Related Ratios	87
Required Supplementary Information - Schedule of County Contributions	88
Required Supplementary Information - Schedule of Investment Returns	89

Supplemental Information

Combining and Individual Fund Statements and Schedules:

Governmental Funds:

Non-Major Governmental Funds:

Non-Major Governmental Funds - Combining Balance Sheet 90

Non-Major Governmental Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balance 91

Non-Major Capital Projects Funds - Combining Balance Sheet 92

Non-Major Capital Projects Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balance 93

Non-Major Special Revenue Funds - Combining Balance Sheet 94

Non-Major Special Revenue Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balance 95

Law Library - Special Revenue Fund - Budget Comparison Schedule (GAAP) 96

Confiscated Assets - Special Revenue Fund - Budget Comparison Schedule (GAAP) 97

E-911 - Special Revenue Fund - Budget Comparison Schedule (GAAP) 98

E-911 Radio System - Special Revenue Fund - Budget Comparison Schedule (GAAP) 99

Victim's Assistance - Special Revenue Fund - Budget Comparison Schedule (GAAP) 100

Mandatory Drug Fund - Special Revenue Fund - Budget Comparison Schedule (GAAP) 101

Decatur County Prison Account - Special Revenue Fund - Budget Comparison Schedule (GAAP) 102

Decatur County Jail Fund - Special Revenue Fund - Budget Comparison Schedule (GAAP) 103

Decatur Jail Inmate Fund - Special Revenue Fund - Budget Comparison Schedule (GAAP) 104

A-1 Truss Fund - Special Revenue Fund - Budget Comparison Schedule (GAAP) 105

Multiple Grants Fund - Special Revenue Fund - Budget Comparison Schedule (GAAP) 106

Non-Major Debt Service Funds - Combining Balance Sheet 107

Non-Major Debt Service Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balance 108

SPLOST Debt Service Fund - Debt Service Fund - Budget Comparison Schedule (GAAP) 109

Bond Debt Service Fund - Debt Service Fund - Budget Comparison Schedule (GAAP) 110

Fiduciary Funds:

Combining Statement of Net Position - Fiduciary Funds 111

Combining Statement of Changes in Fiduciary Net Position 112

Internal Service Funds:

Combining Statement of Net Position - Internal Service Fund 113

Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Internal Service Fund 114

Combining Statement of Cash Flows - Internal Service Fund 115-116

STATE REPORTING REQUIREMENTS

Schedule of Special Purpose Local Option Sales Tax VI 117

Schedule of Special Purpose Local Option Sales Tax VII 118

Schedule of Transportation Special Purpose Local Option Sales Tax 119

Community Development Block Grant Source and Application of Funds Schedule Grant # 18p-y-043-1-5998 120

Community Development Block Grant-Project Cost Schedule Grant #18p-y-043-1-5998 121

Community Development Block Grant Source and Application of Funds Schedule Grant # 21p-y-043-1-6183 122

Community Development Block Grant-Project Cost Schedule Grant #21p-y-043-1-6183 123

Annual Report of 9-1-1 Expenditures 124-126

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards. 127-128

BEN PALMER LEE, CPA, LLC

BEN P. LEE CPA, CFE, CFF, CGMA, CGFM, CGFO

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Decatur County, Georgia
Bainbridge, Georgia

Opinions

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Decatur County, Georgia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Decatur County, Georgia's basic financial statements as listed in the table of contents.

In my opinion, based on my audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Decatur County, Georgia, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

I did not audit the financial statements of the aggregate discretely presented component units (Decatur County Health Department, the Hospital Authority of Bainbridge, Decatur County, Georgia, and the Development Authority of Bainbridge and Decatur County, Georgia), which represent 54 percent, 30 percent, and 154 percent, respectively, of the assets, net position, and revenues of Decatur County, Georgia as of June 30, 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to me, and my opinions, insofar as it relates to the amounts included for the aggregate discretely presented component units (Decatur County Health Department, the Hospital Authority of Bainbridge, Decatur County, Georgia, and the Development Authority of Bainbridge and Decatur County, Georgia), are based solely on the report of the other auditors.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Decatur County, Georgia, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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, which raise substantial doubt about Decatur County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my opinions. Reasonable assurance is an elevated level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- 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 Decatur County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about Decatur County, Georgia's ability to continue as a going concern for a reasonable period of time.

I am 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 I 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 and budgetary comparison information 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. Other auditors and I 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

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Decatur County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements are presented for the 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

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underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by other auditors and I. In my opinion, based on my audit and the report of the other auditors, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and my auditor's report thereon. My opinions on the basic financial statements do not cover the other information, and I do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated December 29, 2022, on my consideration of City of Decatur County, Georgia internal control over financial reporting and on my 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 my testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the Decatur County, Georgia 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 Decatur County, Georgia internal control over financial reporting and compliance.

Ben Palmer Lee

St. Simons Island, Georgia

December 29, 2022

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Our discussion and analysis of Decatur County's financial performance provides an overview of the County's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the County's financial statements, which begin on page 1, and the Notes to the Financial Statements, which begin on page 16.

FINANCIAL HIGHLIGHTS

The County's net position totaled $82,607,574 for its governmental and business-type activities, an increase of $8,077,160 from the previous fiscal year.

- Total combined revenues for governmental and business-type activities were $42,007,487.
- Overall expenses were $33,930,327, of which governmental activities were $27,327,678 and business-type activities were $6,602,649.
- As of June 30, 2022, governmental activities' expenses exceeded program revenue, resulting in the use of $21,538,869 in general revenues (primarily taxes).
- In the County's business-type activities, revenues were $6,283,590 and expenses were $6,513,238, for an operating loss of $229,648 for 2022. Operating gains for the County's business-type activities are also supplemented by general revenues.
- The General Fund resources available for appropriation were $3,944,801 more than budgeted and expenditures were $3,890,938 less than budgeted.
- The combined governmental funds' balance as of June 30, 2022 was $29,111,592, of which the General Fund comprised $17,804,337, the Transportation Special Purpose Local Option Sales Tax (TSPLOST) comprised $8,193,847, the Special Purpose Local Option Sales Tax 6 (SPLOST 6) comprised $(526,494), the Special Purpose Local Option Sales Tax 7 (SPLOST 7) comprised $3,834,841, the ARP SRF comprised $11,178, and other governmental funds comprised $(206,117).
- The General Fund reported an increase of $3,214,034 in unassigned fund balance to $16,904,521 from the prior fiscal year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 1- 3) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. The Statement of Net Position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. The governmental fund financial statements start on page 4. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

Government-wide Reporting

The Statement of Net Position and the Statement of Activities

Our analysis of the County as a whole begins on page IV. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the type of accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's net position and changes in them. You can think of the County's net position—the difference between assets and liabilities—as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non- financial factors, however, such as changes in the County's property tax base and the condition of the County's roads to assess the overall well-being of the County.

In the Statement of Net Position and the Statement of Activities, we divide the County into three kinds of activities:

- Governmental activities—Most of the County's basic services are reported here, including the public safety, public works, judiciary, health, welfare, culture, recreation, development, as well as general administration. Property taxes, sales taxes, fees, fines, and state and federal grants finance most of these activities.
- Business-type activities—The County charges a fee to customers to help it cover the cost of certain services it provides. The Natural Gas, Landfill, Water and Sewer, and Prison are reported here.
- Component units—The County includes three separate legal entities in its report – the Decatur County Health Department, Development Authority of Bainbridge and Decatur County, Hospital Authority of Bainbridge, Decatur County, GA and the Law Library Special Revenue Fund. The Decatur County Health Department, Development Authority of Bainbridge and Decatur County, and the Hospital Authority of Bainbridge, Decatur County, GA are presented as discretely-presented component units in a separate column in the basic financial statements. The Law Library Special Revenue Fund is reported as a blended component unit in the other governmental funds column of the basic financial statements. Although legally separate, these "component units" are important because the County is either financially accountable, or may maintain control by means of appointments to the governing boards of these organizations, or may be required by the state to report them as component units. Financial Statements for the County's discretely presented component units are found beginning on page 14.

Reporting the County's Most Significant Funds

Fund Financial Statements

Our analysis of the County's major funds begins on page VIII. The fund financial statements begin on page 4 and provide detailed information about the most significant funds—not the County as a whole. Some funds are required by State law and by bond covenants. However, the County establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants received from the Georgia Department of Community Affairs). The County's two kinds of funds—governmental and proprietary—use different accounting approaches.

- Governmental funds—Most of the County's basic services are reported in governmental funds, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between government-wide information (reported in the Statement of Net Position and the Statement of Activities) and governmental fund information in reconciliations on pages 5 and 7, respectively.
- Proprietary funds—When the County charges customers for the services it provides—whether to outside customers or to other units of the County—these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. The proprietary fund statements begin on page 8.

The County as Trustee

Reporting the County's Fiduciary Responsibilities

- Fiduciary funds—these funds are used to account for assets held for others. All of the County's fiduciary activities are reported in separate statements on pages 12-13 and 111-112. These agency funds' balances are due to other funds, agencies and individuals as of the fiscal year end. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE COUNTY AS A WHOLE

NET POSITION

The County's combined net position increased by $8,077,160 from a year ago— from $74,530,414 to $82,607,574. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the County's governmental and business-type activities.

Table 1
Net Position
(000's omitted)

	Governmental Activities		Business-type Activities		Total Primary Government		Total % Change
Assets:	2021	2022	2021	2022	2021	2022	2021-2022
Current assets	$ 24,413	$ 34,665	$ 9,227	$ 10,076	$ 33,640	$ 44,741	33.0%
Capital assets- net	41,116	41,125	18,250	16,966	59,366	58,091	-2.1%
Total assets	65,529	75,790	27,477	27,042	93,006	102,832	**10.6%**
Deferred Outflow of Resources	819	323	207	86	1,026	409	60.1%
Liabilities:							
Long-term debt outstanding	3,285	2,377	4,566	4,088	7,851	6,465	-17.7%
Other liabilities	5,280	6,856	4,573	4,402	9,853	11,258	14.3%
Total liabilities	8,565	9,233	9,139	8,490	17,704	17,723	**0.1%**
Deferred Inflow of Resources	1,435	2,462	363	449	1,798	2,911	-61.9%
Net position:							
Net investment in capital assets	37,831	38,748	13,683	12,878	51,514	51,626	0.2%
Restricted	8,904	13,122	-	-	8,904	13,122	47.4%
Unrestricted (deficit)	9,613	12,548	4,499	5,311	14,112	17,859	26.6%
Total net position	$ 56,348	$ 64,418	$ 18,182	$ 18,189	$ 74,530	$ 82,607	**10.8%**

The County's total net position (governmental and business-type activities) was $82,607,574 as of June 30, 2022. The County's unrestricted net position was a positive $17,858,771 at June 30, 2022; however, $51,626,023 was the net investment in capital assets.

The largest portion of the County's net position reflects its net investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges). The County uses these capital assets to provide services to its citizens; therefore, these assets are not available for future spending. Although the County's investment in 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.

The total net position of our business-type activities increased by 2.00% to $18,189,094 compared to $18,182,209 in 2021.

CHANGES IN NET POSITION

The County's total change in net position was a positive $8,077,160 from the prior fiscal year as a result of a positive $8,070,275 in its governmental activities and a positive $6,885 in its business-type activities.

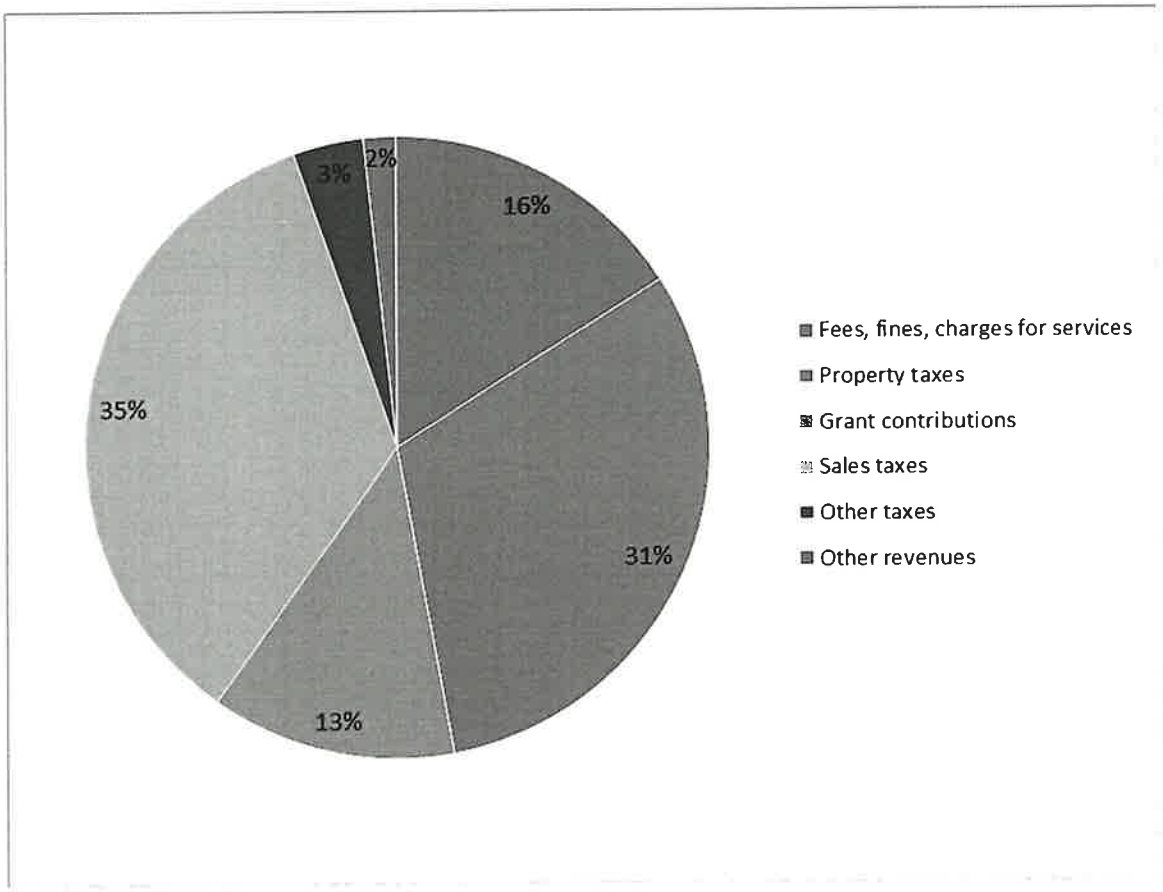
Table 2
Changes in Net Position
(000's omitted)

	Governmental Activities		Business Type Activities		Total Primary Government		Total % Change
	2021	2022	2021	2022	2021	2022	2021-2022
Revenues							
Program revenues:							
Charges for services	$ 2,424	$ 2,639	$ 3,983	$ 4,081	$ 6,407	$ 6,720	4.9%
Operating grants	1,536	2,218	2,125	2,218	3,661	4,436	21.2%
Capital grants	1,842	932	-	-	1,842	932	-49.4%
General revenues:							
Property taxes	12,748	13,062	-	-	12,748	13,062	2.5%
Other taxes	14,638	16,140	-	-	14,638	16,140	10.3%
Investment earnings	69	106	-	-	69	106	53.6%
Miscellaneous	746	382	-	-	746	382	-48.8%
Total general / program revenues	**34,003**	**35,479**	**6,108**	**6,299**	**40,111**	**41,778**	**4.2%**
Program Expense							
General government	1,852	1,753	-	-	1,852	1,753	-5.3%
Judicial	1,562	1,586	-	-	1,562	1,586	1.5%
Public safety	14,345	11,884	2,638	2,555	16,983	14,439	-15.0%
Public works	7,341	9,602	3,231	4,048	10,572	13,650	29.1%
Health and welfare	148	150	-	-	148	150	1.4%
Culture and recreation	108	104	-	-	108	104	-3.7%
Housing and development	1,082	1,314	-	-	1,082	1,314	21.4%
Interest & fiscal charges	1,012	935	-	-	1,012	935	-7.6%
Total program expenses	**27,450**	**27,328**	**5,869**	**6,603**	**33,319**	**33,931**	**1.8%**
Changes in net position before transfers	6,553	8,151	239	(304)	6,792	7,847	-15.5%
Special item	357	116	281	114	638	230	-63.9%
Transfers	-	(197)	-	197	-	-	-
Changes in net position	**$ 6,910**	**$ 8,070**	**$ 520**	**$ 7**	**$ 7,430**	**$ 8,077**	**-8.7%**

Depreciation and amortization expenses of $4,294,652 were allocated to the governmental and business type activities. $2,938,020 was allocated to the function of governmental activities and $1,356,632 was allocated to the function of business type activities.

As can be seen from the following chart, approximately 31% of the County's combined total revenue is provided by property taxes, 13% by grant contributions, 16% by fees, fines, and charges for services, 35% by sales taxes, 3% by other taxes, and the remaining 2% by other revenues. The County charges fees for services as varied as providing copies of documents, issuing building permits, water and sewer, natural gas, landfill, inmate housing/labor and Emergency 911, in addition, the Courts (Superior, State, Probate, Magistrate & Juvenile) impose fines for violations of laws and ordinances.

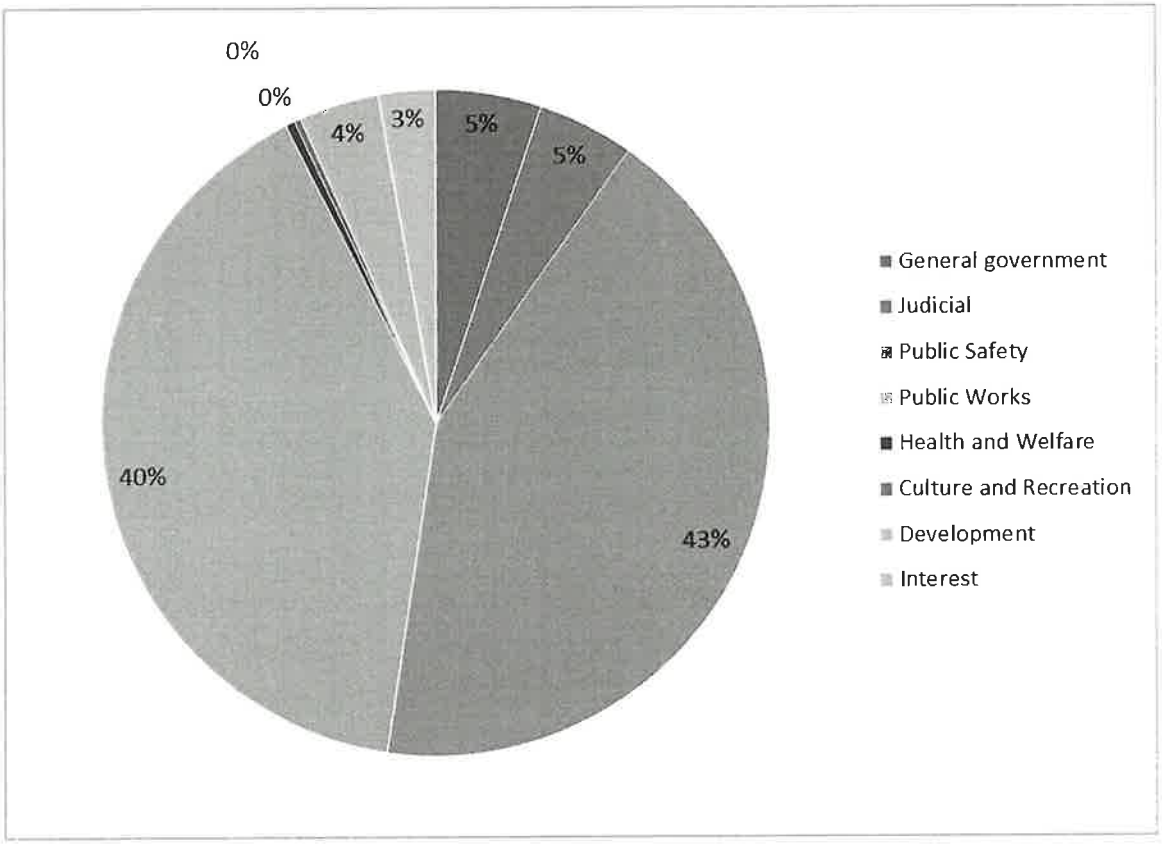
Revenue Sources – FY 2022



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The County's major expenses, at 43% of the combined total, are clearly in the area of providing services to ensure the public safety. These services include the Sheriff's office, jail operations, fire protection, emergency medical services, E-911, the coroner, animal control, and emergency management.

Program Expenses – FY 2022



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THE COUNTY'S FUNDS

Decatur County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The objective of the County's governmental funds is to provide information on near-term activity and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, the unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. It should be noted, however, that one of the County's major revenue sources—property taxes—is available once a year, approximately five months after the close of the fiscal year. The fund balance at the close of any fiscal year should be large enough to provide adequate financial resources until the next fiscal year's taxes are received.

The County ended the 2022 fiscal year with a fund balance of $29,111,592 in its governmental funds. Restricted fund balance is made up of $52,915 restricted for legal reference materials, $908,402 restricted for public safety, $88,110 restricted for debt service, and $12,073,353 restricted for other projects. Unassigned fund balance was $15,088,996 and nonspendable fund balance was $899,816.

Major Funds

General Fund

The General Fund is the operating fund of the County. At the end of the current year, the fund balance was $17,804,337, with $16,904,521 listed as unassigned. The fund balance in the General Fund increased $3,690,371 during FY 2022, primarily due to revenues in exceeding expenditures.

Transportation Special Purpose Local Option Sales Tax (TSPLOST) Capital Projects Fund

The TSPLOST Capital Project Fund was established to account for the proceeds of the special one-cent sales tax for transportation related projects approved by the voters on November 7, 2017, for up to $24 million during five years beginning April 1, 2018. These funds will be applied to the maintenance and repair of county-wide roads.

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TSPLOST expenditures during FY 2022 consisted of the following:

Description	TSPLOST
County Wide Projects	$ 760,249
Total	$ 760,249

Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	
Total expenditures from above	$ 760,249
Intergovernmental	2,018,102
Total expenditures	$ 2,778,351

Additional information on the TSPLOST Capital Projects funds can be found on pages 4-7 and page 119.

Special Purpose Local Option Sales Tax VI (SPLOST) Capital Projects Fund

The SPLOST VI Fund was established to account for the proceeds of the special one-cent sales tax and projects approved by the voters on September 16, 2008, for up to $17.8 million and November 4, 2003, for up to $13.5 million.

On February 25, 2014, the voters approved a six year SPLOST referendum (SPLOST VI Fund) which began on April 1, 2015. Capital projects approved in the referendum are as follows:

County Wide Projects	$ 3.30	Million
Public Safety	3.80	Million
Public Works	5.10	Million
Regional Landfill	0.80	Million
Vehicle Fleet Upgrade	0.40	Million
Recreation/Debt service	2.00	Million
Industrial Park	0.60	Million
Total	$ 16.00	Million

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SPLOST VI expenditures during FY 2022 consisted of the following:

Description	SPLOST VI
County Wide Projects	$ 73,238
Public Safety	476,535
Public Works	532,150
Regional Landfill	-
Industrial Park	-
Vehicle Fleet Upgrade	111,936
Recreation/Debt Service	42,380
Total	$ 1,236,239
Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	
Total expenditudres from above	$ 1,236,239
Intergovernmental	-
SPWST debt service expenditures	(42,380)
Grant proceeds expended for road projects	631,245
Total expenditures	$ 1,825,104

Additional information on the SPLOST VI Capital Projects funds can be found on pages 4-7 and page 117.

Special Purpose Local Option Sales Tax VII (SPLOST) Capital Projects Fund

The SPLOST VII Fund was established to account for the proceeds of the special one-cent sales tax and projects approved by the voters on May 19, 2020, for up to $31 million during six years beginning April 1, 2021. Capital projects approved in the referendum are as follows:

Emergency Services Building and Equipment	$ 4.50	Million
Debt Service (WWTP, E911, and Silver Lake)	4.00	Million
S.O. Jail Building Improvements and Equipment	1.20	Million
S.O. Vehicles/Equipment	1.20	Million
County Facilities Improvement Projects	1.10	Million
Vehicle Fleet Upgrade	0.90	Million
Public Works Equipment and Materials	0.89	Million
Animal Shelter and Equipment	0.50	Million
Total	$ 14.29	Million

SPLOST VII expenditures during FY 2022 consisted of the following:

Description	SPLOST VII
Emergency Services Building and Equipment	$ -
Debt Service (WWTP, E911, and Silver Lake)	324,151
S.O. Jail Building Improvements and Equipment	-
S.O. Vehicles/Equipment	-
County Facilities Improvement Projects	78,425
Vehicle Fleet Upgrade	-
Public Works Equipment and Materials	-
Animal Shelter and Equipment	-
Total	$ 402,576
Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	
Total expenditudres from above	$ 402,576
Intergovernmental	3,183,245
SPWST debt service expenditures	(127,141)
Total expenditures	$ 3,458,680

Additional information on the SPLOST VII Capital Projects funds can be found on pages 4-7 and page 118.

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Other Governmental Funds

Combined assets were $1,375,227; liabilities $1,581,344; restricted fund balance was $1,082,914; unassigned fund balance was a negative $1,289,031 for the year ended June 30, 2022. These totals are a combination of special revenue and capital projects funds.

Non-Major Special Revenue Funds

The County uses special revenue funds to account for the collection and disbursement of revenues that are legally restricted to expenditures for specific purposes. Included in this classification are:

- E-911 Fund
- E-911 Radio System
- Confiscated Asset Fund
- Law Library Fund
- Victim's Assistance Fund
- Mandatory Drug Fund
- Decatur County Prison Account
- Jail Fund
- Decatur Jail Inmate Fund
- A-1 Truss Fund
- Multiple Grants Fund

Non-Major Debt Service Funds

The County uses debt service funds to account for the collection and disbursement of revenues that are restricted to related debt. Included in this classification are:

- SPLOST Debt Service Fund
- Bond Debt Service Fund

Non-Major Capital Projects Funds

The County uses capital projects funds to account for the financial resources used for the acquisition or construction of major capital facilities and improvements. Included in this classification are:

- CDBG Philyaw Subd Fund
- CDBG Bethel Heights Subd Fund

Proprietary Funds

The County reports four business-type activities as proprietary funds: Water and Sewer, Natural Gas, Landfill, and Prison. The Water and Sewer, Natural Gas, Landfill, and Prison Funds had a combined negative operating income which totaled $229,648. This compares to last year's operating gain of Water and Sewer, Natural Gas, Landfill, and Prison Funds of $329,385. The operating gains/losses in the business-type activities were increased by non-operating revenues and transfers from other funds. More detailed information about the County's proprietary funds can be found on pages 8-11.

Fiduciary Funds

These agency funds' balances are due to other funds, agencies and individuals as of the fiscal year end. Additional information is available on pages 111-112 of the Combining and Individual Fund Statements and Schedules Section. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The fiduciary funds' had a total net position of $1,666,877.

GENERAL FUND BUDGETARY HIGHLIGHTS

The legal level of budgetary control (the level at which expenditures may not legally exceed appropriations) is at the department level. The most significant budget is that of the General Fund. Significant variations between the original and final budget amounts were as a result of increased funding from grantor agencies and increases in fines, fees, charges for services, and miscellaneous revenues.

The County's original budget and the final budget were prepared on the cash basis. The actual revenues and expenditures on the cash basis, along with transfers and proceeds from the sale of capital assets, resulted in an excess of $11,665,495.

Actual revenues were $3,944,801 more than budgeted and actual expenditures were $3,890,938 less than budgeted and other financing sources/uses and special items reflects a positive $3,797,139 variance resulting in the increase in unassigned financial resources of $11,665,495.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2022, amounts to $51,626,023 net of accumulated depreciation and amortization of $69,698,150. This investment in capital assets includes land, site improvements, construction-in-progress, buildings and building improvements, equipment, and infrastructure.

Depreciation and amortization expense for the period was $4,294,652, of which $1,851,250 was for infrastructure. Additional information on Capital Assets can be found in Note 4 of the Notes to the Financial Statements, on pages 31-32.

Long-term Debt

As of June 30, 2022, Decatur County had $10,357,484 in outstanding long-term debt principal, of which $1,383,078 is due within one year. $897,764 of the debt due within one year represents current payments on notes payable for equipment used in the General and Landfill funds. The County elected to enter into a loan agreement with the Georgia Environmental Facilities Authority to be used to finance the Silver Lake property. The current portion of this debt due in the upcoming fiscal year is $164,636. The landfill fund has an accrued liability of $869,612 for closure and post closure costs for the old landfill, which was closed in July 2006. Also, the landfill fund has an accrued liability of $3,023,171 for closure and post-closure costs for the new landfill, which was opened shortly after the old landfill was closed and is currently in use. The County is of the opinion that future net resources of the landfill fund will be able to service this liability.

The Commissioners annually adopt a balanced budget, set the millage rate to provide general revenues to cover the costs of all County programs that are not covered by specific program revenues, maintain an adequate unassigned general fund balance, and adopt such financial policies as enhance their ability to maintain a safe and sound financial structure for the County. Additional information about the County's long-term debt can be found in Note 6 of the Notes to the Financial Statements, beginning on page 34.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal-year 2022 budget, including, but not limited to, tax rates and fees that will be charged for services. One of the most significant factors is the current condition of the economy. Although demand for an increase in services continues to rise, as does the expenses to fund services, the economy has not kept pace providing any additional funds.

The commissioners actively participate in regional planning with State agencies, Federal agencies, neighboring counties and municipalities within the County to maximize services to our citizens and to provide these services as economically reasonable as possible.

It is the desire of the Board of Commissioners to provide the highest level of service at the most economical cost to our citizens.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Decatur County Board of Commissioners, 203 West Broughton, Bainbridge, Georgia 39817 or call 229-248-3030.

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DECATUR COUNTY, GEORGIA
Statement of Net Position
June 30, 2022

	Governmental Activities	Business-Type Activities	Total	Total Component Units
ASSETS				
Cash on hand and in banks	$ 30,718,841	$ 3,743,829	$ 34,462,670	$ 8,014,635
Pooled cash	5,516,868	-	5,516,868	-
Receivable (net, where applicable, of allowances for uncollectible):				
Taxes	194,208	-	194,208	-
Accounts	262,435	706,381	968,816	6,945,216
Lease	786,179	-	786,179	-
Other	-	-	-	3,833,633
Internal balances	(5,490,163)	5,490,163	-	-
Due from other governments	2,585,546	111,694	2,697,240	297,617
Inventory, at cost	15,775	-	15,775	588,376
Prepaid expenses	75,718	23,182	98,900	481,431
Restricted assets	-	-	-	15,263,960
Net OPEB asset	-	-	-	112,936
Land and construction in progress	10,942,388	1,861,277	12,803,665	2,443,396
Right to use leased assets (net)	10,498	-	10,498	-
Other capital assets, net of depreciation	30,171,748	15,104,813	45,276,561	17,208,834
Total Assets	75,790,041	27,041,339	102,831,380	55,190,034
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflow of resources-pension	322,931	86,479	409,410	347,252
Total Deferred Outflows of Resources	322,931	86,479	409,410	347,252
LIABILITIES				
Accounts payable and accrued expenses	1,399,212	124,556	1,523,768	6,703,555
Accrued liabilities	324,001	58,577	382,578	2,048,168
Due to other governments	-	-	-	5,964
Unearned revenue	3,916,467	-	3,916,467	8,208,740
Long-term liabilities:				
Portion due and payable within one year:				
Current portion of Medicare advance payments	-	-	-	1,377,250
Notes and bonds payable	919,719	457,016	1,376,735	1,658,488
Lease payable	6,342	-	6,342	-
Portion due and payable after one year:				
Notes and bonds payable	1,447,392	3,630,817	5,078,209	9,773,170
Lease payable	3,415	-	3,415	-
Net Pension Liability	1,216,439	325,755	1,542,194	387,907
Net OPEB Liability	-	-	-	42,053
Accrued closure/postclosure costs	-	3,892,783	3,892,783	-
Compensated absences payable				104,106
Total Liabilities	9,232,987	8,489,504	17,722,491	30,309,401
DEFERRED INFLOWS OF RESOURCES				
Deferred inflow of resources- pension	1,677,481	449,220	2,126,701	-
Deferred inflow of resources- leases	784,024	-	784,024	584,151
Total Deferred Inflows of Resources	2,461,505	449,220	2,910,725	584,151
NET POSITION				
Net investment in capital assets	38,747,766	12,878,257	51,626,023	8,220,572
Restricted for:				
Other projects	13,034,670	-	13,034,670	-
Other purposes	-	-	-	284,294
Donations	-	-	-	269,274
Debt service	88,110	-	88,110	-
Expendable for for bond indenture	-	-	-	2,079,307
Expendable for self-insurance	-	-	-	747,614
Unrestricted	12,547,934	5,310,837	17,858,771	12,769,604
Total Net Position	$ 64,418,480	$ 18,189,094	$ 82,607,574	$ 24,643,734

The accompanying notes are an integral part of these financial statements.

DECATUR COUNTY, GEORGIA
Statement of Activities
For the Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Governmental:								
General Government	$ 1,752,502	$ 651,383	$ 725,300	$ -	$ (375,819)		$ (375,819)	
Judicial	1,585,670	796,597	-	-	(789,073)		(789,073)	
Public Safety	11,883,868	1,180,095	1,471,133	-	(9,232,640)		(9,232,640)	
Public Works	9,601,786	-	-	931,723	(8,670,063)		(8,670,063)	
Health and Welfare	150,168	-	-	-	(150,168)		(150,168)	
Culture and Recreation	103,993	-	-	-	(103,993)		(103,993)	
Housing and Development	1,314,089	11,178	21,400	-	(1,281,511)		(1,281,511)	
Interest on long-term debt	935,602	-	-	-	(935,602)		(935,602)	
Total governmental activities	27,327,678	2,639,253	2,217,833	931,723	(21,538,869)		(21,538,869)	
Business-type:								
Water and Sewer	577,578	255,191	-	-	-	$ (322,387)	(322,387)	
Natural Gas	675,105	882,991	-	-	-	207,886	207,886	
Landfill	2,794,680	2,762,452	14,989	-	-	(17,239)	(17,239)	
Prison	2,555,286	180,251	2,202,705	-	-	(172,330)	(172,330)	
Total business-type activities	6,602,649	4,080,885	2,217,694	-	-	(304,070)	(304,070)	
Total primary government	$ 33,930,327	$ 6,720,138	$ 4,435,527	$ 931,723				
Component units:								
Hospital Authority of Bainbridge and Decatur County	$ 51,188,154	$ 49,197,104	$ -	$ 55,215				$ (1,935,835)
Development Auth. Bdge & Dec. Co.	578,981	160,367	165,000	-				(253,614)
Decatur County Health Department	2,238,053	566,498	2,007,941	-				336,386
Total component units	$ 54,005,188	$ 49,923,969	$ 2,172,941	$ 55,215				(1,853,063)

The accompanying notes are an integral part of these financial statements.

DECATUR COUNTY, GEORGIA
Statement of Activities
For the Fiscal Year Ended June 30, 2022

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
Changes in Net position:				
Net (expenses) revenue(Page 2)	(21,538,869)	(304,070)	(21,842,939)	(1,853,063)
General revenues:				
Taxes				
Property taxes, levied for general purposes	13,062,266	-	13,062,266	255,151
Sales taxes	14,610,696	-	14,610,696	689,138
Intangible taxes	140,662	-	140,662	-
Insurance premium tax	1,073,974	-	1,073,974	-
Other general taxes	314,091	-	314,091	-
Investment earnings	106,409	-	106,409	-
Miscellaneous	382,213	-	382,213	11,140,936
Special item - sale of capital assets	115,843	113,945	229,788	150,842
Transfers	(197,010)	197,010	-	-
Total general revenues, extraordinary items, and transfers	29,609,144	310,955	29,920,099	12,236,067
Change in net position	8,070,275	6,885	8,077,160	10,383,004
Net position - beginning	56,348,205	18,182,209	74,530,414	14,260,730
Net position - ending	$ 64,418,480	$ 18,189,094	$ 82,607,574	$ 24,643,734

The accompanying notes are an integral part of these financial statements.

DECATUR COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	TSPLOST	SPLOST 6	SPLOST 7	ARP SRF	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	$ 20,467,781	$ 2,525	$ 1,724,165	$ 3,075,331	$ 2,575,512	$ 1,049,779	$ 28,895,093
Investments	-	7,229,461	-	-	-	-	7,229,461
Taxes receivable, net	194,208	950,738	-	-	-	-	1,144,946
Due from other funds	8,273,871	241,461	-	-	-	215,140	8,730,472
Receivable from other governments	569,629	-	-	1,065,180	-	-	1,634,809
Lease receivables	786,179	-	-	-	-	-	786,179
Other receivables	52,862	-	-	-	-	110,308	163,170
Inventories	15,775	-	-	-	-	-	15,775
Total assets	$ 30,360,305	$ 8,424,185	$ 1,724,165	$ 4,140,511	$ 2,575,512	$ 1,375,227	$ 48,599,905
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ 576,276	$ 230,338	$ 16,640	$ 301,361	$ -	$ 142,079	$ 1,266,694
Due to other agencies	10,802,344	-	881,886	4,309	-	1,415,111	13,103,650
Unearned revenue	-	-	1,352,133	-	2,564,334	-	3,916,467
Other accrued expenses	210,931	-	-	-	-	24,154	235,085
Other payables	73,365	-	-	-	-	-	73,365
Total liabilities	11,662,916	230,338	2,250,659	305,670	2,564,334	1,581,344	18,595,261
Deferred inflows of resources:							
Unavailable Revenues-Property Taxes	109,028	-	-	-	-	-	109,028
Leases	784,024	-	-	-	-	-	784,024
Total deferred inflows of resources	893,052	-	-	-	-	-	893,052
Fund balances:							
Nonspendable:							
Long-Term Interfund Receivable	881,886	-	-	-	-	-	881,886
Inventories	15,775	-	-	-	-	-	15,775
Leases	2,155	-	-	-	-	-	2,155
Restricted for:							
Debt service	-	-	-	-	-	88,110	88,110
Legal Reference Materials	-	-	-	-	-	52,915	52,915
Public Safety	-	-	-	-	-	908,402	908,402
Other Projects	-	8,193,847	-	3,834,841	11,178	33,487	12,073,353
Unassigned	16,904,521	-	(526,494)	-	-	(1,289,031)	15,088,996
Total fund balances (deficit)	17,804,337	8,193,847	(526,494)	3,834,841	11,178	(206,117)	29,111,592
Total liabilities, deferred inflows of resources and fund balances	$ 30,360,305	$ 8,424,185	$ 1,724,165	$ 4,140,511	$ 2,575,512	$ 1,375,227	$ 48,599,905

DECATUR COUNTY, GEORGIA
Reconciliation of the Governmental Funds Balance Sheet
to the Statements of Net Position
June 30, 2022

Total Fund Balance, Governmental Funds	$	29,111,592
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets and right-to-use leased assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		41,055,912
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.		29,725
The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(939,920)
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred revenue in the funds.		109,028
Pension net position is not a current financial resource and is not recognized at the fund financial reporting level but is reported in the governmental activities of the Statement of Net Position.		(2,570,989)
Some liabilities (such as Notes Payables, Long-term Compensated Absences, Bonds Payable, and Lease Liability), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(2,376,868)
Net Position of Governmental Activities in the Statement of Net Position	$	64,418,480

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2022

	General Fund	TSPLOST	SPLOST 6	SPLOST 7	ARP SRF	Other Governmental Funds	Total Governmental Funds
REVENUES							
Property taxes	$ 12,123,007	$ -	$ -	$ -	$ -	$ 973,340	$ 13,096,347
Sales and miscellaneous taxes	4,740,117	5,352,120	-	5,877,666	-	169,521	16,139,424
Fees and fines	760,287	-	-	-	-	72,728	833,015
Licenses and permits	120,546	-	-	-	-	-	120,546
Intergovernmental	1,185,533	-	588,248	-	-	1,307,663	3,081,444
Charges for services	810,241	-	-	-	-	1,022,252	1,832,493
Investment earnings	97,553	18,719	2,805	817	11,178	8,214	139,286
Miscellaneous	263,027	-	-	-	-	15,190	278,217
Total Revenues	20,100,311	5,370,839	591,053	5,878,483	11,178	3,568,908	35,520,772
EXPENDITURES							
Current:							
General Government	1,639,643	-	-	-	-	551,607	2,191,250
Judicial	1,604,955	-	-	-	-	-	1,604,955
Public Safety	9,426,624	-	-	-	-	2,370,179	11,796,803
Public Works	1,501,235	-	-	-	-	7,569	1,508,804
Health and Welfare	129,978	-	-	-	-	-	129,978
Culture and Recreation	9,000	-	-	-	-	-	9,000
Housing and Development	1,318,275	-	-	-	-	-	1,318,275
Intergovernmental	-	2,018,102	-	3,183,245	-	-	5,201,347
Capital Outlay:							
General Government	57,546	-	-	-	-	-	57,546
Judicial	17,601	-	-	-	-	-	17,601
Public Safety	62,104	-	-	-	-	86,858	148,962
Public Works	179,785	760,249	1,515,584	-	-	-	2,455,618
Housing and Development	342,776	-	-	78,425	-	-	421,201
Debt Service:							
Principal	98,717	-	283,668	-	-	541,288	923,673
Interest and other charges	4,029	-	25,852	-	-	930,850	960,731
Total Expenditures	16,392,268	2,778,351	1,825,104	3,261,670	-	4,488,351	28,745,744
Excess (deficiency) of revenues over expenditures	3,708,043	2,592,488	(1,234,051)	2,616,813	11,178	(919,443)	6,775,028
OTHER FINANCING SOURCES (USES)							
Lease liabilities issued	15,718	-	-	-	-	-	15,718
Transfers in	-	-	-	-	-	119,543	119,543
Transfers out	(119,543)	-	-	(197,010)	-	-	(316,553)
Total other financing sources (uses)	(103,825)	-	-	(197,010)	-	119,543	(181,292)
SPECIAL ITEM							
Proceeds from sale of assets	86,153	-	-	-	-	-	86,153
Net change in fund balances	3,690,371	2,592,488	(1,234,051)	2,419,803	11,178	(799,900)	6,679,889
Fund balances (deficit) - beginning	14,113,966	5,601,359	707,557	1,415,038	-	593,783	22,431,703
Fund balances (deficit) - ending	$ 17,804,337	$ 8,193,847	$ (526,494)	$ 3,834,841	$ 11,178	$ (206,117)	$ 29,111,592

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Net Activities
For the Fiscal Year Ended June 30, 2022

Net change in fund balances - total governmental funds:		$ 6,679,889
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as an expense. The outlay is allocated over the assets useful life.		
Capital outlay expenditures which were capitalized	2,901,327	
Depreciation expenses for governmental assets	(2,921,753)	
Right to used leased assets capital outlay expenditures which were capitalized	15,718	
Amortization expenses for governmental assets	(5,220)	
	(9,928)	(9,928)
Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets.		29,690
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.		(34,080)
Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of principal as an expenditure. In contrast, the Statement of Activities reports this as a reduction of liabilities on the Statement of Net Position.		907,951
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.		
Prepaid Insurance		9,661
Net Pension Liability		1,225,581
Deferred Outflows-Pension		(496,382)
Deferred Inflows-Pension		(242,107)
Change in net position of governmental activities		$ 8,070,275

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-Type Activities-Enterprise Funds					
	Water and Sewer	Natural Gas	Landfill	Prison	Totals	Internal Service Funds
Assets						
Current assets:						
Cash on hand and in banks	$ 9,258	$ 428,791	$ 3,049,209	$ 256,569	$ 3,743,827	$ 111,155
Accounts receivable	60,708	267,259	352,333	26,081	706,381	99,265
Due from other governments	-	-	-	111,694	111,694	-
Prepaid insurance	1,511	46	3,646	17,980	23,183	45,993
Due from other funds	1,254,477	1,405,821	4,581,577	-	7,241,875	4,233,433
Total current assets	1,325,954	2,101,917	7,986,765	412,324	11,826,960	4,489,846
Noncurrent assets:						
Property, plant & equipment (net of accumulated depreciation)	5,815,201	686,340	10,177,603	286,946	16,966,090	68,722
Total noncurrent assets	5,815,201	686,340	10,177,603	286,946	16,966,090	68,722
Total Assets	7,141,155	2,788,257	18,164,368	699,270	28,793,050	4,558,568
Deferred outflows of resources-pension						
Deferred outflows of resources-pension	2,953	494	20,317	62,716	86,480	-
Total Deferred Outflows of Resources	2,953	494	20,317	62,716	86,480	-
Liabilities						
Current liabilities:						
Accounts payable	11,168	-	59,699	53,699	124,566	132,507
Accrued expenses	1,794	247	12,226	34,006	48,273	15,551
Due to other funds	39,134	166,561	1,201,081	407,587	1,814,363	5,287,767
Accrued interest-G.E.F.A.	10,305	-	-	-	10,305	-
Note payable-G.E.F.A.	142,680	-	232,976	-	375,656	-
Other notes payables	-	-	81,360	-	81,360	-
Total current liabilities	205,081	166,808	1,587,342	495,292	2,454,523	5,435,825
Noncurrent liabilities:						
Net pension obligation	11,127	1,860	76,528	236,244	325,759	-
Accrued closure/postclosure costs	-	-	3,892,783	-	3,892,783	-
Note payable-G.E.F.A.	2,186,208	-	1,431,880	-	3,618,088	-
Other notes payables	-	-	12,729	-	12,729	-
Total noncurrent liabilities	2,197,335	1,860	5,413,920	236,244	7,849,359	-
Total Liabilities	2,402,416	168,668	7,001,262	731,536	10,303,882	5,435,825
Deferred inflows of resources-pension						
Deferred inflows of resources-pension	15,338	2,564	105,536	325,782	449,220	-
Total Deferred Inflows of Resources	15,338	2,564	105,536	325,782	449,220	-
Net Position						
Net investment in capital assets	3,486,313	686,340	8,418,658	286,946	12,878,257	68,722
Unrestricted	1,240,041	1,931,179	2,659,229	(582,278)	5,248,171	(945,979)
Total Net Position	$ 4,726,354	$ 2,617,519	$ 11,077,887	$ (295,332)	18,126,428	$ (877,257)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					62,666	
Net position of business-type activities					$ 18,189,094	

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds					
	Water and Sewer	Natural Gas	Landfill	Prison	Totals	Internal Service Funds
Operating Revenues						
Charges for services	$ 255,191	$ 882,991	$ 2,762,452	$ 2,382,956	$ 6,283,590	$ 4,056,779
Total Operating Revenue	255,191	882,991	2,762,452	2,382,956	6,283,590	4,056,779
Operating Expenses						
Personal services	89,366	9,954	481,483	1,470,143	2,050,946	626,450
Services and supplies	272,334	624,788	901,811	872,165	2,671,098	3,419,282
Allocated administration cost	18,138	22,960	70,069	170,077	281,244	-
Depreciation	140,029	17,402	1,156,300	42,901	1,356,632	11,047
Closure post - closure cost	-	-	153,318	-	153,318	-
Total Operating Expense	519,867	675,104	2,762,981	2,555,286	6,513,238	4,056,779
Operating Income (Loss)	(264,676)	207,887	(529)	(172,330)	(229,648)	-
Nonoperating Revenues (Expenses)						
Intergovernmental	-	-	14,989	-	14,989	-
Interest expense	(57,711)	-	(31,699)	-	(89,410)	-
Total Nonoperating Revenues (Expenses)	(57,711)	-	(16,710)	-	(74,421)	-
Net Income before Special Item	(322,387)	207,887	(17,239)	(172,330)	(304,069)	-
Special Item - Gain (Loss) on disposal of assets	-	-	113,945	-	113,945	-
Net Income before Transfers	(322,387)	207,887	96,706	(172,330)	(190,124)	-
Transfers						
Transfers in	197,010	-	-	-	197,010	-
Net transfers in (out)	197,010	-	-	-	197,010	-
Change in net position	(125,377)	207,887	96,706	(172,330)	6,886	-
Net position-beginning of the year	4,851,731	2,409,632	10,981,181	(123,002)		(877,257)
Net position - end of year	$ 4,726,354	$ 2,617,519	$ 11,077,887	$ (295,332)		$ (877,257)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					(1)	
Change in net position - business-type activities					$ 6,885	

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds					
	Water and Sewer	Natural Gas	Landfill	Prison	Totals	Internal Service Funds
Cash Flows from Operating Activities						
Cash received from customers	$ 238,798	$ 786,052	$ 2,814,825	$ 2,359,015	$ 6,198,690	$ 3,982,331
Cash payments to suppliers for goods & services	(195,764)	(737,810)	(1,362,455)	(1,049,878)	(3,345,907)	(3,266,273)
Cash payments to employees for services	(99,990)	(9,954)	(481,483)	(1,470,143)	(2,061,570)	(627,763)
Net cash provided (used) by operating activities	(56,956)	38,288	970,887	(161,006)	791,213	88,295
Cash flows from Noncapital Financing Activities						
Transfers in (out)	197,010	-	-	-	197,010	-
Net cash provided (used) by noncapital financing activities	197,010	-	-	-	197,010	-
Cash Flows from Capital & Related Financing Activities						
Acquisition & construction of capital assets	(21,137)	-	(10,759)	(40,720)	(72,616)	-
Principal paid on revenue bonds & loans	(139,300)	-	(339,310)	-	(478,610)	-
Interest paid on revenue bonds & loans	(57,711)	-	(27,199)	-	(84,910)	-
Capital Grants	-	-	14,989	-	14,989	-
Proceeds from sales of timber & other assets	-	-	113,945	-	113,945	-
Interest paid on capital leases	-	-	(4,499)	-	(4,499)	-
Net cash provided (used) from Capital and related financing activities	(218,148)	-	(252,833)	(40,720)	(511,701)	-
Net increase (decrease) in cash & cash equivalents	(78,094)	38,288	718,054	(201,726)	476,522	88,295
Cash & cash equivalents - beginning of year	87,352	390,503	2,331,155	458,295	3,267,305	22,860
Cash & cash equivalents - end of year	$ 9,258	$ 428,791	$ 3,049,209	$ 256,569	$ 3,743,827	$ 111,155
Displayed as:						
Cash on hand and in banks	$ 9,258	$ 428,791	$ 3,049,209	$ 256,569	$ 3,743,827	$ 111,155
Totals	$ 9,258	$ 428,791	$ 3,049,209	$ 256,569	$ 3,743,827	$ 111,155

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds					
	Water and Sewer	Natural Gas	Landfill	Prison	Totals	Internal Service Funds
Reconciliation of operating income to net cash provided by operating activities						
Operating income (loss)	$ (264,676)	$ 207,887	$ (529)	$ (172,330)	$ (229,648)	$ -
Adjustments to reconcile operating income to net cash provided by operating activities						
Depreciation	140,029	17,402	1,156,300	42,901	1,356,632	11,047
Change in Assets & Liabilities:						
(Increase) decrease in accounts receivable	(16,393)	(97,044)	52,373	(23,941)	(85,005)	(74,448)
(Increase) decrease in prepaid insurance	(193)	(6)	(466)	(2,295)	(2,960)	-
Increase (decrease) in accounts payable	(6,302)	(27,449)	26,041	(22,589)	(30,299)	65,693
Increase (decrease) in accrued expenses	(10,624)	105	161,078	(84,365)	66,194	(1,313)
(Increase) decrease in due from other funds	101,203	(62,607)	(423,910)	101,613	(283,701)	87,316
Net cash provided (used) by operating activities	$ (56,956)	$ 38,288	$ 970,887	$ (161,006)	$ 791,213	$ 88,295

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Net Position
Fiduciary Funds
June 30, 2022

ASSETS		
Cash	$	1,081,693
Due from others		585,184
Total Assets	$	1,666,877
NET POSITION		
Net position - held for others	$	1,666,877
Total Net Position	$	1,666,877

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Changes in Net Position
Fiduciary Funds
June 30, 2022

ADDITIONS		
Taxes	$	75,103,019
Fees		2,548,097
Total Additions		77,651,116
DEDUCTIONS		
Payment of taxes to other agencies		75,084,430
Payment of fees to other agencies		2,431,181
Total Deductions		77,515,611
Change in Net Position		135,505
Net Position Beginning of Year		1,531,372
Net Position End of Year	$	1,666,877

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Net Position
Component Units
June 30, 2022

	Hospital Authority of Bainbridge, Decatur County, GA March 31, 2021	Decatur County Health Department June 30, 2022	Development Authority of Bainbridge and Decatur Co. December 31, 2020	Totals
Assets				
Current assets:				
Cash	$ 5,348,597	$ 1,307,814	$ 668,224	$ 7,324,635
Current investments restricted by bond indenture for debt service	690,000	-	-	690,000
Accounts receivable - less allowance for uncollectible	6,939,027	-	6,189	6,945,216
Notes receivable	249,251	-	-	249,251
Other receivables	3,512,652	3,623	18,429	3,534,704
Due from DPH	-	231,767	-	231,767
Due from DCH	-	65,850	-	65,850
Estimated third party payer settlements	49,678	-	-	49,678
Inventories	588,376	-	-	588,376
Prepaid expenses	481,431	-	-	481,431
Total current assets	17,859,012	1,609,054	692,842	20,160,908
Assets limited as to use:				
Internally designated for capital improvements	12,608,544	-	-	12,608,544
Restricted by insurance carrier for self-insurance	747,614	-	-	747,614
Restricted by bond indenture for capital improvements	518,495	-	-	518,495
Restricted by bond indenture for debt service	1,389,307	-	-	1,389,307
Total assets limited as to use	15,263,960	-	-	15,263,960
Noncurrent assets:				
Land and construction in progress	1,177,644	-	1,265,752	2,443,396
Other capital assets, net of depreciation	11,289,631	100,916	5,818,287	17,208,834
Net OPEB asset	-	112,936	-	112,936
Total noncurrent assets	12,467,275	213,852	7,084,039	19,765,166
Total assets	45,590,247	1,822,906	7,776,881	55,190,034
Deferred Outflows	-	347,252	-	347,252
Total assets & deferred outflows	$ 45,590,247	$ 2,170,158	$ 7,776,881	$ 55,537,286
Current liabilities:				
Current installments of long-term debt	$ 690,000	$ -	$ 968,488	$ 1,658,488
Accounts payable, trade	6,223,949	472,610	6,996	6,703,555
Accrued liabilities	2,044,339	-	3,829	2,048,168
Due to DCH	-	5,964	-	5,964
Current portion of Medicare advance payments	1,377,250	-	-	1,377,250
CARES Act unearned revenue	8,208,740	-	-	8,208,740
Total current liabilities	18,544,278	478,574	979,313	20,002,165
Noncurrent liabilities:				
Compensated absences	-	104,106	-	104,106
Net pension liability	-	387,907	-	387,907
Net OPEB liability	-	42,053	-	42,053
Long-term debt, excluding current installments	8,120,000	-	1,653,170	9,773,170
Total noncurrent liabilities	8,120,000	534,066	1,653,170	10,307,236
Total liabilities	26,664,278	1,012,640	2,632,483	30,309,401
Deferred Inflows	-	584,151	-	584,151
Total liabilities & deferred inflows	26,664,278	1,596,791	2,632,483	30,893,552
Net position:				
Net investment in capital assets	3,657,275	100,916	4,462,381	8,220,572
Restricted:				
Expendable for self-insurance	747,614	-	-	747,614
Expendable for bond indenture	2,079,307	-	-	2,079,307
Other purposes	-	284,294	-	284,294
Donations	-	269,274	-	269,274
Capital projects	-	-	273,069	273,069
Unrestricted	12,441,773	(81,117)	408,948	12,769,604
Total net position	18,925,969	573,367	5,144,398	24,643,734
Total liabilities, deferred inflows, and net position	$ 45,590,247	$ 2,170,158	$ 7,776,881	$ 55,537,286

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA

Statement of Activities
Component Units
For the Fiscal Year Ended June 30, 2022

Activities:	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Hospital Authority	Health Department	Development Authority of Bainbridge and Decatur Co.	Total
Component units:								
Hospital Authority of Bainbridge, Decatur County, Georgia	$ 51,188,154	$ 49,197,104	$ -	$ 55,215	$ (1,935,835)	$ -	$ -	$ (1,935,835)
Decatur County Health Department	2,238,053	566,498	2,007,941	-	-	336,386	-	336,386
Development Authority of Bainbridge and Decatur Co.	578,981	160,367	165,000	-	-	-	(253,614)	(253,614)
Total component units	$ 54,005,188	$ 49,923,969	$ 2,172,941	$ 55,215	(1,935,835)	336,386	(253,614)	(1,853,063)
General Revenues:								
Property taxes					-	-	255,151	255,151
Sales taxes					689,138	-	-	689,138
Other					10,787,942	-	352,994	11,140,936
Gain (Loss) on disposal of capital assets					-	-	150,842	150,842
Total General Revenues					11,477,080	-	758,987	12,236,067
Change in net position					9,541,245	336,386	505,373	10,383,004
Net position - beginning					9,384,724	236,981	4,639,025	14,260,730
Net position - ending					$ 18,925,969	$ 573,367	$ 5,144,398	$ 24,643,734

The accompanying notes are an integral part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

The accounting methods and procedures adopted by Decatur County, Georgia conformed to generally accepted accounting principles as applied to governmental entities. The following Notes to the Financial Statements are an integral part of Decatur County, Georgia's Financial Statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

Decatur County, Georgia was incorporated under the provisions of the basic Charter Act of the Laws of 1823 of the State of Georgia. The Board of Commissioners is the legislative body for Decatur County. There are six elected County Commissioners. There are six elected Constitutional Officers which are: Tax Commissioner, Clerk of Court, Judge of Magistrate Court, Judge of Probate Court, Coroner and Sheriff. The Board of Commissioners' budget provides all funding used by the separate Constitutional Officers. The operations of the County as a whole, including Constitutional Officers, have been combined in these financial statements. As required by generally accepted accounting principles, as set forth in GASB Statement No. 14, "The financial reporting entity," the financial statements of the reporting entity include those of Decatur County, Georgia (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationship with the County.

COMPONENT UNITS

In conformity with generally accepted accounting principles, the Financial Statements of the following component units have been included in the Financial Reporting Entity.

Blended Component Unit

The Law Library is a legally separate entity governed by a Board of Trustees as established by State statutes. The County governing authority must furnish necessary space, lights, heat and water for the maintenance of the Law Library. All law books, reports, texts, and periodicals purchased by the Board of Trustees become property of the County. Because the Law Library provides services exclusively or almost exclusively to the primary government and it would be misleading to exclude it, the County has reported the Law Library as a blended component unit (a special revenue fund). Separate financial statements for the Law Library are not prepared.

Discretely Presented Component Units

The component unit column in the government-wide financial statements includes the financial data of the Decatur County Health Department, the Hospital Authority of Bainbridge, Decatur County, Georgia and the Development Authority of Bainbridge and Decatur County. These component units are reported in a separate column to emphasize that they are legally separate from the County.

The County Board of Health provides health services to the citizenry of Decatur County, Georgia. The County Board of Health is a legally separate entity. The Board of Commissioners of Decatur County appoints a voting majority of the Board of Health in accordance with Georgia Laws O.C.G.A. 31-3-2. The County has the ability to impose its will on the Board of Health in accordance with Georgia Laws O.C.G.A. 31-3-14.

The Hospital Authority of Bainbridge, Decatur County, Georgia is a legally separate entity. The Authority was created by the City of Bainbridge and Decatur County, Georgia governing bodies on June 2, 1951, in accordance with provisions of State statutes (Chapter 99-15 of the 1933 Code of Georgia and amendments thereto). The County appoints a voting majority of the members to the Board of the Hospital Authority. Complete Financial Statements for the Decatur County Board of Health and the Hospital Authority of Bainbridge, Decatur County, Georgia may be obtained at the offices of Decatur County, Georgia.

The Development Authority of Bainbridge and Decatur County, Georgia is a legally separate entity. The Authority was created for the purpose of promoting and expanding for the public good and welfare industry and trade within the County of Decatur and City of Bainbridge and reducing unemployment to the greatest extent possible. The County appoints a voting majority of the members to the Board of the Development Authority.

Complete Financial Statements for the Decatur County Board of Health, the Hospital Authority of Bainbridge, Decatur County, Georgia and Development Authority of Bainbridge and Decatur County may be obtained at the offices of Decatur County, Georgia.

Related Organizations

The following is a list of related organizations for which Decatur County appoints one or more of the Board of Directors:

- Southwest Georgia Regional Commission
- Tri Rivers Development Authority
- Library Board
- Board of Family and Children's Services
- Board of Tax Assessors
- Southwest Georgia Community Action Council
- Decatur/Grady 911 Advisory Board

These organizations are not financially accountable to Decatur County because the County does not impose its will or have a financial benefit or burden relationship with the organization.

The County also appropriates funds to aid in the operation of several independently run non-profit organizations. These operations are as follows:

Sheriff's Rescue Unit
Blackjack Volunteer Fire Department
Climax Volunteer Fire Department
Fowlstown Volunteer Fire Department
Mt. Pleasant Volunteer Fire Department
Mental Health Center
Recovery Volunteer Fire Department
Bainbridge-Decatur County Chamber of Commerce
Attapulgus Volunteer Fire Department
Brinson Volunteer Fire Department
Faceville Volunteer Fire Department
Kendrick Volunteer Fire Department
97 South Volunteer Fire Department
Family Connections
Stepping Stones, Inc.

Joint Ventures

Decatur County, in conjunction with cities and counties in the fourteen (14) county Southwest Georgia area are members of the Southwest Georgia Regional Commission (RC). Membership in an RC is automatic for each municipality and county in the state. The official Code of Georgia Section 50-8-32 provides for the organizational structure of the RC's. Each county and municipality in the state is required by law to pay minimum annual dues to the RC. The RC Council membership is defined in State Law O.C.G.A. Section 50-8-34 and specifies that the chief elected official of the County governing authority be a member of the Council.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-32) defines RCs as "public agencies and instrumentalities of their members". Georgia laws also provide that the member governments are liable for any debts or obligations of an RC beyond its resources. (O.C.G.A. 50-8-39)

Complete financial statements for Southwest Georgia RC can be obtained from the RC office at P.O. Box 346, 30 West Broad Street, Camilla, Georgia 31730-0346 or from the County Clerk's office at the courthouse annex.

On April 6, 1993 Decatur County, Georgia and Grady County, Georgia entered into an agreement to implement a 911 system. The revenue and expenditures of operating the joint venture are recorded in each county's accounting records based on the agreement. Separate financial statements are not issued for the E911 joint venture. Financial information can be obtained from Decatur County and Grady County, Georgia.

Decatur County, Georgia does not participate in any other joint venture arrangements.

B. Basic Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the Statement of Activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial

statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. Operating expenses for enterprise funds include cost of sales and services, administrative expenses and depreciation on capital assets. All expenses not meeting this definition are reported as non-operating expenses.

The County reports the following major governmental funds:

General Fund – This is the County's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund.

SPLOST 6 Capital Projects Fund – This capital project fund was established to account for all Special Purpose Local Option Sales Tax revenues as well as the specifically identified projects for which the SPLOST tax was established.

SPLOST 7 Capital Projects Fund – This capital project fund was established to account for all Special Purpose Local Option Sales Tax revenues as well as the specifically identified projects for which the SPLOST tax was established.

TSPLOST Capital Projects Fund – This capital project fund was established to account for all Transportation Special Purpose Local Option Sales Tax revenues as well as the specifically identified transportation projects for which the TSPLOST tax was established.

ARP Special Revenue Fund - This special revenue fund was established to account for the corona virus relief funds provided by the federal government. The revenue is restricted to the stated purposes of the federal law that provided for the funds.

The County reports the following major enterprise funds:

Landfill Fund – This fund accounts for the operation and maintenance of the County's landfill.

Prison Fund – This fund accounts for the operation and maintenance of the County's prison.

Water and Sewer Fund – This fund accounts for the operation and maintenance of the County's water and sewer facilities.

Natural Gas Fund – This fund accounts for the operation and maintenance of the County's gas system.

The County reports the following fund types:

Internal Service Funds – These funds account for various services provided to other departments and funds of the County.

Custodial Funds – These funds account for monies held by the County in a trustee capacity or as an agent on behalf of individuals, private organizations, other governments and/or other funds.

The following are the custodial funds of the County at June 30, 2022: Tax Commissioner, Probate Court, Clerk of Superior Court, and Magistrate Court.

C. Measurement Focus, Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements – The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general revenues.

Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

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.

D. Encumbrances

There were no material purchase orders, contracts or other commitments at year-end which should have been encumbered.

E. Cash and Investments

Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and money market accounts, which are available on demand or have a maturity of three months or less. In addition, because the Georgia Fund 1 pooled cash is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

All of these accounts are considered cash equivalents for the purpose of the Statement of Cash Flows.

Investments

Investments are recorded at cost plus accrued interest, which approximates market value. See Note 2 for further information regarding investments.

F. Receivables and Payables

As of June 30, 2022, the County does not have an allowance for uncollectable accounts.

Lease Receivable

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the County may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

G. Capital Assets

Capital assets, which include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond one year are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. Buildings, except these that are an ancillary part of a network of infrastructure assets, will not be considered infrastructure assets. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation. 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.

The standard capitalization thresholds for capitalizing assets for each major class of assets established by the Decatur County Board of Commissioners are detailed below:

Class of Asset	Capitalization Threshold	Control Threshold
Land/Land Improvements	Capitalize All	All
Building/Building Improvements	$ 5,000	$ 500
Facilities and Other Improvements	5,000	500
Infrastructure	100,000	100,000
Equipment	5,000	500
Furniture	5,000	500
Vehicles, Boats, and Aircraft	5,000	500
Software (developed or purchased)	5,000	500
Library Books/Materials (collections)	Capitalize All	All
Works of Art/Historical Treasures	Capitalize All	All
Leasehold Improvements	5,000	5,000

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, net of related interest earned, is included as part of the capitalized value of the assets constructed. There were not any constructed projects with capitalized interest in the business-type activities for the year ended June 30, 2022.

Capital assets are depreciated over their estimated useful lives unless they are inexhaustible. Inexhaustible assets such as land improvements are not depreciated.

Depreciation is reported in the government-wide statement of activities; the proprietary fund statement of revenues, expenses and changes in fund net position; and the statement of changes in fiduciary net position.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Assets Class	Estimated Useful Lives
Buildings/Building Improvements	20-50 years
Facilities and Other Improvements	10-50 years
Infrastructure	20 years
Equipment	3-12 years
Furniture & Fixtures	7 years
Vehicles	6-12 years
Right to use lease asset - equipment	3-12 years

Leases

The determination of whether an arrangement is a lease is made at the lease's inception. Under GASB Statement No. 87, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed. Right to use lease assets and the related lease liabilities are recorded on the statement of financial position.

The County recognizes right to use lessee asset and related lease liability at the commencement of the lease term unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives). The right to use lease asset is measured at the amount of the initial measurement of the related lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

The County reduces the lease liability as payments are made and recognize interest on the lease liability. The County amortizes the right to use lease asset over the shorter of the lease term or the useful life of the underlying asset.

H. Inventories and Prepaid Items

Primary Government

All inventories are valued at cost using the first-in/first-out (FIFO) method. The cost of governmental fund-type inventories are recorded as expenditures when purchased (the purchase method) at the individual fund level. Inventories are recorded using the consumption method for proprietary fund-type inventories at the fund level. For governmental and business-type activities in the government-wide financial statements inventories are reported using the consumption method.

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

I. Budget and Budgetary Accounting

Listed below is a summary of the procedures followed by the County in establishing the budgetary data reflected in the budgetary comparison schedule;

At least three months prior to year-end the County Administrator and Department Heads begin work on the proposed operating budget for the coming fiscal year;

Approximately thirty days prior to year-end, the proposed operating budget is submitted to the County Commissioners. The budget was adopted on June 8, 2021, and was amended as needed. The budget includes proposed expenditures and the means of financing them;

Public Hearings are conducted to obtain taxpayer comments;

The budget is legally enacted through passage of a resolution;

Department Heads are restricted to budgeted amounts by line item;

The County adopts a General Fund budget that provides for most of the appropriations of the governmental activities of the County. The County adopts budgets for special revenue and debt service funds as required by Georgia law. These budgets are adopted on a basis consistent with generally accepted accounting principles. Budgets are prepared for the enterprise funds as a management control device. Budgets for capital projects are prepared for the project life rather than for the current fiscal year. Project appropriations for these budgets do not lapse at the end of each fiscal year but rather at the conclusion of the project.

All appropriations (except Capital Project Funds' appropriations) lapse at year-end. There were no material purchase orders, contracts or other commitments which were encumbered, because the County does not use encumbrance accounting.

Capital Projects Funds use project budgeting.

Fiduciary type funds are custodial funds and budgets are not prepared for these funds.

The legal level of budgetary control is at the department level.

J. Compensated Absences

Annual Leave

Standard - It is the policy of the County that all full-time, regular employees be provided time for rest and relaxation. For this reason, employees are encouraged to take their full allotment of annual leave each year as provided under this policy. Leave is accounted for on a calendar year basis.

Eligibility – All full-time, regular employees earn annual leave on a bi-weekly basis, in proportion to the length of continuous employment. After completion of one-month of employment, annual leave is accrued as follows:

Paid Time Off System

The Paid Time Off System sets up two Paid Time Off accounts for each employee as of January 1. The first is a Paid Time Off "bank" with a specific number of days that the employee can take off during the year for any reason (i.e., vacation, personal, sick, care of a sick child, etc.). The second "bank" is a Sick Day Bank to be used in the event of an extended illness or other disabling condition. Regular part-time employees are eligible for Paid Time Off days and Sick Day Bank accumulations proportionate to the hours that they work.

Benefits-eligible staff are eligible for a set number of Paid Time Off days each year as of January 1, according to years of service. Calculations and eligibility for the current calendar year are determined as follows:

For those newly employed in January: 11 days
For those newly employed in February: 10 days

For those newly employed in March: 9 days
For those newly employed in April: 8 days
For those newly employed in May: 7 days
For those newly employed in June: 6 days
For those newly employed in July: 5 days
For those newly employed in August: 4 days
For those newly employed in September: 3 days
For those newly employed in October: 2 days
For those newly employed in November: 1 day
For those newly employed in December: none
For employees hired the previous calendar year, the following PTO schedule applies:
For those employed prior to January 1 with less than 3 years service: 15 days
For those employed prior to January 1 with at least 3 years service, but less than 10 years service: 20 days
For those employed prior to January 1 with at least 10 years service, but less than 20 years service: 25 days
For those employed prior to January 1 with 20 or more years of service: 30 days

Paid Time Off General Rules

1. Every effort is made to approve PTO requests. Work requirements and supervisor approval may deny or change the request.
2. All PTO schedules must be approved in advance by the employee's immediate supervisor, except in cases of unforeseen illness or emergency. In cases of unforeseen illness or emergency an employee is given 3 PTO days with no requirement for a doctor's excuse or documentation of emergency. All other PTO days related to unforeseen illness or emergency require an excuse from a physician or documentation of incident.
3. No pay is given in lieu of accrued PTO days except upon retirement or voluntary termination with proper notice.
4. PTO days earned during the year (January 1 – December 31) shall be taken during that calendar year.
5. Unused PTO days are transferred over and become part of an employee's Sick Day Bank on January 1.
6. Holidays observed by Decatur County, which occur during the employee's PTO leave, are not counted as part of their PTO allotment.
7. Absences that exceed an employee's yearly allotment of PTO days are unpaid. Only in cases of a bona fide emergency should the need to take unpaid time off occur.
8. Employees using excessive amounts of unscheduled time off are counseled and may be subject to corrective action.
9. Family & Medical Leave absences would run concurrently with PTO leave, if applicable.
10. PTO days may be scheduled in whole or half days, but not less than half days.
11. PTO, in most cases, does not accrue during periods when the employee is in "out of pay" status for more than two weeks.
12. In the event that a conflict exists between employees who request the same leave request, approval will be based on Decatur County's needs and/or the first request received and/or seniority.
13. PTO may be denied based upon the needs of Decatur County.
14. PTO availability does not guarantee employment with Decatur County.

Paid Time Off Termination Benefits

When employment voluntarily terminates with proper notice, regular employees are reimbursed for unused accrued PTO days. The percentage of unused PTO days for which employees are paid is based on the month in which the employee terminates at a rate of 1/12 for each month worked, minus the days already taken. Staff not giving proper notice are not eligible for earned PTO not taken. The month during which an employee terminates is counted as a full month. If an employee has taken more than the allotted percentage of PTO days that portion of ineligible PTO days are deducted from the final paycheck. No pay is given for accumulated Sick Day balances. During the Introductory Period, PTO termination benefits are not applicable and no pay is given.

Sick Leave

Standard – Sick Leave is given to employees only for valid reasons. It is designed to meet necessary emergency conditions of illness. Each department head has the authority to approve or disapprove sick leave applications.

Eligibility

Sick Day Bank – A Sick Day Bank is provided by the County in order that income may be continued in the event of the employee's own short-term illness caused by a non-job related illness, accident or other incapacity (including pregnancy) that continues for more than five consecutive working days. Certain sick leave may also qualify under the Family & Medical Leave Act (FMLA). In such cases, sick leave and FMLA leave would run concurrently.

Sick Day Bank Eligibility/Accrual

After an employee has been absent from work because of a disabling condition for more than five consecutive days, he/she is eligible to draw from Sick Day Bank upon presentation of a physician's statement verifying the existence and approximate duration of the disabling condition. 100% of an employee's income will continue provided the employee has accumulated sufficient sick leave to cover their illness. Extended use of Sick Day Bank is contingent upon receiving certification by a physician that the employee remains disabled.

Once an employee qualifies for days in his/her Sick Day Bank, the initial five-day absence and all subsequent, consecutive absences (no break in time can occur) related to that same disabling condition will be charged against the accumulated Sick Day Bank, not the PTO Bank.

- All full-time employees will be credited one day per month (equal to twelve sick days per year) into their Sick Day Bank.
- The Sick Day Bank may accumulate up to a maximum of 130 working days.
- No pay is given in lieu of sick leave.
- Regular part time employees accumulate a Sick Day Bank proportionate to their hours worked.
- Sick leave may not be used if the employee becomes ill or injured while on Paid Time Off. Advanced use of sick leave is not permissible.
- Sick leave does not accrue during periods when the employee is in "out of pay" status for more than two weeks.
- Employees continuing to work while sick may be ordered home at the discretion of the Department Head.

- Upon termination, employees are not paid for unused Sick leave.
- When rehired with the County, there is no past service sick leave bank accrual provided. Sick leave availability does not guarantee employment with Decatur County.

The General Fund has been used to liquidate compensated absences, unless associated with a specific proprietary or special revenue fund, in prior years.

K. Restricted Assets

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the Statement of Net Position because their use is limited by applicable bond covenants. The "revenue bond debt service" account is used to segregate resources accumulated for debt service payments over the next twelve months. The "revenue bond retirement" account is used to report resources set aside to make up potential future deficiencies in the revenue bond current debt service account. The "revenue bond contingency (renewal and extension)" account is used to report resources set aside to meet renewals and replacements.

L. Fund Equity

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

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

- *Nonspendable* – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

- *Restricted* – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

- *Committed* – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. The County Commission also may modify or rescind the commitment.

- *Assigned* – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commissioners have authorized the County's finance committee or the County's finance director to assign fund balances.

- *Unassigned* – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balance may be reported in all funds.

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

Net Position – Net position represents the difference between assets and liabilities. Net position - net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted as described in the fund balance section above. All other net position is reported as unrestricted.

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

M. Deferred Inflows and Outflows of Resources

During the year ended June 30, 2014 the County implemented GASB 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and GASB 65. Items Previously Reported as Assets and Liabilities. As a result of these standards, certain items previously reported as assets and liabilities are now reported as deferred outflows and deferred inflows of resources.

Deferred outflows of resources represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Other than the items related to the changes in the net pension liability as discussed below, the County did not have any items that qualified for reporting in this category.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Property taxes of $143,108 is listed as unavailable and is deferred to be recognized as an inflow of resources in the period that the amounts become available.

The County also has deferred inflows and outflows related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example, the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. Changes in

actuarial assumption which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five year period. Additionally, any contributions made by the County to the pension plan before year end but subsequent to the measurement date of the County's net pension liability are reported as deferred outflows of resources.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Decatur County Board of Commissioners Retirement Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 - DEPOSITS AND INVESTMENTS

Primary Government

All bank balances of deposits as of the balance sheet date are entirely insured or collateralized with securities held by the County or by its agent on the County's behalf.

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 Georgia law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia; and additionally, certificates of deposits, now accounts and money market accounts of banks which have deposits insured by the Federal Deposit Insurance Corporation; provided, however, that portion of such investment shall be secured by direct obligations of the State of Georgia or the United States which are of a par value equal to 110 percent of funds on deposit at the institution.

The County's investment policy is to invest only in the type of investments that are legally authorized by state statues. As of June 30, 2022, all funds invested by the County were in the local government investment pool and identified in the financial statements as pooled cash. The County participates in the State of Georgia Local Government Investment pool - "Georgia Fund 1". The Georgia Fund 1 state investment pool is not registered with the Securities and Exchange Commission ("SEC"), but does operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940. Accordingly, the County's investments in the Georgia Fund 1 have been determined based on the pool's share price.

"Georgia Fund 1", created by OCGA 36-83-8, is a stable net asset value investment pool, which follows Standard and Poor's criteria for AAAm rated money market funds. However, Georgia Fund 1 operates in manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an

investment company. The pool's primary objectives are safety of capital, investment income, liquidity, and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share.

Investments (Pooled Cash) are recorded at cost plus accrued interest, which approximates market value.

The County had $590 invested in the State of Georgia Local Government Investment Pool (Georgia Fund 1) as of June 30, 2022. Georgia Fund 1 is managed under the policies included in Georgia Law (O.C.G.A. 36-83-4).

The entire portfolio, including the County's pro-rata portion, consists of collateralized certificates of deposit and government or governmental agency securities owned outright and under agreement to resell. The title to all investments, including collateral pledged to secure certificates of deposit, is held in the custody of the Director, Fiscal Division, Office of State Treasurer, State of Georgia in accordance with Georgia law. Since these investments are not evidenced by securities that exist in physical or book entry form; they are not classified by category or credit risk. Additionally, no indication of the level of risk has been provided because these investments are in pools managed by other governments or by other agents.

NOTE 3 - PROPERTY TAX CALENDAR

For fiscal year ending June 30, 2022, property taxes were levied on August 10, 2021, and were due and payable at that time. All unpaid taxes levied on August 10, 2021, became delinquent on December 20, 2021, and attached as an enforceable lien on property as of that date.

Property tax revenues are recognized in the fiscal period for which they are levied and when they become available.

Property tax revenues are considered available when collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Such time thereafter does not exceed 60 days.

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NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

Governmental Activities:	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Capital assets not being depreciated:					
Land	$ 7,099,053	$ -	$ -	$ -	$ 7,099,053
Land under roads	1,254,366	-	-	-	1,254,366
Construction in progress	1,584,639	1,792,969	-	(788,639)	2,588,969
Total capital assets not being depreciated	9,938,058	1,792,969	-	(788,639)	10,942,388
Capital assets being depreciated:					
Automobiles	4,614,560	574,625	-	-	5,189,185
Buildings	25,043,454	36,223	-	-	25,079,677
Infrastructure	35,835,039	7,300	-	788,639	36,630,978
Camera/security equipment	106,288	-	-	-	106,288
Computers	277,433	-	-	-	277,433
Capital asset software	100,210	-	-	-	100,210
Cooler	8,820	-	-	-	8,820
Fire equipment	3,695,936	406,545	-	-	4,102,481
Food service equipment	127,101	-	-	-	127,101
Fixtures	64,371	-	-	-	64,371
Heavy equipment	6,573,324	202,665	121,000	-	6,654,989
Laundry equipment	46,063	-	-	-	46,063
Machinery	1,340,707	-	-	-	1,340,707
Radios	3,606,473	-	-	-	3,606,473
Miscellaneous equipment	138,274	-	-	-	138,274
Office equipment	616,240	-	-	-	616,240
Right-To-Use Equipment	-	15,718	-	-	15,718
Total capital assets being depreciated	82,194,293	1,243,076	121,000	788,639	84,105,008
Less accumulated depreciation for:					
Automobiles	3,730,542	261,210	-	-	3,991,752
Buildings	12,705,654	585,461	-	-	13,291,115
Infrastructure	23,187,921	1,071,987	-	-	24,259,908
Camera/security equipment	100,497	3,112	-	-	103,609
Computers	222,027	9,542	-	-	231,569
Capital asset software	54,318	9,574	-	-	63,892
Cooler	8,820	-	-	-	8,820
Fire equipment	3,038,264	118,322	-	-	3,156,586
Food service equipment	127,101	-	-	-	127,101
Fixtures	46,456	2,766	-	-	49,222
Heavy equipment	3,692,925	573,489	31,690	-	4,234,724
Laundry equipment	41,643	3,609	-	-	45,252
Machinery	1,127,852	40,737	-	-	1,168,589
Radios	2,221,847	240,671	-	-	2,462,518
Miscellaneous equipment	102,448	7,361	-	-	109,809
Office equipment	608,117	4,959	-	-	613,076
Less accumulated amortization for:					
Right-To-Use Equipment	-	5,220	-	-	5,220
Total Accumulated Depreciation & Amortization	51,016,432	2,938,020	31,690	-	53,922,762
Governmental activities capital assets, net	$ 41,115,919	$ 98,025	$ 89,310	$ -	$ 41,124,634

Business-type Activities:	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	$ 1,861,277	$ -	$ -	$ 1,861,277
Total capital assets not being depreciated	1,861,277	-	-	1,861,277
Capital assets being depreciated:				
Buildings	1,094,802	-	-	1,094,802
Structures & Improvements	21,982,571	-	-	21,982,571
Machinery & Equipment	7,402,064	39,557	-	7,441,621
Automobile Equipment	324,988	33,060	-	358,048
Office Furniture & Fixtures	3,159	-	-	3,159
Total capital assets being depreciated	30,807,584	72,617	-	30,880,201
Less accumulated depreciation for:				
Buildings	803,512	27,591	-	831,103
Structures & Improvements	9,203,342	779,263	-	9,982,605
Machinery & Equipment	4,146,022	526,629	-	4,672,651
Automobile Equipment	262,721	23,149	-	285,870
Office Furniture & Fixtures	3,159	-	-	3,159
Total Accumulated Depreciation	14,418,756	1,356,632	-	15,775,388
Business-type activities capital assets being depreciated, net	16,388,828	(1,284,015)	-	15,104,813
Business-type activities capital assets, net	$ 18,250,105	$ (1,284,015)	$ -	$ 16,966,090

Depreciation expense was charged to the governmental functions as follows:

General government	$ 191,723
Public Safety	952,082
Public Works	1,553,224
Health & Welfare	20,190
Housing & Development	110,716
Recreation	94,993
Internal Service Funds	15,092
Total governmental depreciation & amortization recognized in f unctions	$ 2,938,020

NOTE 5 – LEASE RECEIVABLE

The County leases building space and property to multiple individuals and businesses with agreements ranging from 2 years to 33 years with interest rates between .14% and 1.15%. The County recognized $81,408 of revenue in fiscal year 2022.

	Deferred Inflow of Resources	Annualized Receipt Schedule		
		Principal	Interest	Totals
2023	$ 107,165	$ 103,017	$ 9,683	$ 112,700
2024	81,994	78,634	8,866	87,500
2025	63,468	60,629	8,121	68,750
2026	38,230	35,426	7,672	43,098
2027	21,921	19,232	7,368	26,600
2028-2032	109,607	100,263	32,737	133,000
2033-2037	93,250	89,606	25,794	115,400
2038-2042	78,938	80,237	19,763	100,000
2043-2047	78,938	86,517	13,483	100,000
2048-2052	78,938	93,289	6,711	100,000
2053-2054	31,575	39,329	671	40,000
Totals	$ 784,024	$ 786,179	$ 140,869	$ 927,048

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NOTE 6 – LONG-TERM OBLIGATIONS

GEFA Note

In 2009, the County entered into a loan agreement with the Georgia Environmental Facilities Authority in the amount of $3,000,000 to be used to contribute to the Silver Lake Property. The interest rate on this note is .52% to be repaid in 240 monthly payments of $14,127. This loan is to be repaid using SPLOST V & VI proceeds. The balance of this note as of June 30, 2022 was $1,014,897.

On May 1, 2016, GEFA loan 2013-L17WJ was converted from construction status to a fixed amortization loan with an annual interest rate of 2.4%. The monthly payments of $16,418 are due on the first of the month beginning June 1, 2016. The principal amount of the loan is $3,126,884 and was used to fund the waste water treatment plant construction. The balance of this note as of June 30, 2022 was $2,328,888.

On April 1, 2019, GEFA loan 2014-L13SW was converted from construction status to a fixed amortization loan with an annual interest rate of 1.52%. The monthly payments of $21,389 are due on the first of the month beginning May 1, 2019. The principal amount of the loan is $2,379,695 and was used to construct cell 5 at the landfill. The balance of this note as of June 30, 2022 was $1,664,856.

Long-term Obligation Activity

Changes in long-term obligations for the year ended June 30, 2022 are as follows:

	Beginning of Year	Increases	Decreases	End of Year	Due Within One Year
Governmental activities:					
Notes Payable	$ 2,106,147	$ -	$ 753,933	$ 1,352,214	$ 755,084
Lease Liabilities	-	15,718	5,961	9,757	6,342
GEFA Note Payable	1,178,676	-	163,779	1,014,897	164,636
Sub-total Governmental activities	$ 3,284,823	$ 15,718	$ 923,673	$ 2,376,868	$ 926,062
Business-type activities:					
Water and Sewer Fund:					
GEFA Note Payable	$ 2,468,188	$ -	$ 139,300	$ 2,328,888	$ 142,680
Sub-total Water and Sewer Fund	2,468,188	-	139,300	2,328,888	142,680
Landfill Fund:					
Accrued closure/postclosure cost-Old Landfill	835,362	34,250	-	869,612	-
Accrued closure/postclosure cost-New Landfill	2,904,103	119,068	-	3,023,171	-
Notes Payable	203,935	-	109,846	94,089	81,360
GEFA Note Payable - Cell 5	1,894,320	-	229,464	1,664,856	232,976
Sub-total Landfill Fund	5,837,720	153,318	339,310	5,651,728	314,336
Sub-total Business-type activities	$ 8,305,908	$ 153,318	$ 478,610	$ 7,980,616	$ 457,016
Total all long-term debt	$ 11,590,731	$ 169,036	$ 1,402,283	$ 10,357,484	$ 1,383,078

The assets acquired through notes payable are as follows:

Asset:	Governmental Activities	Landfill Fund
Machinery and equipment	$ 2,849,102	$ 3,448,781
Less: Accumulated depreciation	(2,092,688)	(2,724,547)
Total	$ 756,414	$ 724,234
2022 depreciation	$ 121,849	$ 177,324

Debt service requirements on long-term debt at June 30, 2022 are as follows:

Governmental Activities - Notes Payable

Year Ending June 30	Principal	Interest	Totals
2023	$ 755,084	$ 39,403	$ 794,487
2024	597,134	17,503	614,637
Totals	$ 1,352,218	$ 56,906	$ 1,409,124

Business-Type Activities - Notes Payable

Year Ending June 30	Principal	Interest	Totals
2023	$ 81,360	$ 1,368	$ 82,728
2024	12,729	73	12,802
Totals	$ 94,089	$ 1,441	$ 95,530

Governmental Funds - GEFA Note - Silver Lake Project

Year Ending June 30	Principal	Interest	Totals
2023	$ 164,636	$ 4,885	$ 169,521
2024	165,494	4,027	169,521
2025	166,356	4,279	170,635
2026-2029	518,411	2,298	520,709
Totals	$ 1,014,897	$ 15,489	$ 1,030,386

Landfill - GEFA - Cell 5 Loan

Year Ending June 30	Principal	Interest	Totals
2023	$ 232,976	$ 23,687	$ 256,663
2024	236,542	20,121	256,663
2025	240,163	16,501	265,664
2026-2029	955,175	28,702	1,240,597
Totals	$ 1,664,856	$ 89,011	$ 2,019,587

Year Ending June 30	Water & Sewer - GEFA - WWTP Principal	Interest	Totals
2023	$ 142,680	$ 54,331	$ 197,011
2024	146,142	50,868	197,010
2025	149,688	47,322	197,010
2026-2030	804,721	180,331	985,052
2031-2035	907,212	77,840	985,052
2036-2036	178,445	2,148	180,593
Totals	$ 2,328,888	$ 412,840	$ 2,741,728

The following is a summary of notes payable obligations:

Governmental Activities:

Purpose	Original Amount	Payment Amounts	Interest Rate	Payments	Minimum Lease Payments	Net Present Value
BancorpSouth Lease-Purchase Contract on JD 770G Motor Grader SN: 1DW770GPLHF684262	$ 137,978	$ 2,454	2.59%	60	$ 12,271	$ 12,192
BancorpSouth Lease-Purchase Contract on JD 310 SL Backhoe Loader SN: 1T0310SLLJF324619	82,525	1,468	2.59%	60	11,743	11,630
Motorola Solutions Inc. Lease-Purchase Contract on 700 MHZ Radio System	3,817,877	610,374	2.95%	7	1,220,747	1,168,778
BancorpSouth Lease-Purchase Contract on JD 770GP SN: IDW770GPCJF690063	234,475	4,264	3.49%	60	55,438	54,326
Motorola Solutions Inc. Lease-Purchase Contract on radio equipment for Reno Tower	492,500	108,925	3.45%	5	108,925	105,292
Total Governmental Activities	$ 4,765,355				$ 1,409,124	$ 1,352,218

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Business-type activities:

Purpose	Original Amount	Payment Amounts	Interest Rate	Payments	Minimum Lease Payments	Net Present Value
Landfill:						
Caterpillar Financial Service Corp. Lease-Purchase Contract on D6T Cat Track Type Tractor SN: NDY00325	$ 351,600	$ 6,329	3.07%	60	$ 44,327	$ 43,870
John Deere Financial Lease-Purchase Contract on JD 750K LGP Tractor SN: 1T0750KXLJF338755	351,600	3,200	2.75%	60	51,201	50,219
Sub-Total Landfill	703,200				95,528	94,089
Totals Business-Type Activities	$ 703,200				$ 95,528	$ 94,089

Lease Payable

The County has entered into three copier lease agreements ranging from two to five years. As of June 30, 2022 in accordance with GASB Statement No. 87 – Leases, the Right-To-Use Lease asset estimated future liabilities are as follows:

Year End	Principal	Interest	Payment
2023	$ 6,342	$ 21	$ 6,363
2024	1,492	12	1,504
2025	767	8	775
2026	770	4	774
2027	386	1	387
	$ 9,757	$ 46	$ 9,803

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NOTE 7 - INTERFUND BALANCES AND ACTIVITIES

Balances Due to/From Other Funds

	Interfund Receivable (Due From)	Interfund Payable (Due To)
Major Funds		
Governmental Funds		
General Fund (Due to/from SPLOST# 6)	$ 881,885	$ -
General Fund (Due to/from SPLOST# 7)	4,309	-
General Fund (Due to/from TSPLOST)	-	241,461
General Fund (Due to/from Confiscated Assets SRF)	-	111,059
General Fund (Due to/from E-911 SRF)	494,549	-
General Fund (Due to/from E-911 Radio System SRF)	45,597	-
General Fund (Due to/from Victim's Assistance SRF)	-	4,895
General Fund (Due to/from Mandatory Drug SRF)	-	65,699
General Fund (Due to/from Decatur Prison SRF)	32	-
General Fund (Due to/from Decatur Jail SRF)	2,763	-
General Fund (Due to/from Jail Inmate SRF)	56,179	-
General Fund (Due to/from A-1 Truss SRF)	52,015	-
General Fund (Due to/from Multiple Grants SRF)	9,520	-
General Fund (Due to/from CDBG Bethel Heights Subd CPF)	-	33,487
General Fund (Due to/from CDBG Philyaw Subd CPF)	10	-
General Fund (Due to/from ISF)	5,382,751	3,127,859
General Fund (Due to/from Insurance ISF)	818,038	-
General Fund (Due to/from W&S Ent. Fund)	526,223	1,327,638
General Fund (Due to/from Nat. Gas Ent. Fund)	-	1,308,670
General Fund (Due to/from Landfill Ent. Fund)	-	4,581,577
SPLOST #6 CPF (Due to/from General Fund)	-	881,885
SPLOST #7 CPF (Due to/from General Fund)	-	4,309
TSPLOST CPF (Due to/from General Fund)	241,461	-
	8,515,332	11,688,539
Proprietary Funds		
Natural Gas Fund (Due to/from General Fund)	1,308,670	
Natural Gas Fund (Due to/from ISF)	-	166,561
Natural Gas Fund (Due from A-1 Truss SRF)	97,151	-
Prison Fund (Due to/from ISF)	-	407,587
Landfill Fund Fund (Due to/from General Fund)	4,581,577	-
Landfill Fund Fund (Due to/from ISF)	-	1,201,081
Water & Sewer Fund (Due to/from General Fund)	801,415	
Water & Sewer Fund (Due tofrom ISF)	-	39,134
Water & Sewer Fund (Due from A-1 Truss SRF)	453,062	-
	7,241,875	1,814,363
Non-Major Funds		
Confiscated Assets SRF (Due to/from General Fund)	111,059	-
E-911 SRF (Due to/from General Fund)	-	494,549
E-911 SRF (Due to/from ISF)	-	171,537
E-911 Radio System SRF (Due to/from General Fund)	-	45,597
E-911 Radio System SRF (Due to/from ISF)	-	32,696
Victim's Assistance SRF (Due to/from General Fund)	4,895	-
Mandatory Drug Fund SRF (Due to/from General Fund)	65,699	-
Decatur County Prison SRF (Due to/from General Fund)	-	32
Decatur County Jail SRF (Due to/from General Fund)	-	2,763
Jail Fund Inmate SRF (Due to/from General Fund)	-	56,179
A-1 Truss SRF (Due to/from other Funds)	-	602,228
Multiple Grants SRF (Due to/from other Funds)	-	9,520
CDBG Bethel Heights Subd CPF (Due to/from other Funds)	33,487	-
CDBG Philyaw Subd CPF (Due to/from other Funds)	-	10
Internal Service Fund (Due to/from E-911 SRF)	171,537	-
Internal Service Fund (Due to/from E-911 Radio System SRF)	32,696	-
Internal Service Fund (Due to/from Natural Gas Fund)	166,561	-
Internal Service Fund (Due to/from Prison Ent. Fund)	407,587	-
Internal Service Fund (Due to/from Water & Sewer Fund)	39,134	-
Internal Service Fund (Due to/from Landfill Fund)	1,201,081	-
Internal Service Fund (Due to/from General Fund)	2,214,837	4,469,729
Insurance Internal Service Fund (Due to General Fund)	-	818,038
	4,448,573	6,702,878
Totals	$ 20,205,780	$ 20,205,780

Entity-wide Inter-fund Balance Reconciliation

Governmental Funds	
Receivables	$ 12,963,905
Payables	(18,391,417)
Netting of Internal Service Fund	(62,651)
Internal Balances - Governmental Activities	$ (5,490,163)
Business-Type Funds	
Business-Type Funds Receivables	$ 7,241,875
Business-Type Funds Payables	(1,814,363)
Netting of Internal Service Fund	62,651
Internal Balances - Business-Type Activities	$ 5,490,163

Due to/from balances are the result of short term borrowing between the funds. Restricted funds are all for qualified expenditures. It is the County's intent to repay these interfund balances during the next fiscal year.

The General Fund purchased qualified SPLOST and TSPLOST capital assets that will be repaid to the general fund in the coming fiscal year.

Transfers to/from Other Agencies

Transfers to/from funds at June 30, 2022 consisted of the following:

	Transfer To		
Transfer Out	**E-911 SRF**	**Water and Sewer Fund**	**Total**
General Fund	$ 119,543	$ -	$ 119,543
SPLOST VII CPF	-	197,010	197,010
Totals	$ 119,543	$ 197,010	$ 316,553

Governmental Activities:	
Total Transfer Out	$ (316,553)
Less: Transfer to	
Non-major Governmental	119,543
Business Type Activities	197,010
Net Transfers In (Out)	$ -
Business-Type Activities:	
Total Transfer Out	$ 197,010
Less: Transfer to	
Governmental Activities	(197,010)
Net Transfers In (Out)	$ -

Transfers of $119,543 were made from the general fund to the E-911 fund to cover the cost of administrative cost associated with that fund. These cost cannot be paid with E-911 restricted resources.

Transfers of $197,010 where made from the SPLOST VII fund to the Water and Sewer Fund for capital expenditures.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

GASB 68 Implementation

Effective July 1, 2014, the County implemented the provisions of GASB 68, as required by the Governmental Accounting Standard Board. In conjunction with the implementation of Government Accounting Standards Board (GASB) No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27, as well as Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - and amendment of GASB Statement No. 68,* the County is required to change its accounting treatment of pensions. The new standard establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures.

Plan Description

Effective October 1, 1994, the County participates in 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 agency for participating counties in Georgia.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Plan provides for benefits upon retirement, death, disablement and termination of employment if certain eligibility conditions are met.

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

Market Value of Assets		
Cash & Cash Equivalent.	$	519,526
Bonds		-
Fixed Interest Insurance Account		66,261
Marketable Securities		14,704,036
Total	$	15,289,823
Receivable		
Employer Contributions	$	880,944
Employee Contributions		-
Due From Insurance Pool		-
Accrued Interest Income		12,072
Total	$	893,016
Liabilities		
Administrative Expenses	$	33,368
Accrued Investment Fee		13,896
Accrued Auditing Fees		-
Payable to Insurance Pool		-
Total	$	47,264
Fiduciary Net Position	$	16,135,575

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Statement of Change in Fiduciary Net Position for the Year Ended December 31, 2021

Additions	
Asset transfer	$ -
Employer contributions	880,944
Employee contributions	-
Net investment income	2,104,528
Employee contribution - buyback -	-
Total additions	$ 2,985,472
Deductions	
Investment expense	$ 62,403
Administrative expenses	49,034
Benefit payments	652,833
Post-retirement death benefit expense	15,000
Pre-retirement death benefit expense	-
Transfer to successor plans	-
Service Credit Transfer Out	11,464
Refund of employee contributions	-
Total deductions	$ 790,734
Net increase (decrease) in fiduciary net position	$ 2,194,738
Net position held in trust for pension benefits	
Beginning of year	$ 13,940,837
End of year	$ 16,135,575
Money weighted rates of return	15.06%

Net Position Restricted for Pension

Fiduciary net position	$ 16,135,575
Deferred outflow of resources	409,410
Deferred inflow of resources	(2,126,701)
Net position restricted for pensions	$ 17,852,866

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Summary of Significant Accounting Policies

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan.

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

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

Contributions

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

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

Board of Trustees

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

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

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

The County contribution(s) to the Plan is/are determined using the actuarial basis described in the annual funding valuation report. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20.

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

Retirees, beneficiaries and disables receiving benefits	77
Terminated plan members entitled to but not yet receiving benefits	154
Active plan members	148
Total number of plan participants	379
Part-time active employees not participating in the Plan	7
Covered compensation for active participants	$ 6,526,319
Average remaining future service for active participants	8.35

Contributions

The annual County contribution to the Plan is determined using the actuarial basis described in the annual valuation report. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. As of June 30, 2022, the County contributed $880,944 to the plan.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021. The amount recognized by the County as the net pension liability was $1,542,194.

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

Investment return	7.00% per year
Future salary increases	4.50% per year with an age based scale as follows:

Age	Salary Increase
Under 30	4.5 rate plus 1.0%
30-39	4.5 rate plus .5%
40-49	4.5 rate less .5%
50+	4.5 rate less 1.0%

Based on results of the February 2019 experience study.

Mortality:	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2021

Actuarial Cost Method. Entry Age Normal: A method under which the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the service of the individual between entry age and assumed exit age(s).

Investment Return Assumption:

Estimated 65th percentile return based on UBS Capital Market Assumptions:	6.10%
Five year performance in excess of benchmarks:	0.09%
Assumed annual investment return	7.00%

- Projected assets are sufficient to pay all projected benefits promised to current plan participants.
- In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years.
- Effective December 31, 2018, the expected long-term rate of return used to discount all projected benefit payments was revised from 7.25% to 7.00%.

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

The Trustees' guidelines for asset allocation are as follows:

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

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Discount Rate Building Blocks:

Benchmark	Asset Allocation	Projected Return *	Weighted Return **
US Fixed Income	30%	3.90%	1.17%
US Equity Large Core	30%	7.70%	2.31%
International Core	15%	8.30%	1.25%
SMid Cap Core	10%	7.80%	0.78%
Private Real Estate	5%	8.10%	0.41%
Global Core	5%	8.30%	0.42%
US Equity Core	5%	7.70%	0.39%
Weighted Return			6.71%

* 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%.

Changes in assumptions since prior valuation

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

Changes in the Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at December 31, 2020	$ 17,000,122	$ 13,940,837	$ 3,059,285
Changes for the year:			
Service Cost	292,942	-	292,942
Interest	1,166,759	-	1,166,759
Liability experience (gain)/loss	(147,823)	-	(147,823)
Assumption Change	30,066	-	30,066
Employer Contributions	-	880,944	(880,944)
Employee Contributions	-	-	-
Net Investment Income	-	2,104,528	(2,104,528)
Benefit Payments	(652,833)	(652,833)	-
Service Credit Transfer	(11,464)	(11,464)	-
Administrative Expense	-	(49,034)	49,034
Other Changes *	-	(77,403)	77,403
Net Changes	677,647	2,194,738	(1,517,091)
Balance at December 31, 2021	$ 17,677,769	$ 16,135,575	$ 1,542,194

*Other Changes include Post-Retirement Death Benefit Expense of $15,000 and Investment Expense of $62,403.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.00%, 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:

	6.00%	7.00%	8.00%
Total Pension Liability	$ 20,043,876	$ 17,677,769	$ 15,711,264
Fiduciary Net Position	16,135,575	16,135,575	16,135,575
Net Pension Liability	$ 3,908,301	$ 1,542,194	$ (424,311)

Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions

For the year ended December 31, 2021, the County recognized pension expense of $309,362. At June 30, 2022, the County reported deferred outflows of resources and deferred inflow of resources related to pensions from the following sources:

	Net Deferred Outflows	Net Deferred Inflows
Asset (Gain)/Loss	$ 248,103	$ (1,911,518)
Liabilty (Gain)/Loss	36,450	(215,183)
(Gain)/Loss due to Assumption Change	124,857	-
Total	$ 409,410	$ (2,126,701)

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

Year ended June 30,	2023	$ (955,479)
	2024	(624,634)
	2025	(385,281)
	2026	248,103
	2027	-

Allocation Method

The net pension liability, contributions and pension expense recognized was allocated between governmental activities and enterprise funds. The allocation method is based upon retirement contributions made during the year from each fund divided by total contributions. The percentage for governmental activities and enterprise funds was applied to the net pension liability and deferred outflows as of June 30, 2022.

A copy of additional financial information from the Plan financial reports can be obtained from GEB Corp, 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

Pensions with Special Funding Situations

The following pension plans are all cost-sharing, multiple employer defined benefit plans. These plans are considered to be special funding situations. Below is a list of the plans presented:

Name of Pension Plan	Plan Website
Employees Retirement System – (ERS)	ers.ga.gov
Georgia Judicial Retirement System – (GJRS)	ers.ga.gov
Sheriffs' Retirement Fund of Georgia – (SRFG)	georgiasheriffs.org
Judges of the Probate Courts Retirement Fund of Georgia – (JPCRF)	pjrf.georgia.gov
Peace Officers' Annuity and Benefit Fund of Georgia – (POAB)	poab.georgia.gov
Superior Court Clerks' Retirement Fund of Georgia – (SCCRF)	scc.georgia.gov
Georgia Firefighters' Pension Fund – (GFPF)	gfpf.org

The employer contributions are funded by the State on behalf of the local county employer. Since the County does not contribute directly to the plans, there is no net pension liability or deferred inflows or outflows to report in the financial statements of the County. The following table summarizes the proportional share of the collective net pension liability for each of the plans.

	ERS	GJRS	SRFG	JPCRF	POAB	SCCRF	GFPT	Total
County's proportionate share of the collective net pension liability	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State's proportionate share of the collective net pension liability (asset) associated with the County	71,921	(200,235)	40,177	(291,343)	(3,067)	(220,883)	32,206	(571,224)
Total Net Pension Liability (Asset)	$ 71,921	$ (200,235)	$ 40,177	$ (291,343)	$ (3,067)	$ (220,883)	$ 32,206	$ (571,224)
Pension revenue and expense for State support	$ 7,956	$ 8,721	$ (146,270)	$ (33,538)	$ 117,162	$ (10,988)	$ 34,746	$ (22,211)

Pension plan descriptions, assumptions, and related disclosures may be found in separately issued reports as of June 30, 2022 for each of these plans, and are available at the websites listed above.

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NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries property and auto insurance. The County is covered by general liability insurance through the ACCG Interlocal Risk Management Agency. Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia counties to form interlocal risk management agencies. The ACCG Interlocal Risk Management Agency (IRMA) is a county interlocal risk management agency to function as an unincorporated nonprofit instrumentality of its member counties - IRMA establishes and administers one or more group self-insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of county government. IRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of IRMA against liability or loss.

Decatur County must participate at all times in at least one fund which is established by IRMA. Other responsibilities of the County are as follows:

- To pay all contributions, assessments or other sums due to IRMA at such times and in such amounts as shall be established by IRMA.
- To select a person to serve as a member representative.
- To allow IRMA and its agents reasonable access to all facilities of the County and all records, including but not limited to, financial records which relate to the purposes of IRMA.
- To allow attorneys, appointed by IRMA, 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 or Funds established by IRMA.
- To assist and cooperate in the defense and settlement of claims against the County.
- To furnish full cooperation to IRMA's attorneys, claims adjusters, service company and any agent, employee, officer or independent contractor of IRMA relating to the purposes of IRMA.
- To follow all loss reduction and prevention procedures established by IRMA.
- To furnish to IRMA such budget, operating and underwriting information as may be requested.
- To report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in IRMA or any Fund established by IRMA being required to pay claim for loss or injuries to County property or injuries to persons or property when such loss or injury is within the scope of the protection of a Fund or Funds in which the County participates.

Decatur County retains the first $2,500 of each risk of loss in the form of a deductible. The County files all claims with IRMA. IRMA bills the County for any risk of loss up to the $2,500 deductible.

The basis for estimating the liabilities for unpaid claims is "IBNR" established by an actuary.

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at June 30, 2022. No provisions have been made in the financial statements for the year ended June 30, 2022 for any estimate of potential unpaid claims.

Pursuant to Title 34, Chapter 9, Article 5 of the Official Code of Georgia Annotated, Decatur County became a member of the Association of County Commissioners Workers' Compensation Self-Insurance Fund. The effective date of membership was January 1, 1993. The liability of the fund to the employees of any employer (Decatur County) is specifically limited to such obligations as are imposed by applicable state laws against the employer for workers' compensation and/or employer's liability.

The County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pools' 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 funds being required to pay any claim of loss. The County is also to allow the pools' agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The Fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding of compensation therefore, although such suits, other proceedings, allegations or demands be wholly groundless, false or fraudulent. 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.

Decatur County provides a partially self-funded plan for health and dental coverage for its employees and their dependents. Employees have the option to participate. The plan is reinsured both for specific claims incidence ($45,000) and aggregate claims ($1,255,000) in order to limit or cap the County's liability. The County retains a third party administrator to process claims. At the discretion of the County or the third party administrator, claims may be audited for justifiable expense. The plan is funded by the County and employee contributions. Employees pay $20.00 per month of the premium to insure themselves and the County pays approximately $483 of the premium. Dependent coverage premiums are the responsibility of the employee. The dental plan is fully funded by the employees if they participate. Annual reviews are done to assess the rates for the premiums for the health and dental coverage. The activities of this partially self-funded plan are reported in the Insurance Internal Service Fund.

NOTE 10 - CONTINGENT LIABILITIES

The County participates in Federal and State-assisted grant programs. These programs are subject to program compliance audits by the grantor or its representative. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 11 - CONDENSED FINANCIAL STATEMENTS - ENTERPRISE FUNDS

Condensed Statement of Net Position

Description	Water & Sewer Fund	Natural Gas Fund	Landfill Fund	Prison Fund	Totals
Assets					
Current	$ 1,325,954	$ 2,101,917	$ 7,986,765	$ 412,324	$ 11,826,960
Capital	5,815,201	686,340	10,177,603	286,946	16,966,090
Total Assets	7,141,155	2,788,257	18,164,368	699,270	28,793,050
Deferred Outflows	2,953	494	20,317	62,716	86,480
Total Assets and Deferred Outflows	$ 7,144,108	$ 2,788,751	$ 18,184,685	$ 761,986	$ 28,879,530
Liabilities					
Current	$ 205,081	$ 166,808	$ 1,587,342	$ 495,292	$ 2,454,523
Long-term	2,197,335	1,860	5,413,920	236,244	7,849,359
Total Liabilities	2,402,416	168,668	7,001,262	731,536	10,303,882
Deferred Inflows	15,338	2,564	105,536	325,782	449,220
Net Position					
Net Investment in Capital Assets	3,486,313	686,340	8,418,658	286,946	12,878,257
Unrestricted	1,240,041	1,931,179	2,659,229	(582,278)	5,248,171
Total Net Position	$ 4,726,354	$ 2,617,519	$ 11,077,887	$ (295,332)	$ 18,126,428

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Condensed Statement of Revenues, Expenses and Change in Net Position

Description	Water & Sewer Fund	Natural Gas Fund	Landfill Fund	Prison Fund	Totals
Operating revenues					
Charges for services	$ 255,191	$ 882,991	$ 2,762,452	$ 2,382,956	$ 6,283,590
Total operating revenues	255,191	882,991	2,762,452	2,382,956	6,283,590
Operating expenses (xxcluding depreciation)	379,838	657,702	1,606,681	2,512,385	5,156,606
Depreciation	140,029	17,402	1,156,300	42,901	1,356,632
Total operating expenses	519,867	675,104	2,762,981	2,555,286	6,513,238
Operating income (loss)	(264,676)	207,887	(529)	(172,330)	(229,648)
Nonoperating revenues (expenses)					
Intergovernmental	-	-	14,989	-	14,989
Interest expense	(57,711)	-	(31,699)	-	(89,410)
Total Nonoperating income (expenses)	(57,711)	-	(16,710)	-	(74,421)
Special item- gain (loss) disposal of assets	-	-	113,945	-	113,945
Transfers in (out)	197,010	-	-	-	197,010
Changes in net position	(125,377)	207,887	96,706	(172,330)	6,886
Beginning net position	4,851,731	2,409,632	10,981,181	(123,002)	18,119,542
Ending net position	$ 4,726,354	$ 2,617,519	$ 11,077,887	$ (295,332)	$ 18,126,428

Condensed Statement of Cash Flows

Description	Water & Sewer Fund	Natural Gas Fund	Landfill Fund	Prison Fund	Totals
Net cash provided (used) by operating activiites	$ (56,956)	$ 38,288	$ 970,887	$ (161,006)	$ 791,213
Net cash provided (used) by noncapital financing activites	197,010	-	-	-	197,010
Net cash provided (used) by capital and related financing activties	(218,148)	-	(252,833)	(40,720)	(511,701)
Net increase (decrease) in cash & cash equivalents	(78,094)	38,288	718,054	(201,726)	476,522
Beginning cash & cash equivalents	87,352	390,503	2,331,155	458,295	3,267,305
Ending cash & cash equivalents	$ 9,258	$ 428,791	$ 3,049,209	$ 256,569	$ 3,743,827

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NOTE 12 - CLOSURE AND POST-CLOSURE COST

Landfill SR309 – Permit 043-006D(SL)

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste. Landfill operating costs were included in the General Fund in years prior to June 30, 1999. On July 1, 1999 the County began recording the activity of the landfill in an enterprise fund. The liability for the estimated closure and post closure care costs was included in the general long-term debt account group in prior years totaling $2,241,968. The liability was recognized in the Landfill Enterprise Fund on July 1, 1999 and removed from the general long-term debt account group. These estimated costs based on a calculation using the utilized capacity percentage of the landfill for the year ending June 30, 2006 was $21,015, which increased the liability to $4,307,227. The total landfill capacity was used and the landfill was closed in July, 2006. The estimated liability for post closure care costs of the landfill was $869,611 as of June 30, 2022. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

Landfill US Hwy 27 – Permit 043-011D(MSWL)

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste. During the 2013 fiscal year, the Department of Natural Resources restated the estimated total cost of closure/post closure cost down to be $2,806,464. Additional cost is being recognized as capacity is being used and adjusted for inflation and is being reported as a long-term liability. The total landfill capacity used as of June 30, 2022 is 7.5%. The County estimates the remaining useful life of the landfill as 40 years. The estimated liability for post closure care costs of the landfill was $3,023,171 as of June 30, 2022 (includes construction and demolition). Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

NOTE 13 - CONSTRUCTION COMMITMENTS

On February 25, 2014, a referendum was held to determine whether to continue to impose a 1% Special Purpose Local Option Sales Tax in Decatur County, Georgia for road, street and bridge purposes and capital outlay projects. The tax period for this referendum is April 1, 2015 to March 31, 2021. With the passage of this referendum on February 25, 2014, the County is obligated to expend up to $15,907,950 for projects as detailed in the Schedule of Special Purpose Local Option Sales Tax as listed in the Table of Contents.

On November 7, 2017, a referendum was held to determine whether to impose a 1% Transportation Special Purpose Local Option Sales Tax in Decatur County, Georgia for transportation projects. The tax period for this referendum is April 1, 2018 to March 31, 2023. With the passage of this referendum on November 7, 2017, the County is estimated to raise and expend approximately $24,000,000 for projects as detailed in the Schedule of Transportation Special Purpose Local Option Sales Tax as listed in the Table of Contents.

On May 19, 2020, a referendum was held to determine whether to continue to impose a 1% Special Purpose Local Option Sales Tax in Decatur County, Georgia for road, street and bridge purposes and capital outlay projects. The tax period for this referendum is April 1, 2021 to March 31, 2027. With the passage of this referendum on May 19, 2020, the County is obligated to expend up to $14,294,100 for projects as detailed in the Schedule of Special Purpose Local Option Sales Tax as listed in the Table of Contents.

NOTE 14 – RESTRICTED NET POSITION

Net position restricted for other projects and other purposes is as follows:

	Other Projects	Total
TSPLOST	$ 8,193,847	$ 8,193,847
SPLOST VII	3,834,841	3,834,841
ARP Fund	11,178	11,178
CDBG Bethel Heights Fund	33,487	33,487
Bond Debt Service Fund	88,110	88,110
Law Library	52,915	52,915
Confiscated Assets	223,685	223,685
E-911 Radio System Fund	222,444	222,444
Crime Victims Assistance	9,909	9,909
Mandatory Drug Fund	99,327	99,327
Decatur County Prison Account	82,035	82,035
Decatur County Jail Fund	34,053	34,053
Decatur Jail Inmate Fund	236,949	236,949
	$ 13,122,780	$ 13,122,780

NOTE 15 – SPECIAL ITEM – SALES OF CAPITAL ASSETS

During the fiscal year ended June 30, 2022 the County sold certain small capital assets and timber, which were transactions the County considers infrequent in occurrence. The County has reported these transactions as special items in the government-wide financial statements as required by GASB 34, paragraph 56. These transactions consisted of the disposition of several small pieces of surplus equipment and timber.

NOTE 16 - DEFICIT FUND BALANCE

For the fiscal year ended June 30, 2022 there were numerous funds that had a deficit fund balance. The E-911 Special Revenue Fund had a deficit fund balance of $676,090. The A-1 Truss Special Revenue Fund had a deficit fund balance of $602,228. The Multiple Grants Special Revenue Fund had a deficit fund balance of $10,713. The Administrative Cost Internal Service Fund had a deficit balance of $304,793 and the Health Insurance Internal Service Fund had a deficit balance of $641,186. The SPLOST VI Fund had a deficit fund balance of $526,494. It is the County's intent to alleviate these deficits with future revenues and/or transfers from other funds.

NOTE 17 - TAX ABATEMENTS

Decatur County enters into property tax abatement agreements with local businesses for the purpose of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business located within or promising to relocate to Decatur County.

For the fiscal year ended June 30, 2022, Decatur County abated property taxes due to the County that were levied on October 20, 2021 and due on December 20, 2021 totaling $291,722. The following is the individual tax abatement agreement:

- A 100 percent property tax abatement to Global Air, Inc. (Bainbridge Manufacturing) manufacturing plant relocating and increasing employment. The abatement amounted to $25,729.
- A 100 percent property tax abatement to Taurus manufacturing plant relocating and increasing employment. The abatement amounted to $468,093.

NOTE 18 – CONDUIT DEBT

Series 2018 Bonds

On June 1, 2018, Tax Exempt Revenue Bonds were issued in the name of the City of Bainbridge Public Facilities Authority in the amount of $20,470,000. The proceeds from these bonds will be used to pay the costs of acquiring, constructing and equipping an economic development project. The County entered into a contract dated June 1, 2018 where it agreed to Levy and collect a tax unlimited as to rate or amount on all property subject to taxation for maintenance and operations purposes in the County as necessary to make the payments required by the contract. The County's obligation to make payments to the issuer sufficient in time and amount to enable the issuer to pay the principal and interest on the series 2018 Bonds is absolute and unconditional, and will not expire so long as any of the Series 2018 Bonds remain outstanding and unpaid. The County has agreed to make payments directly to the Trustee designated in the bond indenture (Regions Bank, Atlanta, Georgia). The amount of the outstanding debt at June 30, 2022 was $20,420,000. During the fiscal year ended June 30, 2022, the County had levied and collected $973,339 and paid out $892,838 under the contract. The County was holding $88,110 in the bank as of June 30, 2022.

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NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT – HOSPITAL AUTHORITY OF BAINBRIDGE, DECATUR COUNTY

A. Bank Deposits

At March 31, 2022 and 2021, the Authority had bank balances as follows:

	2022	2021
Insured (FDIC) or collateralized with securities held by the Authority.	$ 1,000,000	$ 1,000,000
Collateralized by securities held by the pledging financial institution's trust department in the Authority's name.	17,897,409	14,512,236
Uncollateralized.	-	-
Total (bank balance)	$ 18,897,409	$ 15,512,236
Carrying value (book value)	$ 18,701,875	$ 15,372,071

On June 21, 2021, the FHL Bank issued an irrevocable letter of credit for $500,000 in favor of the Authority. On November 29, 2021, the amount available was amended to $7,000,000. This letter of credit is being issued pursuant to a request by First Port City Bank to secure public deposits placed with the Bank by one or more public depositors.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the Authority will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Authority does not have an investment policy for custodial credit risk. At March 31, 2022 and 2021, the Authority owned approximately $2,600,000 and $2,365,000, respectively, in investments that were unsecured and held by the Authority's brokerage firm in the Authority's name.

B. Capital Assets

A summary of property and equipment at March 31, 2022 follows:

	2021 Balance	Increase	Decrease	2022 Balance
Land	$ 729,484	$ -	$ -	$ 729,484
Buildings & Improvements	25,775,169	208,888	-	25,984,057
Equipment	20,350,046	1,322,529	(653,877)	21,018,698
Construction in progress	388,555	779,286	(719,681)	448,160
Total property and equipment	47,243,254	2,310,703	(1,373,558)	48,180,399
Less accumulated depreciation:				
Buildings and improvements	17,855,777	529,360	-	18,385,137
Equipment	17,102,572	878,973	(653,558)	17,327,987
Total accumulated depreciation	34,958,349	1,408,333	(653,558)	35,713,124
Net property and equipment	$ 12,284,905	$ 902,370	$ (720,000)	$ 12,467,275

C. Long-Term Debt

A summary of changes in long-term debt at March 31, 2022 follows:

	2021 Balance	Additions	Deletions	2022 Balance	Amount Due in One Year
Revenue certificates	$ 9,480,000	$ -	$ (670,000)	$ 8,810,000	$ 690,000
Capital leases	95,061	-	(95,061)	-	-
PPP Loan	4,280,162	-	(4,280,162)	-	-
Total long term debt	$ 13,855,223	$ -	$ (5,045,223)	$ 8,810,000	$ 690,000

A summary of long-term debt at March 31, 2022 and 2021, follows:

	2022	2021
Revenue Certificates - Series 2017A, payable in annual installments ranging from $520,000 beginning September 1, 2021 to $925,000 on September 1, 2032, with 2.99% interest paid semi-annually.	$ 8,810,000	$ 9,330,000
Revenue Certificates - Series 2017B, payable in annual installments ranging from $610,000 beginning September 1, 2018 to $150,000 on September 1, 2021, with 2.99% interest paid semi-annually.	-	150,000
1.0% note payable, due April 2022 under the Paycheck Protection Program	-	4,280,162
Total long-term debt	8,810,000	13,760,162
Less current installments of long-term debt	690,000	4,950,162
Long-term debt, excluding current installments	$ 8,120,000	$ 8,810,000

	2022	2021
Capital lease obligations, at varying rates of interest, collateralized by leased equipment and software.	$ -	$ 95,061
Less current portion of capital lease obligation	-	95,061
Capital lease obligations, excluding current portion	$ -	$ -

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Scheduled principal and interest payments on long-term debt obligations are as follows:

	Revenue Certificates	
Year Ended March 31	Principal	Interest
2023	$ 690,000	$ 253,104
2024	710,000	232,174
2025	730,000	210,646
2026	750,000	188,520
2027	775,000	165,721
2028-2032	4,230,000	462,254
2033-2033	925,000	13,828
Totals	$ 8,810,000	$ 1,526,247

D. Short-Term Debt

A summary of short-term debt at March 31, 2022 follows:

	2021 Balance	Additions	Reductions	2022 Balance
First National Bank	$ -	$ 581,048	$ (581,048)	$ -
Total short-term debt	$ -	$ 581,048	$ (581,048)	$ -

- First National Bank notes payable, multiple notes initiated with principal amounts ranging from $155,000 to $581,000 and interest rates ranging from 2.40% to 2.45% to meet current obligations and those related to the intergovernmental transfer funds for ICTF and UPL funds during the fiscal year 2021.

E. Pension

The Memorial Hospital and Manor Retirement Savings Plan (Plan) is a 403(b) plan and was established by the Authority and administered by VALIC to provide benefits at retirement to substantially all employees of the Authority. Plan provisions and contribution requirements are established and may be amended by the Authority's Board of Directors.

Employees contribute a portion of their pre-tax wages and the Authority funds a matching contribution at its discretion. Employees are vested immediately in their contributions. Vesting in the Authority's contribution portion of their accounts is based on years of continuous service.

Forfeited nonvested accounts are held and applied to reduce future employer contributions. For the years ended March 31, 2022 and 2021, the Authority contributed approximately $110,000 and $120,000 in discretionary funds, respectively. The Authority had no liability outstanding related to the Plan at March 31, 2022 or 2021.

F. Contingencies

Various claims and assertions are made against the Hospital Authority during the ordinary course of business. It is the opinion of management and management's legal counsel that any losses that may result from such claims and assertions would not materially affect the operations or financial position of the Hospital Authority as of and for the years ended March 31, 2022 and 2021. In addition, the state of Georgia legislature passed tort reform which could limit the amount of certain settlements.

G. Self-Insurance

The Authority has a self-insurance program for employee health insurance under which a third-party administrator processes and pays claims. The Authority reimburses the third-party administrator monthly for claims incurred and paid. The Authority has purchased stop-loss insurance coverage for claims in excess of $125,000 for each individual employee. During 2017, the Authority also entered the Decatur County Healthcare Cooperative Series of Sentinel Indemnity, LLC, a captive insurance Plan, along with Decatur County, Georgia and the City of Bainbridge. The captive agreement provides additional stop-loss coverage for claims in excess of $225,000 for each individual employee. Under these self-insurance programs, the Authority incurred expenses of approximately $4,359,000 and $4,193,000 including administrative fees during the years ended March 31, 2022 and 2021, respectively.

The Authority has a partial self-insurance program for medical malpractice liability claims. The Authority is self-insured up to $1,000,000 per claim and has purchased liability coverage above $1,000,000 per claim and $3,000,000 in the aggregate. The Authority uses a third-party administrator to review and analyze incidents that may result in a claim against the Authority. The Authority has designated assets, as required by the liability policy, to be used for liabilities resulting from claims for which the Authority may ultimately be responsible.

H. Related Organization

The Memorial Foundation, Inc. was created to support and promote the health care programs, operations, and activities of the Authority. The Foundation's funds are distributed to the Authority in amounts and in periods determined by the Foundation's Board of Trustees, who may also restrict the use of funds for capital needs.

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A summary of the Foundation's assets and net position, results of operations and changes in net position (not included in the Authority statements) follows:

	2022	2021
Assets	$ 2,070,165	$ 1,936,228
Liabilities	-	-
Net position	2,070,165	1,936,228
Liabilities and net position	$ 2,070,165	$ 1,936,228
Contribution revenues	$ 5,150	$ 329,313
Investment income	100,775	19,765
Change in net unrealized gains and losses on marketable securities	84,460	395,968
Operating expenses	(7,893)	(4,920)
Contributions to Memorial Hospital & Manor	(48,555)	(31,547)
Change in net position	133,937	708,579
Net position, beginning of year	1,936,228	1,227,649
Net position, end of year	$ 2,070,165	$ 1,936,228

I. Health Care Reform

In recent years, there has been increasing pressure on Congress and some state legislatures to control and reduce the cost of healthcare on the national or at the state level. Legislation has been passed that includes cost controls on healthcare providers, insurance market reforms, delivery system reforms and various individual and business mandates among other provisions. The costs of these provisions will be funded in part by reductions in payments by government programs, including Medicare and Medicaid. There can be no assurance that these changes will not adversely affect the Authority.

J. Regulatory Compliance

The healthcare industry has recently been subjected to increased scrutiny from governmental agencies at both the federal and state level with respect to compliance with regulations. Areas of noncompliance identified at the federal level include Medicare and Medicaid, Internal Revenue Service and other regulations governing the healthcare industry. In addition, the Reform Legislation includes provisions aimed at reducing fraud, waste and abuse in the healthcare industry. These provisions allocate significant additional resources to federal enforcement agencies and expand the use of private contractors to recover potentially inappropriate Medicare and Medicaid payments. The Authority has implemented a compliance plan focusing on such issues. There can be no assurance that the Authority will not be subjected to future investigations with accompanying monetary damages.

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NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT – DECATUR COUNTY HEALTH DEPARTMENT

A. Bank Deposits

Total deposits and investments as of June 30, 2022 are summarized as follows:

As reported in the Statement of Net Position:

Cash and cash equivalents	$ 1,307,814
Cash deposited with financial institutions	$ 1,336,110

Interest rate risk. The Health Department does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial credit risk – deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2022, the Health Department did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

B. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2022 was as follows:

	Balance June 30, 2021	Increase	Decrease	Balance June 30, 2022
Capital assets being depreciated:				
Building	$ 26,692	$ 73,552	$ -	$ 100,244
Equipment	117,707	-	-	117,707
Vehicles	147,120	-	-	147,120
Total capital assets being depreciated	291,519	73,552	-	365,071
Less accumulated depreciation for:				
Buildings	(20,410)	(1,685)	-	(22,095)
Equipment	(109,071)	(5,023)	-	(114,094)
Vehicles	(109,484)	(18,482)	-	(127,966)
Total accumulated depreciation	(238,965)	(25,190)	-	(264,155)
Governmental Activities Capital Assets, Net	$ 52,554	$ 48,362	$ -	$ 100,916

LEASES - In conjunction with the implementation of GASB 87, *Leases,* the Organization has set threshold for capitalizing leases with a liability of $5,000 or more.

LESSEE - The Health Department is a lessee for a non-cancellable lease of equipment. The Health Department recognizes a lease liability and an intangible right-of-use lease asset (lessee asset) in the government-wide financial statement. The Health Department recognizes lease liabilities with an initial value of $5,000 or more.

At the commencement of a lease, the Health Department initially measures the lease liability at the present value of payments expected to be made during the lease terms. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the Health Department determines: 1) the discount rate it uses to discount the expected lease payments to present value, 2) lease term, and 3) lease payments

- The Health Department uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the health department generally uses its estimated incremental borrowing rate as the discount rate for the leases.
- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed-payments and purchase option price that the health department is reasonably certain to exercise.

The Health Department monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease assets and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

C. Compensated Absences

Non-current liabilities on the Statement of Net Position are made up of compensated absences payable at June 30, 2022. All of the compensated absences are related to governmental activities. Changes in compensated absences for 2022 are as follows:

Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022
$ 89,529	$ 14,577	$ -	$ 104,106

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D. Retirement Plan

Plan Description

The Employees' Retirement System (ERS) is a cost-sharing multiple-employer defined pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by the Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov/financials.

Benefits Provided

The ERS Plan supports three benefit tiers: Old Plan, New Plan and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are new plan members subject to modified plan provisions. Effective January 1 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the old plan, the new plan and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, post-retirement cost-of-living adjustments may also be made to members' benefits provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions

Member contributions under the old plan are· 4% of annual compensation, up to $4,200, plus 6% of annual compensation in excess of $4,200. Under the Old Plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Agency's total required contribution rate for the year ended June 30, 2022 was 24.63% of annual covered payroll for old and New Plan members and 21.57% for GSEPS members. The Agency's contribution to ERS total $118,740 for the year ended June 30, 2022.

Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

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

At June 30, 2022, the Agency reported a liability of $387,907 for its proportionate share of the net liability. The net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2020. An expected total pension liability as of June 30, 2021 was determined using standard roll-forward techniques. The Agency's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2021. At June 30, 2021, the Employer's proportion was 0.016585%, which was an increase of 0.000831% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Agency recognized pension expense of $64,089. At June 30, 2022, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 9,180	$ -
Changes of assumptions	111,706	-
Net difference between projected and actual earnings on pension plan investments	-	358,518
Changes in proportion and differences between employer contributions and proportionate share of contributions	28,163	-
Employer contributions subsequent to the measurement date	118,740	-
Total	$ 267,789	$ 358,518

Agency contributions subsequent to the measurement date of $118,740 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2022	$ 17,746
2023	(44,325)
2024	(87,127)
2025	(95,763)
2026	-
Thereafter	-

Actuarial Assumptions

The total pension liability as of June 30, 2022, was determined by an actuarial valuation as of June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	3.00-6.75%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/ Set Back (-)	Adjustments to Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Beneficiaries	General Diabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Disability Retirees	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014-June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of 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 target asset allocation and estimates of arithmetic real rates of returns for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return*
Fixed Income	30.00%	-1.50%
Domestic Large Equities	46.40%	9.20%
Domestic Small Equities	1.10%	13.40%
International Developed Market Equities	11.70%	9.20%
International Emerging Market Equities	5.80%	10.40%
Alternative	5.00%	10.60%
Total	100.00%	

Discount Rate

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

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Employer's proportionate share of the net liability	$ 710,831	$ 387,907	$ 114,803

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement Systems of Georgia Financial Report which is publically available at www.ers.ga.gov/financials.

E. OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

SEAD-OPEB - TERM LIFE INSURANCE - GASB 75

Plan Description

SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a costsharing multiple-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plan other than OPEB Plans.* The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investment of such payments.

Benefits Provided

The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect of the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance in effect at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon the death of the retiree.

Contributions

Georgia law provides that employee contributions to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1% of the member's eamable compensation. There were no employer contributions required for the fiscal year ended June 30, 2022.

At June 30, 2022, the Employer reported an asset of $112,936 for its proportionate share of the OPEB liability (asset). The net OPEB liability (asset) was measured as of June 30, 2021. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2020. An expected total OPEB liability (asset) as of June 30, 2021 was determined using standard roll-forward techniques. The Employer's proportion of the net OPEB liability (asset) was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2021. At June 30. 2021, the Employer's proportion as 0.016384%, which was an increase of 0.018339% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Employer's recognized OPEB expense of $(20,089). At June 30, 2022, the Employer reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 337
Changes of assumptions	-	3,521
Net difference between projected and actual earnings on OPEB plan investments	-	37,686
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	3,041
Employer contributions subsequent to the measurement date	-	-
Total	$ -	$ 44,585

Decatur County Board of Health contributions subsequent to the measurement date of $0 are reported as deferred outflows of resources and will recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year ended June 30:	
2023	$ (15,896)
2024	(9,528)
2025	(9,153)
2026	(1,008)
2027	-
Thereafter	-

The total OPEB liability as of June 30, 2022, was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increase	
ERS	3.00-6.75%
GJRS	3.75%
LRS	N/A
Investment rate of return	7.00% net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/ Set Back (-)	Adjustments to Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Beneficiaries	General Diabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Disability Retirees	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014-June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of 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 target asset allocation and estimates of arithmetic real rates of returns for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return*
Fixed Income	30.00%	-1.50%
Domestic Large Equities	46.40%	9.20%
Domestic Small Equities	1.10%	13.40%
International Developed Market Equities	11.70%	9.20%
International Emerging Market Equities	5.80%	10.40%
Alternative	5.00%	10.60%
Total	100.00%	

Discount Rate

The discount rate used to measure the total OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Employer's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Decatur County Health Department's proportionate share of the net OPEB liability calculated using the discount rate of 7.00%, as well as what the Decatur County Health Department's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percent-point lower (6.00%) or 1-percent-point higher (8.00%) than the current rate:

	1 % Decrease (6.00%)	Current Discount Rate (7.00%)	1 % Increase (8.00%)
Employer's proportionate share of the net OPEB liability	$ (88,823)	$ (112,936)	$ (132,625)

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ERS comprehensive annual financial report which is publically available at www.ers.ga.gov/financials.

SHBP-OPEB - STATE HEALTH BENEFITS PLAN - GASB 75

Plan Benefits

Employees of State organizations defined in §45-18-25 of the *Official Code of Georgia Annotated* (O.C.G.A) are provided OPEB through the State OPEB Fund-a cost-sharing multiple-

employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health (Board). Title 45 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

Benefits Provided

The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employee' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees. Medicare-eligible retirees re offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and High Deductible Health Plan (HDHP). The State OPEB Fund also payment for administrative expenses of the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

Contributions

As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of provided benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Employer Agency were $46,482 for the year ended June 30, 2022. Active employees are not required to contribute to the State OPEB Fund.

At June 30, 2022, the Employer Agency reported a liability of $42,053 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2020. An expected total OPEB liability as of June 30, 2021 was determined using standard roll-forward techniques. The Employer Agency's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2021. At June 30, 2021, the Employer Agency's proportion was 0.015300%, which was an increase of 0.000732% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Employer Agency's recognized OPEB expense of $(107,541). At June 30, 2022, the Employer Agency reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 113,231
Changes of assumptions	2,173	44,331
Net difference between projected and actual earnings on OPEB plan investments	-	7,351
Changes in proportion and differences between employer contributions and proportionate share of contributions	30,818	16,135
Employer contributions subsequent to the measurement date	46,482	-
Total	$ 79,473	$ 181,048

Employer Agency contributions subsequent to the measurement date of $46,482 are reported as deferred outflows of resources and will recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year ended June 30:	
2023	$ (81,787)
2024	(34,003)
2025	(21,718)
2026	(10,549)
2027	-
Thereafter	-

Actuarial Assumptions

The total OPEB liability as of June 30, 2021, was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021:

Inflation	2.50%
Salary Increases	3.00-6.75%, including inflation
Long-term rate of return	7.00%, compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	6.75%
Medicare Eligible	5.13%
Ultimate trend rate	
Pre-Medicare Eligible	4.50%
Medicare Eligible	4.50%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2029
Medicare Eligible	2023

Mortality rates were based on the Pub-2010 General Employee Mortality Table for Males or Females, as appropriate, with no adjustments and with the MP-2019 Projection scale applied generationally as follows:

For ERS, JRS and LRS members: Post-retirement mortality rates for service retirements were based on the Pub-2010 General Healthy Annuitant Mortality Table (ages set forward one year and adjusted 105% for males and 108% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for disability retirements were based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted 103% for males and 106% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Contingent Survivor Mortality Table (ages set forward two years and adjusted 106% for males and 158% for females) with the MP-2019 Projection scale applied generationally.

The actuarial assumptions used in the June 30, 2020 valuation are based on the results of the most recent actuarial experience studies for the pension systems, which covered the five year period ending June 30, 2019 and adopted by the pension Board on December 17, 2020.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2020 valuation were based on a review of recent plan experience done concurrently with the June 30, 2020 valuation

Discount Rate

In order to measure the total OPEB liability, as of June 30, 2021, for the State OPEB Fund, a single equivalent interest rate of 7.00% was used, as compared with last year's discount rate of 7.06%. This is comprised of the yield or index rate for 20 year tax-exempt general obligation bonds with an average rating of AA or higher (2.16% per the Municipal Bond Index Rate) along with other factors. The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as leveraged over the last five years adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2145.

Sensitivity of the Decatur County Health Department's share of the collective net OPEB liability to changes in the discount rate:

	1 % Decrease (6.00%)	Current Discount Rate (7.00%)	1 % Increase (8.00%)
Employer's proportionate share of the net OPEB liability	$ 74,004	$ 42,053	$ 14,441

Sensitivity of the Decatur County Health Department's share of the collective net OPEB liability to changes in the healthcare cost trend rate:

	1 % Decrease	Current Healthcare Cost Trend Rate	1 % Increase
Employer's proportionate share of the net OPEB liability	$ 9,817	$ 42,053	$ 79,852

Detailed information about the OPEB plan's fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is publicly available at: https://sao.georgia,gov/statewidereporting/acfr.

SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 5, 2022, the date on which the financial statements were available to be issued.

NOTE 21 - DISCRETELY PRESENTED COMPONENT UNIT – DEVELOPMENT AUTHORITY OF BAINBRIDGE AND DECATUR COUNTY

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

The Development Authority of Bainbridge and Decatur County is a public body corporate and politic and an instrumentality of the State of Georgia created under and pursuant to an amendment to the Constitution of the State of Georgia duly ratified and proclaimed as amended. The Authority was created for the purpose of promoting and expanding for the public good and welfare industry and trade within the County of Decatur and City of Bainbridge and reducing unemployment to the greatest extent possible.

The financial statements of the Authority consist only of the funds of the Authority. The Authority has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Authority.

As of July 9, 1992, the Decatur County - Bainbridge Industrial Development Authority deeded its properties to the Development Authority of Bainbridge and Decatur County. Both deeds were properly executed and filed with the land records of Decatur County, Georgia. All personal property belonging to the Decatur County - Bainbridge Industrial Development Authority, as listed in the Bill of Sale, were also sold to the Development Authority of Bainbridge and Decatur County as of July 9, 1992. As of and after this date, the Decatur County - Bainbridge Industrial Development Authority of Bainbridge and Decatur County ceased all operations on behalf of Decatur County and Bainbridge, Georgia. Henceforth, all activity and operations transpire through the new entity, the Development Authority of Bainbridge and Decatur County.

B. Basis of Presentation - Fund Accounting

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the Authority). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through intergovernmental revenues and other non-exchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Authority's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations have not been made in the funds. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Authority's funds. Separate statements for each fund category – only governmental – are presented. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The Authority reports the following major governmental funds:

General Fund – This is the Authority's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Smith Co Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Spec One Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Taurus Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Rail Tie Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

A-1 Trusses Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Pure Cycle Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

The Authority reports the following non-major governmental funds:

Choice Terminal Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Harrell Ag Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Down Range Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Choice 2 Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Down Range 2 Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

C. Basis of Accounting - Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Authority gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

D. Capital Assets

Capital assets, which include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond one year are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. Buildings, except those that are an ancillary part of a network of infrastructure assets, will not be considered infrastructure assets. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation. 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 assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated over their estimated useful lives unless they are inexhaustible.

Inexhaustible assets such as land improvements are not depreciated. Depreciation is reported in the government-wide Statement of Activities. Depreciation has been provided over the estimated useful lives using the straight-line method.

The estimated useful lives are as follows:

Assets Class	Estimated Useful Lives
Buildings/Building Improvements	20-50 years
Facilities and Other Improvements	10-60 years
Infrastructure	20 years
Equipment	3-20 years
Furniture & Fixtures	7 years
Vehicles	6-12 years

E. Deposits and Investments

All bank balances of deposits as of the balance sheet date are entirely insured or collateralized with securities held by the Authority or by its agent on the Authority's behalf.

Custodial Credit Risk - Deposits. This is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. All of the Authority's deposits are covered by a combination of federal depository insurance and securities pledged by financial institutions as collateral to protect the deposits of the Authority as required under state law. Therefore, the Authority has no custodial credit risk for its deposits. The Authority does not have any investments.

F. CAPITAL ASSETS

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

Governmental Activities:	Beginning Balances	Increases	Decreases	Tranfers	Ending Balances
Capital assets not being depreciated:					
Land	$ 997,552	$ 36,700	$ -	$ -	$ 1,034,252
Construction in progress	3,871,343	7,200	(2,394,882)	(1,252,161)	231,500
Total capital assets not being depreciated	4,868,895	43,900	(2,394,882)	(1,252,161)	1,265,752
Capital assets being depreciated:					
Buildings	4,318,297	32,656	-	1,252,161	5,603,114
Improvements	1,403,353	8,395	-	-	1,411,748
Machinery & equipment	3,296	-	-	-	3,296
Total capital assets being depreciated	5,724,946	41,051	-	1,252,161	7,018,158
Less accumulated depreciation for:					
Buildings	(417,660)	(103,718)	-	-	(521,378)
Improvements	(611,493)	(63,704)	-	-	(675,197)
Machinery & equipment	(3,296)	-	-	-	(3,296)
Total Accumulated Depreciation	(1,032,449)	(167,422)	-	-	(1,199,871)
Governmental activities capital assets, net	$ 9,561,392	$ (82,471)	$ (2,394,882)	$ -	$ 7,084,039

Depreciation expense was charged to the governmental functions as follows:

General government	$ 167,422
Total governmental depreciation expense:	$ 167,422

G. LONG-TERM OBLIGATIONS

Series 2013 Bonds

On September 30, 2013, the Authority issued $1,200,000 of Revenue Bonds for the purpose of purchasing the Traco property for the Bainbridge Manufacturing Project. The Authority had to pay issuance cost of $60,212 which has been fully expensed in accordance with GASB 65. The 2013 Series Bond issue has a premium associated with the issuance of the Series. The premium will be amortized over the life of the bond issue. The unamortized balance of this premium at fiscal yearend was $79,797.

Bonds will bear interest as set forth below:

Year	Principal Amount	Interest Rate
2022	$ 81,413	4.45%
2023	85,076	4.45%
2024	88,904	4.45%
2025	92,905	4.45%
2026	97,086	4.45%
	445,384	
Add: Unamortized Premium	79,797	
	$ 525,181	

Notes Payable

On May 13, 2016, the Authority entered into a loan agreement to construct a spec building at an interest rate of 2.5%. The original amount of this loan was $708,342 with 39 quarterly payments to be made at $20,105 and one additional quarterly payment for the balance with interest. The balance of this note as of December 31, 2021 was $69,575.

Year	Principal Amount	Interest Rate
2022	$ 69,575	2.50%
	$ 69,575	

On October 27, 2017, the Authority entered into a loan agreement with First Port City Bank for the Smith Co Building at an interest rate of 2.44%. The original amount of this loan was $300,000 with 120 monthly payments to be made at $2,825. The balance of this note as of December 31, 2021 was $183,701.

Year	Principal Amount	Interest Rate
2022	$ 29,743	2.44%
2023	30,477	2.44%
2024	31,229	2.44%
2025	32,000	2.44%
2026	32,789	2.44%
2027	27,463	2.44%
	$ 183,701	

On May 4, 2018, the Authority entered into a loan agreement with First Port City Bank for the repair of the rail spur at an interest rate of 1.98%. The original amount of this loan was $168,659 with 36 monthly payments to be made at $4,832. The balance of this note as of December 31, 2021 was $0.

On June 14, 2018, the Authority entered into a loan agreement to with First National Bank for the Choice Terminal project at an interest rate of 2.55%. The original amount of this loan was $300,000 with 120 monthly payments to be made at $2,840. The balance of this note as of December 31, 2021 was $203,698.

Year	Principal Amount	Interest Rate
2022	$ 29,227	2.55%
2023	29,981	2.55%
2024	30,754	2.55%
2025	31,548	2.55%
2026	32,362	2.55%
2027 - 2028	49,826	2.55%
	$ 203,698	

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On October 25, 2018, the Authority entered into a loan agreement with First National Bank for the purchase of land at an interest rate of 1.98%. The original amount of this loan was $850,000 with 8 quarterly payments for accrued interest and the entire principal and any unpaid interest due at January 25, 2021. The balance of this note as of December 31, 2021 was $598,099.

Year	Principal Amount	Interest Rate
2022	$ 598,099	1.98%
	$ 598,099	

Land Contract

On October 25, 2018, the Authority agreed to pay an additional $126,906 towards the purchase of land for the Shooting Range Facility with 0% interest. This payment is to be paid within 3 years of the purchase of the land or October 25, 2021. The balance owed as of December 31, 2021 was $126,906.

On October 10, 2019, the Authority entered into a loan agreement with First Port City Bank for the Taurus Project at an interest rate of 3.50%. The original amount of this loan was $175,000 with 120 monthly payments of $1,734. The balance of this note as of December 31, 2021 was $140,829.

Year	Principal Amount	Interest Rate
2022	$ 14,775	3.50%
2023	16,668	3.50%
2024	17,260	3.50%
2025	17,874	3.50%
2026	18,510	3.50%
2027 - 2029	55,742	3.50%
	$ 140,829	

On October 10, 2019, the Authority entered into a financing agreement with First Port City Bank to borrow $300,000 on a line of credit to pay for the Choice 2 Project. On January 3, 2020, the Authority renewed the loan agreement as a long-term note at an interest rate of 3.25% with quarterly interest only payments and a maturity date of January 3, 2023 in which principal is to be paid in full. The balance of this note as of December 31, 2021 was $273,669.

Year	Principal Amount	Interest Rate
2022	$ -	3.25%
2023	273,669	3.25%
	$ 273,669	

One Georgia Loan

The Authority received a loan from One Georgia Authority on June 21, 2016 for $500,000 and withdrew all funds during 2017. The loan is set to go in repayment once the building is occupied, but not later than five years from the date of the final disbursement at an interest rate of 0%. The loan is currently not in repayment.

Changes in long-term liabilities:

	Beginning Balance	Increases	Decreases	Ending Balance	Due within One Year
Governmental activities:					
Note Payable	$ 1,771,223	$ -	$ (174,746)	$ 1,596,477	$ 868,325
One GA (Not in Repayment)	500,000	-	-	500,000	18,750
Revenue Bonds Payable	523,292	-	(77,908)	445,384	81,413
Add deferred amounts Unamortized premium	95,756	-	(15,959)	79,797	-
Total all long-term debt	$ 2,890,271	$ -	$ (268,613)	$ 2,621,658	$ 968,488

H. SHORT-TERM OBLIGATIONS

On October 29, 2020, the Authority entered into a financing agreement with First National Bank to borrow up to $4,000,000 on a line of credit to pay for the Pure Cycle Project. The interest rate on this note is 1.830%, which was to be paid back principal and interest by February 26, 2021. The balance of this note as of December 31, 2021 was $0.

	Beginning Balance	Increases	Decreases	Ending Balance
First Port City Bank	$ 2,411,083	$ -	$ (2,411,083)	$ -

I. CONTINGENT LIABILITIES

In an effort to accomplish its corporate purposes, the Authority will issue its limited obligation note to acquire funds to purchase and improve real property and equipment. A local industry will then acquire the property from the Authority under a lease-purchase agreement. The terms and payments of this lease agreement will correspond with terms and payments of the note issued by the Authority to acquire the same property. This lease-purchase agreement is then assigned by the Authority to the lender holding its limited obligation note. Also, the industry that entered into the lease-purchase agreement with the Authority unconditionally guarantees to the lender that it will make the required payments on the note. The Authority is not aware of any material contingent liabilities.

Amounts received from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time although the authority expects such amounts, if any, to be immaterial.

J. RISK MANAGEMENT

The Authority is exposed to various risks of loss relating to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Authority carries commercial insurance.

K. LITIGATION AND UNASSERTED CLAIMS

There is no pending or threatened litigation against the Authority, and additionally, there are no unasserted claims or assessments.

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NOTE 21- IMPACT OF THE COVID-19 PANDEMIC

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the organization. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

The County has taken several measures to monitor and mitigate the effects of the COVID-19 virus, such as safety and health measures for its people (such as social distancing and working from home). The County will continue to follow the various government policies and advice and, in parallel, the County will do its utmost to continue its operations in the best and safest way possible without jeopardizing the health of its people.

NOTE 22- SUBSEQUENT EVENTS

The Decatur County, Georgia's date for evaluating the existence of subsequent events that would affect the financial statements for the year ended June 30, 2022, was December 29, 2022 which was the date the financial statements were issued.

The American Rescue Plan Act of 2021 created Coronavirus State and Local Fiscal Recovery Funds on September 30, 2021, Decatur County received $2,567,355.50 and a notice that the second payment would be paid to the County in the fiscal year ending June 30, 2023. On September 30, 2022, the County received the second payment of $2,564,333.50.

Due to the fact that the regulations of the American Rescue Plan were not final until April 1, 2022, the County did not appropriate the funds for the expenditures.

In fiscal year ended June 30, 2022, the funds were deposited in a separate Special Revenue Fund and recorded as deferred revenues. Due to the uncertainty of the regulations; management did not feel comfortable in booking the second payment of the funds as available revenue for fiscal year ending June 30, 2022, and therefore the receivable was not recorded in the assets and deferred revenue, for the fiscal year ending June 30, 2022.

After the receipt of the second payment on September 30, 2022, the funds were deposited and recorded as deferred revenue for the fiscal year ended June 30, 2023. Management intends to get the County Commissioners to approve projects to expend the funds.

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REQUIRED SUPPLEMENTARY INFORMATION

Decatur County, Georgia
Budgetary Comparison Schedule - General Fund (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
REVENUES				
Property taxes	$ 10,668,000	$ 11,390,500	$ 12,123,007	$ 732,507
Sales and miscellaneous taxes	3,371,000	3,371,000	4,740,117	1,369,117
Fees and fines	647,700	647,700	760,287	112,587
Licenses and permits	50,000	50,000	120,546	70,546
Intergovernmental	107,972	107,972	1,185,533	1,077,561
Charges for services	498,024	498,024	810,241	312,217
Investment earnings	60,000	60,000	97,553	37,553
Miscellaneous	72,000	72,000	263,027	191,027
Contributions and donations	1,850	1,850	-	(1,850)
TOTAL REVENUES	15,476,546	16,199,046	20,100,311	3,901,265
EXPENDITURES				
General Government				
Legislative	188,791	188,791	125,272	63,519
Elections	415,590	415,590	315,477	100,113
Tax Commissioner	543,330	598,330	592,356	5,974
Tax Assessor	545,972	545,972	532,385	13,587
General Govt. Buildings and Grounds	201,533	201,533	118,682	82,851
General Government	1,895,216	1,950,216	1,684,172	266,044
Judicial				
Superior Court	115,504	115,504	105,779	9,725
Clerk of Courts	667,626	667,626	613,974	53,652
District Attorney	69,610	69,610	69,610	-
State Court	159,633	159,633	143,071	16,562
Magistrate Court	237,691	237,691	230,115	7,576
Probate Court	240,100	240,100	211,446	28,654
Juvenile Court	52,500	52,500	30,287	22,213
Public Defender	204,401	204,401	203,464	937
Judicial	1,747,065	1,747,065	1,607,746	139,319
Public Safety				
Sheriff	3,826,129	3,826,129	3,645,067	181,062
Jail	3,269,973	3,564,973	3,560,140	4,833
Fire	1,667,816	1,667,816	1,526,366	141,450
Public Safety / Communications	265,935	265,935	105,385	160,550
Coroner/Medical Examiner	52,115	52,115	48,495	3,620
EMS	352,616	542,616	537,955	4,661
Emergency Management	28,153	28,153	20,771	7,382
Public Safety	9,462,737	9,947,737	9,444,179	503,558
Public Works				
Highways and Streets	4,601,623	4,601,623	1,768,979	2,832,644
KAB	30,000	30,000	-	30,000
Public Works	4,631,623	4,631,623	1,768,979	2,862,644

Decatur County, Georgia
Budgetary Comparison Schedule - General Fund (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
Health and Welfare				
Health	119,000	121,500	119,978	1,522
Welfare	10,000	10,000	10,000	-
Health and Welfare	129,000	131,500	129,978	1,522
Parks and Recreation				
Recreation	12,000	12,000	9,000	3,000
Parks and Recreation	12,000	12,000	9,000	3,000
Housing and Development				
Conservation	190,875	190,875	142,938	47,937
Planning and Zoning	287,000	287,000	233,723	53,277
Industrial Park	1,118,714	1,298,714	1,285,077	13,637
Housing and Development	1,596,589	1,776,589	1,661,738	114,851
Total Expenditures - All Departments	19,474,230	20,196,730	16,305,792	3,890,938
Net Excess before Operating Transfers	(3,997,684)	(3,997,684)	3,794,519	7,792,203
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	(3,916,682)	(3,916,682)	(119,543)	3,797,139
Total Other Financing Sources (uses)	(3,916,682)	(3,916,682)	(119,543)	3,797,139
SPECIAL ITEMS				
Proceeds from sale of capital assets	10,000	10,000	86,153	76,153
Total Special Items	10,000	10,000	86,153	76,153
Net Excess (deficit)	$ (7,904,366)	$ (7,904,366)	3,761,129	$ 11,665,495
Adjustments for Basis Differences -Budgetary Basis				
Accrual adjustments			(70,758)	
Net Excess (Deficit) GAAP Basis			3,690,371	
Fund Balance (deficit)-beginning			14,113,966	
Fund balance (deficit)-ending			$ 17,804,337	

DECATUR COUNTY, GEORGIA
ARP - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Interest income	$ -	$ 100,000	$ 11,178	$ (88,822)
Total Revenues	-	100,000	11,178	(88,822)
Expenditures				
Victim services payments	-	100,000	-	100,000
Total Expenditures	-	100,000	-	100,000
Excess (Deficiency) of Revenues Over Expenditures	-	-	11,178	11,178
Fund Balance - beginning of period	4,905	4,905	4,905	-
Fund Balance - end of period	$ 4,905	$ 4,905	$ 16,083	$ 11,178

Decatur County, Georgia
Budgetary Comparison
For the Fiscal Year Ended June 30, 2022

Note A to Required Supplementary Information

Budget and Budgetary Accounting

Listed below is a summary of the procedures followed by the County in establishing the budgetary data reflected in the budgetary comparison schedule;

At least three months prior to year end the County Administrator and Department Heads begin work on the proposed operating budget for the coming fiscal year;

Approximately thirty days prior to year end, the proposed operating budget is submitted to the County Commissioners. The budget was adopted on June 8, 2021. The budget includes proposed expenditures and the means of financing them;

Public Hearings are conducted to obtain taxpayer comments;

The budget is legally enacted through passage of a resolution;

Department Heads are restricted to budgeted amounts by line item;

The County adopts a General Fund budget that provides for most of the appropriations of the governmental activities of the County. The County adopts budgets for Special Revenue and Debt Service funds as required by Georgia law. These budgets are adopted on the cash basis of accounting. Budgets are prepared for the enterprise funds as a management control device. Budgets for capital projects are prepared for the project life rather than for the current fiscal year. Project appropriations for these budgets do not lapse at the end of each fiscal year but rather at the conclusion of the project.

All appropriations (except Capital Project Funds' appropriations) lapse at year end. There were no material purchase orders, contracts, or other commitments which were encumbered, because the County does not use encumbrance accounting.

Capital Projects Funds use project budgeting.

Fiduciary type funds are agency funds and budgets are not prepared for these funds.

The legal level of budgetary control is at the department level.

Decatur County, Georgia
Required Supplementary Information - Pension Plan
June 30, 2022

SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS

	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability as of beginning of year	$ 17,000,122	$ 16,446,946	$ 14,885,671	$ 13,391,848	$ 13,084,908	$ 12,015,073	$ 10,577,825	$ 10,067,176
Service cost	292,942	306,433	279,501	248,314	242,416	230,363	223,127	234,352
Interest	1,189,608	1,151,286	1,041,997	970,909	948,656	901,130	775,396	737,734
Plan Change	-	-	-	-	-	-	-	-
Assumption change	30,066	29,277	639,488	835,100	28,828	398,203	410,020	-
Benefit payments (adjusted for interest)	(675,682)	(672,125)	(654,852)	(606,555)	(568,433)	(542,963)	(478,436)	(461,437)
Service Credit Transfer	(11,464)	-	-	-	-	-	-	-
Experience (gain)/(loss)	(147,823)	(261,695)	255,141	46,055	(344,527)	83,102	507,141	-
Total Pension Liability as of end of year	$ 17,677,769	$ 17,000,122	$ 16,446,946	$ 14,885,671	$ 13,391,848	$ 13,084,908	$ 12,015,073	$ 10,577,825
Fiduciary Net Position as of beginning of year	$ 13,940,837	$ 12,165,797	$ 10,078,134	$ 10,501,183	$ 9,086,247	$ 8,439,268	$ 8,300,194	$ 7,686,249
Employer contributions	880,944	858,112	872,625	705,469	712,913	724,338	678,364	662,784
Employee contributions (including buyback)	-	-	-	-	-	-	-	-
Net investment income	2,104,528	1,751,395	2,012,433	(456,211)	1,388,023	583,548	51,996	539,701
Benefit payments	(652,833)	(649,396)	(632,707)	(570,337)	(548,548)	(523,338)	(478,436)	(461,437)
Employee contribution refunds	-	-	-	(15,000)	-	-	-	-
Service Credit Transfer	(11,464)	-	-	-	-	-	-	-
Administrative expense	(49,034)	(47,942)	(46,829)	(35,166)	(32,185)	(36,396)	(34,795)	(35,638)
Other	(77,403)	(137,129)	(117,859)	(51,804)	(105,267)	(101,173)	(78,055)	(91,465)
Fiduciary Net Position as of end of year	$ 16,135,575	$ 13,940,837	$ 12,165,797	$ 10,078,134	$ 10,501,183	$ 9,086,247	$ 8,439,268	$ 8,300,194
Net pension liability as of beginning of year	$ 3,059,285	$ 4,281,149	$ 4,807,537	$ 2,890,665	$ 3,998,661	$ 3,575,805	$ 2,277,631	$ 2,380,927
Net pension liability as of end of year	$ 1,542,194	$ 3,059,285	$ 4,281,149	$ 4,807,537	$ 2,890,665	$ 3,998,661	$ 3,575,805	$ 2,277,631
Fiduciary Net Position as a percentage of Total Pension Liability	91.3%	82.0%	74.0%	67.7%	78.4%	69.4%	70.2%	78.5%
Covered-employee payroll	$ 6,526,319	$ 6,591,214	$ 6,481,033	$ 6,349,888	$ 6,158,427	$ 6,292,491	$ 6,587,784	$ 7,030,577
Net pension liability as a percentage of covered-employee payroll	23.6%	46.4%	66.1%	75.7%	46.9%	63.5%	54.3%	32.4%

Note: This schedule will present 10 year of information once the data is available.

Decatur County, Georgia
Required Supplementary Information - Pension Plan
June 30, 2022

SCHEDULE OF COUNTY CONTRIBUTIONS

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	$ 806,745	$ 800,871	$ 798,861	$ 651,000	$ 712,845	$ 703,821	$ 662,789	$ 645,686	$ 687,389	$ 674,672	$ 688,834
Contribution in relation to the actuarially determined contribution	880,944	858,112	872,625	705,469	712,845	724,338	678,364	662,784	689,137	676,385	690,498
Contribution deficiency (excess)	$ (74,199)	$ (57,241)	$ (73,764)	$ (54,469)	$ -	$ (20,517)	$ (15,575)	$ (17,098)	$ (1,748)	$ (1,713)	$ (1,664)
Covered-employee payroll	$ 6,591,214	$ 6,591,214	$ 6,481,033	$ 6,349,888	$ 6,158,427	$ 6,292,491	$ 6,587,784	$ 7,030,577	$ 6,887,197	$ 7,562,164	$ 7,979,630
Contributions as a percentage of covered-employee payroll	13.4%	13.0%	13.5%	11.1%	11.6%	11.5%	10.3%	9.4%	10.0%	8.9%	8.7%

Notes to Schedule:

Valuation date	January 1, 2021
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Pay (closed)
Remaining amortization period	The amortization period for this plan is closed.
Asset valuation method	Market Value
Salary increases	3.5% - 5.5 % based on age
Investment rate of return	7.00%
Retirement:	Probability of Retirement
age 55 to 64	20%
ages 65 to 69	30%
age 70	100%
Mortality	Pub-2010 50% General Employees and 50% Public Safety Employees with Scale AA projection to 2021

Decatur County, Georgia
Required Supplementary Information - Pension Plan
June 30, 2022

SCHEDULE OF INVESTMENT RETURNS

	2021	2020	2019	2018	2017	2016	2015	2014
Annual Money-Weighted Rate of Return, Net of Investment Expenses	15.06%	14.02%	21.34%	(5.04%)	16.67%	7.12%	8.30%	8.26%

Notes to Schedule:

Ultimately, this schedule should present return information for the last ten years. However, until ten years of information can be compiled, return information should be presented for as many years as is available.

Supplemental Information

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

DECATUR COUNTY, GEORGIA

For the Fiscal Year Ended June 30, 2022

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust fund.

SPECIAL REVENUE FUNDS

To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources that are restricted and assigned for the payment of principal and interest on long-term debt.

DECATUR COUNTY, GEORGIA
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2022

	Non-Major Capital Projects Funds	Non-Major Special Revenue Funds	Non-Major Debt Service Funds	Totals
Assets				
Cash in bank	$ 10	$ 961,659	$ 88,110	$ 1,049,779
Accounts receivable	-	110,308	-	110,308
Due from other funds	33,487	181,653	-	215,140
Total Assets	$ 33,497	$ 1,253,620	$ 88,110	$ 1,375,227
Liabilities & Fund Balances				
Liabilities				
Accounts payable	$ -	$ 142,079	$ -	$ 142,079
Accrued salaries	-	24,154	-	24,154
Due to other agencies	10	1,415,101	-	1,415,111
Total Liabilities	10	1,581,334	-	1,581,344
Fund Balances				
Restricted for:				
Debt Services	-	-	88,110	88,110
Legal Reference Materials	-	52,915	-	52,915
Public Safety	-	908,402	-	908,402
Other Projects	33,487	-	-	33,487
Unassigned	-	(1,289,031)	-	(1,289,031)
Total Fund Balances	33,487	(327,714)	88,110	(206,117)
Total Liabilities & Fund Balance	$ 33,497	$ 1,253,620	$ 88,110	$ 1,375,227

DECATUR COUNTY, GEORGIA
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2022

	Non-Major Capital Projects Funds	Non-Major Special Revenue Funds	Non-Major Debt Service Funds	Totals
Revenues				
General Property Taxes	$ -	$ -	$ 973,340	$ 973,340
Sales Taxes	-	-	169,521	169,521
Charges for Services	-	1,022,252	-	1,022,252
Fines and forfeitures	-	72,728	-	72,728
Intergovernmental	7,569	1,300,094	-	1,307,663
Other - Miscellaneous	-	15,190	-	15,190
Interest	-	8,214	-	8,214
			-	
Total Revenues	7,569	2,418,478	1,142,861	3,568,908
Expenditures				
General Government	-	551,607	-	551,607
Public Safety	-	2,370,179	-	2,370,179
Public Works	7,569	-	-	7,569
Debt Service:				
Principal	-	377,506	163,782	541,288
Interest	-	32,273	898,577	930,850
Capital Outlay:				
Public Safety	-	86,858	-	86,858
Total Expenditures	7,569	3,418,423	1,062,359	4,488,351
Excess (deficiency) of revenues over expenditures	-	(999,945)	80,502	(919,443)
Other Financing Sources				
Transfers in	-	119,543	-	119,543
Total other financing sources	-	119,543	-	119,543
Net Change in Fund Balance	-	(880,402)	80,502	(799,900)
Fund Balance-beginning of period	33,487	552,688	7,608	593,783
Fund Balance-end of period	$ 33,487	$ (327,714)	$ 88,110	$ (206,117)

DECATUR COUNTY, GEORGIA
Non-Major Capital Project Funds
Combining Balance Sheet
June 30, 2022

	CDBG Philyaw Subd	CDBG Bethel Heights Subd	Totals
Assets			
Cash in banks	$ 10	$ -	$ 10
Due from other funds	-	33,487	33,487
Total Assets	$ 10	$ 33,487	$ 33,497
Liabilities & Fund Balances			
Liabilities			
Due to other funds	$ 10	$ -	$ 10
Total Liabilities	10	-	10
Fund Balances			
Restricted for:			
Other Projects	-	33,487	33,487
Total Fund Balances	-	33,487	33,487
Total Liabilities & Fund Balance	$ 10	$ 33,487	$ 33,497

DECATUR COUNTY, GEORGIA
Non-Major Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes In Fund Balance
For the Fiscal Year Ended June 30, 2022

	CDBG Philyaw Subd	CDBG Bethel Heights Subd	Totals
Revenues			
Intergovernmental	$ 7,569	$ -	$ 7,569
Total Revenues	7,569	-	7,569
Expenditures			
Capital Outlay:			
Public Works	7,569		7,569
Total Expenditures	7,569	-	7,569
Excess (deficiency) of revenues over expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance-beginning of period	-	33,487	33,487
Fund Balance-end of period	$ -	$ 33,487	$ 33,487

DECATUR COUNTY, GEORGIA
Non-Major Special Revenue Funds
Combining Balance Sheet
June 30, 2022

	Law Library	Confiscated Assets	E-911	E-911 Radio System	Victim's Assistance	Mandatory Drug Fund	Decatur County Prison Account	Decatur County Jail Fund	Decatur Jail Inmate Fund	A-1 Truss Fund	Multiple Grants Fund	Totals
Assets												
Cash in banks	$ 52,915	$ 112,626	$ -	$ 301,104	$ 5,014	$ 40,893	$ 112,540	$ 36,816	$ 299,751	$ -	$ -	$ 961,659
Accounts receivable	-	-	108,388	1,920	-	-	-	-	-	-	-	110,308
Due from other funds	-	111,059	-	-	4,895	65,699	-	-	-	-	-	181,653
Total Assets	$ 52,915	$ 223,685	$ 108,388	$ 303,024	$ 9,909	$ 106,592	$ 112,540	$ 36,816	$ 299,751	$ -	$ -	$ 1,253,620
Liabilities & Fund Balances												
Liabilities												
Accounts payable	$ -	$ -	$ 94,982	$ 2,073	$ -	$ 7,265	$ 29,943	$ -	$ 6,623	$ -	$ 1,193	$ 142,079
Due to other agencies	-	-	666,086	78,293	-	-	32	2,763	56,179	602,228	9,520	1,415,101
Accrued salaries	-	-	23,410	214	-	-	530	-	-	-	-	24,154
Total Liabilities	-	-	784,478	80,580	-	7,265	30,505	2,763	62,802	602,228	10,713	1,581,334
Fund Balances												
Restricted for:												
Legal Reference Materials	52,915	-	-	-	-	-	-	-	-	-	-	52,915
Public Safety	-	223,685	-	222,444	9,909	99,327	82,035	34,053	236,949	-	-	908,402
Unassigned	-	-	(676,090)	-	-	-	-	-	-	(602,228)	(10,713)	(1,289,031)
Total Fund Balances	52,915	223,685	(676,090)	222,444	9,909	99,327	82,035	34,053	236,949	(602,228)	(10,713)	(327,714)
Total Liabilities & Fund Balance	$ 52,915	$ 223,685	$ 108,388	$ 303,024	$ 9,909	$ 106,592	$ 112,540	$ 36,816	$ 299,751	$ -	$ -	$ 1,253,620

DECATUR COUNTY, GEORGIA
Non-Major Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes In Fund Balance
For the Fiscal Year Ended June 30, 2022

	Law Library	Confiscated Assets	E-911	E-911 Radio System	Victim's Assistance	Mandatory Drug Fund	Decatur County Prison Account	Decatur County Jail Fund	Decatur Jail Inmate Fund	A-1 Truss Fund	Multiple Grants Fund	Totals
Revenues												
Charges for Services	$ -	$ -	$ 481,681	$ -	$ 18,499	$ -	$ 349,040	$ 36,816	$ 136,216	$ -	$ -	$ 1,022,252
Fines and Forfeitures	12,613	38,138	-	-	-	21,977	-	-	-	-	-	72,728
Intergovernmental	-	1,107	610,792	313,853	-	-	-	-	-	-	374,342	1,300,094
Miscellaneous	-	-	-	-	-	-	-	-	-	-	15,190	15,190
Interest	-	-	-	148	-	55	-	-	8,011	-	-	8,214
Total Revenues	12,613	39,245	1,092,473	314,001	18,499	22,032	349,040	36,816	144,227	-	389,532	2,418,478
Expenditures												
General Government	7,229	-	-	-	-	-	-	-	-	539,177	5,201	551,607
Public Safety	-	11,128	1,172,131	292,858	13,495	22,114	329,293	-	119,116	-	410,044	2,370,179
Public Safety-Capital Outlay	-	-	86,858	-	-	-	-	-	-	-	-	86,858
Public Safety-Principal	-	-	101,781	275,725	-	-	-	-	-	-	-	377,506
Public Safety-Interest	-	-	7,144	25,129	-	-	-	-	-	-	-	32,273
Total Expenditures	7,229	11,128	1,367,914	593,712	13,495	22,114	329,293	-	119,116	539,177	415,245	3,418,423
Excess (deficiency) of Revenues over Expenditures	5,384	28,117	(275,441)	(279,711)	5,004	(82)	19,747	36,816	25,111	(539,177)	(25,713)	(999,945)
Other Financing Sources												
Transfers in	-	-	119,543	-	-	-	-	-	-	-	-	119,543
Total Other Financing Sources	-	-	119,543	-	-	-	-	-	-	-	-	119,543
Net Change in Fund Balance	5,384	28,117	(155,898)	(279,711)	5,004	(82)	19,747	36,816	25,111	(539,177)	(25,713)	(880,402)
Fund Balance-Beginning of Period	47,531	195,568	(520,192)	502,155	4,905	99,409	62,288	(2,763)	211,838	(63,051)	15,000	552,688
Fund Balance-End of Period	$ 52,915	$ 223,685	$ (676,090)	$ 222,444	$ 9,909	$ 99,327	$ 82,035	$ 34,053	$ 236,949	$ (602,228)	$ (10,713)	$ (327,714)

DECATUR COUNTY, GEORGIA
Law Library - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fees From Courts	$ 16,000	$ 16,000	$ 12,613	$ (3,387)
Total Revenues	16,000	16,000	12,613	(3,387)
Expenditures				
Books & Publications	16,000	16,000	7,229	8,771
Total Expenditures	16,000	16,000	7,229	8,771
Excess (Deficiency) of Revenues Over Expenditures	-	-	5,384	5,384
Fund Balance-beginning of period	47,531	47,531	47,531	-
Fund Balance-end of period	$ 47,531	$ 47,531	$ 52,915	$ 5,384

DECATUR COUNTY, GEORGIA
Confiscated Assets - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Confiscated Assets	$ 8,500	$ 11,500	$ 38,138	$ 26,638
Total Revenues	8,500	11,500	39,245	27,745
Expenditures				
Public Safety	8,500	11,500	11,128	372
Total Public Safety Expenditures	8,500	11,500	11,128	372
Excess (Deficiency) of Revenues Over Expenditures	-	-	28,117	28,117
Fund Balance-beginning of period	195,568	195,568	195,568	-
Fund Balance-end of period	$ 195,568	$ 195,568	$ 223,685	$ 28,117

DECATUR COUNTY, GEORGIA
E-911 Radio System - Special Revenue Fund
Budget Comparison Schedule (Budgetary GAAP)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Intergovernmental revenues	$ 614,466	$ 614,466	$ 313,853	$ (300,613)
Interest income	-	-	148	148
Total Revenues	614,466	614,466	314,001	(300,465)
Expenditures				
Public Safety	297,613	297,613	292,858	4,755
Principal	276,152	276,152	275,725	427
Interest	40,701	40,701	25,129	15,572
Total Expenditures	614,466	614,466	593,712	20,754
Excess (Deficiency) of Revenues Over Expenditures	-	-	(279,711)	20,754
Fund Balance - beginning of period	502,155	502,155	502,155	-
Fund Balance - end of period	$ 502,155	$ 502,155	$ 222,444	$ (279,711)

DECATUR COUNTY, GEORGIA
E-911 - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Local Government Units (Grady County)	$ 814,026	$ 814,026	$ 610,792	$ (203,234)
E-911 Charges	450,000	450,000	481,681	31,681
Total Revenues	1,264,026	1,264,026	1,092,473	(171,553)
Expenditures				
Operating Expenditures	1,532,648	1,532,648	1,172,131	360,517
Capital Outlay	128,048	128,048	86,858	41,190
Principal	101,781	101,781	101,781	-
Interest	7,144	7,144	7,144	-
Total Expenditures	1,769,621	1,769,621	1,367,914	401,707
Excess (Deficiency) of Revenues Over Expenditures	(505,595)	(505,595)	(275,441)	230,154
Other Financing Sources				
Operating Transfers In	505,595	505,595	119,543	(386,052)
Total Other Financing Sources	505,595	505,595	119,543	(386,052)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	-	-	(155,898)	(155,898)
Fund Balance - beginning of period	(520,192)	(520,192)	(520,192)	-
Fund Balance - end of period	$ (520,192)	$ (520,192)	$ (676,090)	$ (155,898)

DECATUR COUNTY, GEORGIA
Victim's Assistance - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for services	$ 31,000	$ 31,000	$ 18,499	$ (12,501)
Total Revenues	31,000	31,000	18,499	(12,501)
Expenditures				
Victim services payments	31,000	31,000	13,495	17,505
Total Expenditures	31,000	31,000	13,495	17,505
Excess (Deficiency) of Revenues Over Expenditures	-	-	5,004	5,004
Fund Balance - beginning of period	4,905	4,905	4,905	-
Fund Balance - end of period	$ 4,905	$ 4,905	$ 9,909	$ 5,004

DECATUR COUNTY, GEORGIA
Mandatory Drug Fund - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines and forfeitures	$ 31,000	$ 31,000	$ 21,977	$ (9,023)
Interest income	150	150	55	(95)
Total Revenues	31,150	31,150	22,032	(9,118)
Expenditures				
Public Safety	31,150	31,150	22,114	9,036
Total Expenditures	31,150	31,150	22,114	9,036
Excess (Deficiency) of Revenues Over Expenditures	-	-	(82)	82
Fund Balance - beginning of period	99,409	99,409	99,409	-
Fund Balance - end of period	$ 99,409	$ 99,409	$ 99,327	$ (82)

DECATUR COUNTY, GEORGIA
Decatur County Prison Account - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for services	$ 235,342	$ 267,842	$ 349,040	$ 81,198
Total Revenues	235,342	267,842	349,040	81,198
Expenditures				
Public Safety	297,342	329,842	329,293	549
Total Expenditures	297,342	329,842	329,293	549
Excess (Deficiency) of Revenues Over Expenditures	(62,000)	(62,000)	19,747	81,747
Fund Balance - beginning of period	62,288	62,288	62,288	-
Fund Balance - end of period	$ 288	$ 288	$ 82,035	$ 81,747

DECATUR COUNTY, GEORGIA
Decatur County Jail Fund - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines and Fees	$ 60,000	$ 60,000	$ 36,816	$ (23,184)
Total Revenues	60,000	60,000	36,816	(23,184)
Expenditures				
Public Works	60,000	60,000	-	60,000
Total Expenditures	60,000	60,000	-	60,000
Excess (Deficiency) of Revenues Over Expenditures	-	-	36,816	36,816
Fund Balance - beginning of period	(2,763)	(2,763)	(2,763)	-
Fund Balance - end of period	$ (2,763)	$ (2,763)	$ 34,053	$ 36,816

DECATUR COUNTY, GEORGIA
Decatur Jail Inmate Fund - Special Revenue Fund
Budget Comparison Schedule (Budgetary GAAP)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines and Fees	$ 100,575	$ 100,575	$ 136,216	$ 35,641
Interest Income	100	100	8,011	7,911
Total Revenues	100,675	100,675	144,227	43,552
Expenditures				
Public Safety	164,675	164,675	119,116	45,559
Total Expenditures	164,675	164,675	119,116	45,559
Excess (Deficiency) of Revenues Over Expenditures	(64,000)	(64,000)	25,111	89,111
Other Financing Sources				
Operating Transfers In	64,000	64,000	-	(64,000)
Total Other Financing Sources	64,000	64,000	-	(64,000)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	-	-	25,111	25,111
Fund Balance-beginning of period	211,838	211,838	211,838	-
Fund Balance - end of period	$ 211,838	$ 211,838	$ 236,949	$ 25,111

DECATUR COUNTY, GEORGIA
A-1 Truss - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Intergovernmental revenues	$ 560,000	$ 560,000	$ -	$ (560,000)
Total Revenues	560,000	560,000	-	(560,000)
Expenditures				
Operating Expenditures	560,000	560,000	539,177	20,823
Total Expenditures	560,000	560,000	539,177	20,823
Excess (Deficiency) of Revenues Over Expenditures	-	-	(539,177)	(539,177)
Fund Balance - beginning of period	(63,051)	(63,051)	(63,051)	-
Fund Balance - end of period	$ (63,051)	$ (63,051)	$ (602,228)	$ (539,177)

DECATUR COUNTY, GEORGIA
Multiple Grants Fund - Special Revenue Fund
Budget Comparison Schedule (Budgetary GAAP)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Intergovernmental revenues	$ 454,200	$ 454,200	$ 374,342	$ (79,858)
Miscellaneous	-	-	15,190	15,190
Total Revenues	454,200	454,200	389,532	(64,668)
Expenditures				
Operating Expenditures	454,200	454,200	415,245	38,955
Total Expenditures	454,200	454,200	415,245	38,955
Excess (Deficiency) of Revenues Over Expenditures	-	-	(25,713)	(25,713)
Fund Balance - beginning of period	15,000	15,000	15,000	-
Fund Balance - end of period	$ 15,000	$ 15,000	$ (10,713)	$ (25,713)

DECATUR COUNTY, GEORGIA
Non-Major Debt Service Fund
Combining Balance Sheet
June 30, 2022

	SPLOST Debt Service Fund	Bond Debt Service Fund	Totals
Assets			
Cash in banks	$ -	$ 88,110	$ 88,110
Total Assets	$ -	$ 88,110	$ 88,110
Liabilities & Fund Balances			
Liabilities			
Due to other agencies	$ -	$ -	$ -
Total Liabilities	-	-	-
Fund Balances			
Restricted for:			
Debt Service	-	88,110	88,110
Total Fund Balances	-	88,110	88,110
Total Liabilities & Fund Balance	$ -	$ 88,110	$ 88,110

DECATUR COUNTY, GEORGIA
Non-Major Debt Service Fund
Combining Statement of Revenues, Expenditures and Changes In Fund Balance
For the Fiscal Year Ended June 30, 2022

	SPLOST Debt Service Fund	Bond Debt Service Fund	Totals
Revenues			
General Property Taxes	$ -	$ 973,340	$ 973,340
Sales Taxes	169,521	-	169,521
Total Revenues	169,521	973,340	1,142,861
Expenditures			
Principal	163,782	-	163,782
Interest	5,739	892,838	898,577
Total Expenditures	169,521	892,838	1,062,359
Excess (deficiency) of revenues over expenditures	-	80,502	80,502
Fund Balance-beginning of period	-	7,608	7,608
Fund Balance-end of period	$ -	$ 88,110	$ 88,110

DECATUR COUNTY, GEORGIA
SPLOST Debt Service Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ -	$ -	$ 169,521	$ 169,521
Total Revenues	-	-	169,521	169,521
Expenditures				
Debt Service:				
Principal	163,782	163,782	163,782	-
Interest	5,739	5,739	5,739	-
Total Expenditures	169,521	169,521	169,521	-
Excess (deficiency) of revenues over expenditures	(169,521)	(169,521)	-	(169,521)
Fund Balance Beginning of Year	-	-	-	-
Fund Balance End of Year	$ (169,521)	$ (169,521)	$ -	$ (169,521)

DECATUR COUNTY, GEORGIA
Bond Debt Service Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 800,000	$ 895,000	$ 973,340	$ 78,340
Total Revenues	800,000	895,000	973,340	78,340
Expenditures				
Debt Service	800,000	895,000	892,838	2,162
Total Expenditures	800,000	895,000	892,838	2,162
Excess (deficiency) of revenues over expenditures	-	-	80,502	(80,502)
Fund Balance Beginning of Year	-	-	7,608	-
Fund Balance End of Year	$ -	$ -	$ 88,110	$ (80,502)

DECATUR COUNTY, GEORGIA
FOR THE FISCAL YEAR ENDED June 30, 2022

FIDUCIARY FUNDS

DECATUR COUNTY, GEORGIA
Fiduciary Funds
Combining Statement of Fiduciary Net Position
For the Fiscal Year Ended June 30, 2022

	CUSTODIAL FUNDS				
	MAGISTRATE COURT	CLERK OF THE COURT	TAX COMMISSIONER	PROBATE COURT	TOTAL
ASSETS					
Cash	$ 5,042	$ 310,642	$ 766,005	$ 4	$ 1,081,693
Due from others	-	-	585,184	-	585,184
TOTAL ASSETS	$ 5,042	$ 310,642	$ 1,351,189	$ 4	$ 1,666,877
NET POSITION					
Net position-held for others	$ 5,042	$ 310,642	$ 1,351,189	$ 4	$ 1,666,877
TOTAL NET POSITION	$ 5,042	$ 310,642	$ 1,351,189	$ 4	$ 1,666,877

DECATUR COUNTY, GEORGIA
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2022

	CUSTODIAL FUNDS				
	MAGISTRATE COURT	CLERK OF THE COURT	TAX COMMISSIONER	PROBATE COURT	TOTAL
Additions					
Taxes	$ -	$ 114,990	$ 74,988,029	$ -	$ 75,103,019
Fees	312,134	978,312	1,097,736	159,915	2,548,097
Total Additions	312,134	1,093,302	76,085,765	159,915	77,651,116
Deductions					
Payment of taxes to other agencies	-	118,573	74,965,857	-	75,084,430
Payment of fees to other agencies	320,653	875,005	1,075,608	159,915	2,431,181
Total Deductions	320,653	993,578	76,041,465	159,915	77,515,611
Change in net position	(8,519)	99,724	44,300	-	135,505
Net position beginning of year	13,561	210,918	1,306,889	4	1,531,372
Net position end of year	$ 5,042	$ 310,642	$ 1,351,189	$ 4	$ 1,666,877

DECATUR COUNTY, GEORGIA
FOR THE FISCAL YEAR ENDED June 30, 2022

INTERNAL SERVICE FUNDS

DECATUR COUNTY, GEORGIA
Combining Statement of Net Position
Internal Service Funds
June 30, 2022

	Administrative Cost Internal Service Fund	Health Insurance Internal Service Fund	Totals
Assets			
Current Assets:			
Cash on hand and in banks	$ -	$ 111,155	$ 111,155
Accounts receivable	-	99,265	99,265
Prepaid insurance	45,993	-	45,993
Due from other funds	4,233,433	-	4,233,433
Total current assets	4,279,426	210,420	4,489,846
Noncurrent assets:			
Property, plant & equipment (netof accumulated depreciation)	68,722	-	68,722
Total noncurrent assets	68,722	-	68,722
Total Assets	4,348,148	210,420	4,558,568
Liabilities			
Current liabilities:			
Accounts payable	98,939	33,568	132,507
Accrued expenses	15,551	-	15,551
Due to other agencies	4,469,729	818,038	5,287,767
Total current liabilities	4,584,219	851,606	5,435,825
Total Liabilities	4,584,219	851,606	5,435,825
Net Position			
Investment in capital assets	68,722	-	68,722
Unrestricted	(304,793)	(641,186)	(945,979)
Total Net Position (deficit)	$ (236,071)	$ (641,186)	$ (877,257)

DECATUR COUNTY, GEORGIA
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2022

	Administrative Cost Internal Service Fund	Health Insurance Internal Service Fund	Totals
Operating Revenues			
Charges for services	$ 1,689,184	$ 2,367,595	$ 4,056,779
Total Operating Revenue	1,689,184	2,367,595	4,056,779
Operating Expenses			
Personal services	626,450	-	626,450
Services and supplies	1,051,687	2,367,595	3,419,282
Depreciation	11,047	-	11,047
Total Operating Expense	1,689,184	2,367,595	4,056,779
Operating Income (Loss)	-	-	-
Transfers			
Transfers in	-	-	-
Net transfers in (out)	-	-	-
Change in net position	-	-	-
Net position (deficit) - beginning of year	(236,071)	(641,186)	(877,257)
Net position (deficit) - end of year	$ (236,071)	$ (641,186)	$ (877,257)

DECATUR COUNTY, GEORGIA
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2022

	Administrative Cost Internal Service Fund	Health Insurance Internal Service Fund	Totals
Cash flows from Operating Activities			
Cash received from customers	$ 1,689,184	$ 2,293,147	$ 3,982,331
Cash payments to suppliers for goods & services	(1,061,421)	(2,204,852)	(3,266,273)
Cash payments to employees for services	(627,763)	-	(627,763)
Net cash provided (used) by operating activities	-	88,295	88,295
Net increase (decrease) in cash & cash equivalents	-	88,295	88,295
Cash & cash equivalents - beginning of year	-	22,860	22,860
Cash & cash equivalents - end of year	$ -	$ 111,155	$ 111,155
Displayed as:			
Cash on hand and in banks	$ -	$ 111,155	$ 111,155
Restricted assets:			
Cash and investments, at cost	-	-	-
Totals	$ -	$ 111,155	$ 111,155

DECATUR COUNTY, GEORGIA
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2022

	Administrative Cost Internal Service Fund	Health Insurance Internal Service Fund	Totals
Reconciliation of operating income to net cash provided by operating activities			
Operating income (loss)	$ -	$ -	$ -
Depreciation	11,047	-	11,047
Change in Assets & Liabilities:			
(Increase) decrease in accounts receivable	-	(74,448)	(74,448)
Increase (decrease) in accounts payable	45,741	19,952	65,693
Increase (decrease) in accrued expenses	(1,313)	-	(1,313)
(Increase) decrease in due from other funds	(55,475)	142,791	87,316
Net cash provided (used) by operating activities	$ -	$ 88,295	$ 88,295

STATE REPORTING REQUIREMENTS

DECATUR COUNTY, GEORGIA
Schedule of Special Purpose
Local Option Sales Tax VI
For the Fiscal Year Ended June 30, 2022

Project	Original Estimated Cost	Expenditure Prior Year	Expenditure Current Year	Expenditure Total	Estimated Percentage of Completion
February 25, 2014					
County Wide Projects: Jail, DCP, Health Dept. Admin. Building	$ 3,333,045	$ 1,827,233	$ 73,238	$ 1,900,471	57.02%
Public Safety:Fire/Rescue, E911, EMS,Sheriff Vehicles, Narrowband Radio Equipment	3,800,475	3,044,313	476,535	3,520,848	92.64%
Public Works: Equipment and Roads	5,067,300	2,404,149	532,150	2,936,299	57.95%
Regional Landfill	800,100	800,100	-	800,100	100.00%
Vehicle Fleet Upgrade	355,600	152,448	111,936	264,384	74.35%
Recreation/Debt service: Golf Course Clubhouse and Silver Lake Project	1,955,800	1,017,127	42,380	1,059,507	54.17%
Industrial Park: Buildings upgrade, hanger roof, gas line expansion	595,630	755,751	-	755,751	126.88%
Total	$ 15,907,950	$ 10,001,121	$ 1,236,239	$ 11,237,360	70.64%

The County has entered into several intergovernmental contracts with local governments.
A detail of payments to these local governments are as follows:

	Original Estimated Cost	Prior Year	Current Year	Total
City of Bainbridge	$ 13,282,500	$ 10,165,614	$ -	$ 10,165,614
City of Attapulgus	555,450	425,107	-	425,107
City of Climax	348,450	266,683	-	266,683
City of Brinson	265,650	203,312	-	203,312
Hospital Authority	4,140,000	3,168,503	-	3,168,503
Total	$ 18,592,050	$ 14,229,219	$ -	$ 14,229,219

Reconciliation to SPLOST Capital Project Fund:	
Expenditures per Schedule above	$ 1,236,239
SPLOST debt service expenditures reported in the DebtService Fund	(42,380)
Grant proceeds expended for road projects	631,245
Net Adjustments	588,865
Expenditures and transfers per Statements on page 6	$ 1,825,104

DECATUR COUNTY, GEORGIA
Schedule of Special Purpose
Local Option Sales Tax VII
For the Fiscal Year Ended June 30, 2022

Project	Original Estimated Cost	Expenditure Prior Year	Expenditure Current Year	Expenditure Total	Estimated Percentage of Completion
May 19, 2020					
Emergency Services Building and Equipment	$ 4,500,000	$ -	$ -	$ -	0.00%
Debt Service- WWTP, E-911, and Silver Lake	4,000,000	-	324,151	324,151	8.10%
Sheriff's Office/ Jail Building Improvements & Equip	1,200,000	-	-	-	0.00%
Sheriff's Office Vehicles and Equipment	1,200,000	-	-	-	0.00%
County Facilities Improvement Projects	1,100,000	-	78,425	78,425	7.13%
Vehicle Fleet Upgrade	900,000	-	-	-	0.00%
Public Works Equipment and Materials	894,100	-	-	-	0.00%
Animal Shelter and Equipment	500,000	-	-	-	0.00%
Total	$ 14,294,100	$ -	$ 402,576	$ 402,576	2.82%

The County has entered into several intergovernmental contracts with local governments.
A detail of payments to these local governments are as follows:

	Original Estimated Cost	Prior Year	Current Year	Total
City of Bainbridge	$ 11,935,000	$ 377,428	$ 2,274,168	$ 2,651,596
City of Attapulgus	499,100	15,783	95,102	110,885
City of Climax	313,100	7,549	45,483	53,032
City of Brinson	238,700	14,210	59,660	73,870
Hospital Authority	3,720,000	117,639	708,832	826,471
Total	$ 16,705,900	$ 532,609	$ 3,183,245	$ 3,715,854

Reconciliation to SPLOST Capital Project Fund:	
Expenditures per Schedule above	$ 3,585,821
SPLOST debt service expenditures reported in the Debt Service Fund	(127,141)
Net Adjustments	(127,141)
Expenditures and transfers per Statements on page 6	$ 3,458,680

DECATUR COUNTY, GEORGIA
Schedule of Transporation Special Purpose Local Option Sales Tax
For the Fiscal Year Ended June 30, 2022

Project	Original Estimated Cost	Expenditure			Estimated Percentage of Completion
		Prior Year	Current Year	Total	
November 7, 2017					
Roads Projects	$ 11,496,052	$ 2,976,076	$ 584,333	$ 3,560,409	30.97%
Purchase/Replace Equipment	3,290,348	509,995	175,916	685,911	20.85%
Total	$ 14,786,400	$ 3,486,071	$ 760,249	$ 4,246,320	28.72%

The County has entered into several intergovernmental contracts with local governments. A detail of payments to these local governments are as follows:

	Original Estimated Cost	Prior Year	Current Year	Total
City of Bainbridge	$ 8,400,000	$ 4,672,862	$ 1,839,895	$ 6,512,757
City of Attapulgus	386,400	214,952	84,635	299,587
City of Climax	242,400	130,537	53,094	183,631
City of Brinson	184,800	102,803	40,478	143,281
Total	$ 9,213,600	$ 5,121,154	$ 2,018,102	$ 7,139,256

Expenditures and transfers per Statements on page 6

DECATUR COUNTY, GEORGIA
Community Development Block Grant
Source and Application of Funds Schedule

Grant # 18p-y-043-1-5998

June 30, 2022

Total Program Year 2022 funds allocated to recipient	$ 538,301
Less: Total Program Year 2020 funds drawn down by recipient	(358,148)
Less: Total Program Year 2021 funds drawn down by recipient	(180,153)
Funds still available from Program Year 2022 Resources	$ -
Total Program Year 2022 funds held at Fiscal Year-End	$ -
Total Program Year 2020 funds drawn down and received by recipient	358,148
Total Program Year 2021 funds drawn down and received by recipient	180,153
Less: Funds applied and expended to Program Year 2020 costs	(358,148)
Less: Funds applied and expended to Program Year 2021 costs	(180,153)
TOTAL PROGRAM YEAR 2022 FUNDS HELD BY RECIPIENT	$ -

DECATUR COUNTY, GEORGIA
Community Development Block Grant
Project Cost Schedule

Grant # 18p-y-043-1-5998

June 30, 2022

Activity Number	Latest Approved Budget CDBG Funds	Current Period Expenditures	Prior Period Expenditures	Grand Total Expenditures to Date	Questioned Costs
P-001-01	$ 5,000	$ -	$ 5,477	$ 5,477	$ -
P-022-00	33,611	-	-	-	-
P-03K-01	352,000	-	352,000	352,000	-
P-03K-02	147,690	-	180,824	180,824	-
	$ 538,301	$ -	$ 538,301	$ 538,301	$ -

DECATUR COUNTY, GEORGIA
Community Development Block Grant
Source and Application of Funds Schedule

Grant # 21p-y-043-1-6183

June 30, 2022

Total Program Year 2022 funds allocated to recipient	$ 626,421
Less: Total Program Year 2022 funds drawn down by recipient	(7,569)
Funds still available from Program Year 2022 Resources	$ 618,852
Total Program Year 2022 funds held at Fiscal Year-End	$ -
Total Program Year 2022 funds drawn down and received by recipient	7,569
Less: Funds applied and expended to Program Year 2022 costs	(7,569)
TOTAL PROGRAM YEAR 2022 FUNDS HELD BY RECIPIENT	$ -

DECATUR COUNTY, GEORGIA
Community Development Block Grant
Project Cost Schedule

Grant # 21p-y-043-1-6183

June 30, 2022

Activity Number	Latest Approved Budget CDBG Funds	Current Period Expenditures	Prior Period Expenditures	Grand Total Expenditures to Date	Questioned Costs
P-03K-01	$ 363,601	$ -	$ -	$ -	$ -
P-03K-02	225,251	-	-	-	-
A-21A-00	37,569	7,569	-	7,569	-
	$ 626,421	$ 7,569	$ -	$ 7,569	$ -

Decatur County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2022

Line No.		O.C.G.A. Reference	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	__X__ Special Revenue Fund _____Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges	46-5-134(e)	
	(identify each supplier individually on lines below - attach list, if necessary)		
	_____		$ -
	_____		$ -
	_____		$ -
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ -
3b	Purchase costs	46-5-134(f)(1)(A)	$ -
3c	Maintenance costs	46-5-134(f)(1)(A)	$ -
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ -
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 694,398
5b	Employee benefits	46-5-134(f)(1)(C)	$ 212,625
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 9,017
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 10,316
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$
8b	Purchase costs	46-5-134(f)(1)(F)	$ 86,858
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ -
9b	Purchase costs	46-5-134(f)(1)(G)	$ -
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 4,004
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$ -

Decatur County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2022

11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	$ -
11b	Purchase costs	46-5-134(f)(1)(I)	$ -
11c	Maintenance costs	46-5-134(f)(1)(I)	$ -
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$ -
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2)(B)(ii)	$ -
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$ -
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$ -
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$ -
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2(B)(iv)	$ -
15b	Purchase costs	46-5-134(f)(2(B)(v)	$ -
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$ -
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2(B)(v)	$ 108,925
16b	Purchase costs	46-5-134(f)(2(B)(v)	$ -
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$ -
17	Other expenditures not included in Lines 2 through 16 above Identify by object and purpose		
	Telephone		$ 5,246
	Postage		$ 2
	Travel		$ 2,063
	Internet Cost		$ 1,265
	Contractual Services		$ 82,758
	Energy		$ 13,323

Decatur County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2022

	Administrative cost - **paid with resources transferred from General Fund**	$	71,086
	Other costs and services	$	66,028
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$	1,367,914

Certification of Local Government Officials

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

Signature of Chief Elected Official Pete Stephens Date 12/29/22

Print Name of Chief Financial Officer Pete Stephens

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Michelle West Date 12/29/22

Print Name of Chief Financial Officer Michelle West

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS

BEN PALMER LEE, CPA, LLC
BEN P. LEE CPA, CFE, CFF, CGMA, CGFM, CGFO

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

To the Board of Commissioners
Decatur County, Georgia

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Decatur County, Georgia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Decatur County, Georgia's basic financial statements and have issued my report thereon dated December 29, 2022.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, I 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.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify a certain deficiency in internal control structure that I consider to be a significant deficiency:

Segregation of Duties

Due to the size of the County's office, there is not an adequate number of employees to provide for the proper segregation of duties. This condition represents a significant deficiency in the design or operation of the County's internal control structure and could possibly affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the County's financial statements as well as comply with applicable laws and regulations.

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MEMBERS OF: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS | GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTS
GOVERNMENTAL FINANCE OFFICERS ASSOCIATION | ASSOCIATION OF GOVERNMENT ACCOUNTANTS | ASSOCIATION OF CERTIFIED FRAUD EXAMINERS

Compliance and Other Matters

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

County's Response to Findings

The County is aware of this condition; however, it is not financially feasible to eliminate this deficiency due to the County's limited resources. The Board of Commissioners and County Administrator will consider implementing compensating controls, such as outsourcing of certain accounting functions and continuous board oversight and awareness. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my 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.

Ben Palmer Lee, CPA, LLC

Ben Palmer Lee
St. Simons Island, Georgia
December 29, 2022

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