HARALSON COUNTY, GEORGIA

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2021



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Prepared By:
Don Johnson, Finance Director
County Clerk's Office

HARALSON COUNTY, GEORGIA

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Introductory Section



Haralson County
Board of Commissioners

Ronald J. Ridley
Chairman/C.E.O.

December 23, 2021

The Honorable Ronald J. Ridley, Chairman/C.E.O.
Members of the Haralson County Board of Commissioners
and Citizens of Haralson County, Georgia

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year, unless an extension has been approved, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report of Haralson County, Georgia (County) for the fiscal year ended June 30, 2021.

This report consists of management's representations concerning the finances of Haralson County, Georgia. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Haralson County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Haralson County financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the county's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The county's financial statements have been audited by Will M. Robinson, CPA, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2021 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2021 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

155 Van Wert Street ◆ Buchanan, GA 30113 770-646-2002 ◆ Fax: 770-646-2035

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Haralson County is in the northwest portion of Georgia. It is considered the economic hub of this region with easy access to Interstate Highway I-20. The County is approximately one hour west of downtown Atlanta and Hartsfield Jackson Atlanta International Airport. The County occupies a land area of 283 square miles and serves a population of 29,919. The County is empowered to levy a property tax on both real and personal properties located within its boundaries.

In 1856, an Act was approved by the Georgia General Assembly creating the Board of Commissioners of Haralson County. The County operates under a Chairman/County Commission form of government. Policy-making and legislative authority are vested in the Board of Commissioners consisting of five commissioners elected at-large on a partisan basis. The commissioners serve four-year staggered terms. The Board of Commissioners is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the government's manager, attorney, and auditors. The County Manager is responsible for carrying out the policies and ordinances of the county commission, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments.

Haralson County provides a full range of services, including maintenance of roads and other infrastructures; court services; jail and prison, fire protection; recreational services planning; building inspection; E911; emergency management; recycling and animal control services, which are provided countywide.

The annual budget serves as the foundation for Haralson County's financial planning and control. All departments of the County are required to submit requests for appropriation to the Finance Director, who in turn shall submit a recommended budget for the Board of Commissioners. The Board of Commissioners may then hold a budget hearing with each department. After holding a public hearing on the proposed budget, the final budget must be adopted no later than June 30th of each year. The appropriated budget is prepared by fund and by department. Management may make transfers of appropriations within a department. Any change to the General Fund in total or departmental appropriation requires approval of the Board of Commissioners. Any change to the special revenue funds in total appropriation requires approval of the Board of Commissioners. Budget-to-actual comparisons are provided in a report for each individual governmental fund for which an appropriated annual budget has been adopted.

The financial statements contained herein include all activities and functions of Haralson County that are under the jurisdiction of the Board of Commissioners, as set forth in state and local law. Additionally, two component units are included in these financial statements because of their operational and financial relationships to the County. Those are the Haralson County Health Department, which provides a variety of health-related services in the County, as well as the Development Authority of Haralson County.

Factors Affecting Financial Conditions

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Haralson County operates. During the fiscal year ended June 30, 2021, the county's financial condition was not impacted significantly by any financial policies. The county's financial condition continues to be impacted, like all counties throughout

the country, by the COVID-19 pandemic. The county did, however, see an increase in local option sales tax collections for the year due to a change in legislation imposing local option sales tax collection on remote sellers.

Local Economy. Haralson County saw its total tax digest increase for the fifth year in a row. The increase was 2.06% compared to the previous year. This increase shows the local area is experiencing an upturn in the economy. The County issued 554 building permits with an estimated construction cost of $7,935,445 for 2021.

As in previous years, many city and county capital projects are being completed locally as a result of a special purpose local option sales tax (SPLOST) that is in effect. Several school projects, recreational facilities and road projects were completed as well as part of the overall SPLOST packages. There was an approximate increase of $1.1m in the General Fund budget to maintain the roads in the County through state grants.

Long Term Outlook. With hopes that a rebound in the economy would occur, the reality of the matter is that a rebound is very slow for our area. However, we are seeing some improvement by the decreased unemployment rate. Because of this, we expect modest improvement in our local economy in the near future. We do anticipate a slight increase in the ad valorem digest for 2021. The County's diverse tax base and strong manufacturing industry will still provide a measure of economic stability locally.

In general, 2021 was another year of economic challenges, however, there continues to be several bright spots and the county is positioned to take advantage of any improvements in the economy as they occur.

Other Information

Independent Audit. Georgia Code requires an annual audit of the books of account, financial records, and transactions of all administrative departments of the county by independent certified public accountants selected by the Haralson County Board of Commissioners. This requirement has been met and the auditor's unmodified opinion has been included in this report.

Awards. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Haralson County, Georgia for its Annual Comprehensive Financial Report for fiscal year ended June 30, 2020. This was the sixth year that Haralson County, Georgia received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report which must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year. We believe our 2021 report continues to conform to the Certificate of Achievement program requirements. We are submitting this 2021 report to the GFOA to determine its eligibility for another certificate for the fiscal year ended June 30, 2021.

Acknowledgments

The preparation of this Annual Comprehensive Financial Report could not have been accomplished without the dedication and contributions of the entire finance department staff, the auditors for the County and the cooperation of the various elected officials and appointed management.

In closing, we also wish to acknowledge the valuable contribution of the Board of Commissioners. Their guidance and leadership in conducting the financial affairs of Haralson County in a responsible and progressive manner is greatly appreciated.

Respectfully Submitted,

Ronald J. Ridley
Chairman/CEO

Alison Palmer
County Clerk

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Haralson County
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

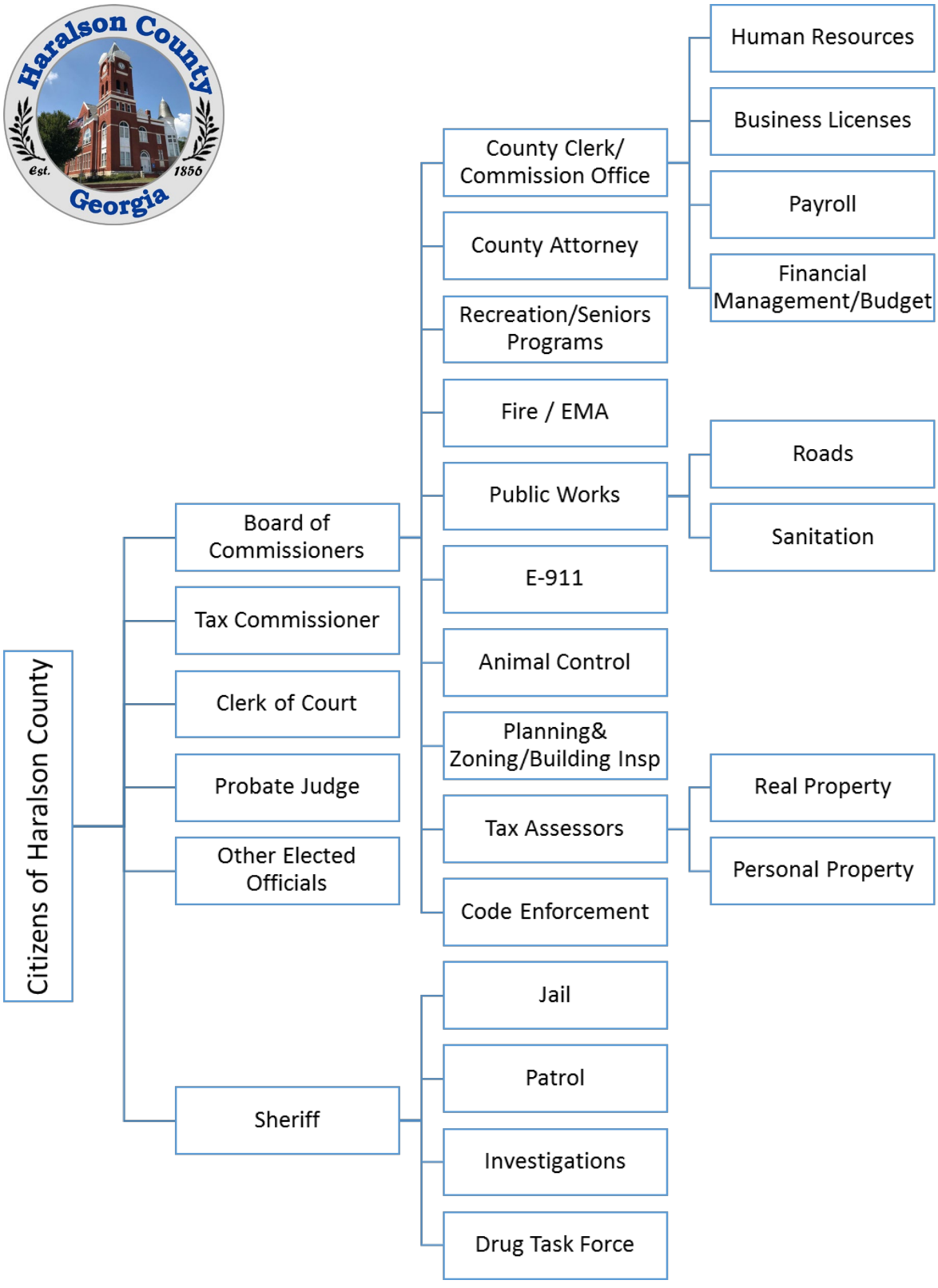
HARALSON COUNTY, GEORGIA

List of Principal County Officials
For the Fiscal Year Ended June 30, 2021

Board of Commissioners	
Ronald J. Ridley	Chairman / CEO
David Tarpley	District #1
Jamie Brown	District #2/Vice Chair
John Daniel	District #3
Ryan Farmer	District #4
Other Elected Officials	
Natasha Pope	Tax Commissioner
Stacy Williams	Sheriff
Amy Muse	Clerk of Superior Court
J. Edward Hulsey, Jr.	Probate Judge
Laura Wheale	Juvenile Judge
Jason Blackmon	Magistrate Judge
Meng Lim	Judge, Superior Court of Haralson County
Mark Murphy	Judge, Superior Court of Haralson County
Oliver J. Browning	District Attorney
Patty Hutcheson	Coroner
Greg Dewberry	County Surveyor
Appointed Officials	
Alison Palmer	Clerk
Robert McPherson	Tax Assessor
David Mecklin	Attorney

HARALSON COUNTY, GEORGIA

Organizational Chart
For the Fiscal Year Ended June 30, 2021



FINANCIAL SECTION



Member American Institute of CPA's **Member Georgia Society of CPA's**

WILL ROBINSON, CPA, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Haralson County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Haralson County, Georgia as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Haralson County, Georgia's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Haralson County Health Department, a discretely presented component unit of the County, which represent 2.7 percent, 1.4 percent, and 2.8 percent, respectively, of the assets, net position, and revenues of the statements of governmental activities. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Haralson County Health Department is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Haralson County, Georgia, as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and defined pension benefit pension plan information on pages 4–11, 52-55, 56-58, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Haralson County, Georgia's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, statistical section, the schedule of expenditures of special purpose local option sales tax proceeds, and the schedule of expenditures of transportation special purpose local option sales tax proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the schedule of expenditures of special purpose local option sales tax proceeds, and the schedule of expenditures of transportation special purpose local option sales tax proceeds, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the schedule of expenditures of special purpose local option sales tax proceeds, and the schedule of expenditures of transportation special purpose local option sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2021, on our consideration of Haralson County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Haralson County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit

performed in accordance with *Government Auditing Standards* in considering Haralson County, Georgia's internal control over financial reporting and compliance.

Will Robinson, CPA, LLC

Carrollton, Georgia

December 22, 2021

Our discussion and analysis of Haralson County's financial performance provides an overview of the County's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the County's basic financial statements, which begin on page 12.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the *Statement of Net Position*. This is the County-wide statement of position presenting information that includes all the County's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities* which reports how the County's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Under this reporting model, the County is required to distinguish between governmental activities that are principally supported by taxes and user charges and business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, health and welfare, and culture and recreation. The County does not have any business-type activities to report. The County's fiduciary activities simply hold resources temporarily for others and are not included in the government-wide statements since these assets are not available to fund County programs.

The County's financial reporting includes the funds of the County (primary government) and additionally, organizations for which the County is accountable (component units). These component units operate independently or provide services directly to the citizens, though the County remains accountable for their activities. The County's component units are the Haralson County Development Authority and the Haralson County Health Department. These organizations are reported separately from the primary government though included in the County's overall reporting entity.

The government-wide financial statements are presented on pages 11 through 13 of this report.

Fund Financial Statements
A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The County has two kinds of funds:

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 14 through 17 of this report.

Fiduciary funds (i.e. the custodial funds) are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund County programs.

The basic fiduciary fund financial statement is presented on pages 18 and 19 of this report.

Notes to the Basic Financial Statements
The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements are on pages 20 to 51 of this report.

Financial Analysis of the County as a Whole

The County's net position at fiscal year-end was $30,057,672. This is a $5,391,494 increase from last year's net position of $24,666,178. The increase is mostly due to an increase in deferred outflows related to the County's pension plan and the reduction of long-term debt during the current fiscal year.

The following table provides a summary of the County's net position for the current and prior year:

Summary of Net Position

	Governmental Activities	
	2021	**2020**
Assets:		
Current and other assets	$ 16,647,048	$ 9,266,128
Capital assets	18,382,325	19,156,035
Total assets	35,029,373	28,422,163
Total deferred outflows of resources	938,187	1,145,944
Liabilities:		
Current liabilities	4,299,643	2,880,285
Long-term liabilities	89,170	1,036,445
Total liabilities	4,388,813	3,916,730
Total deferred inflows of resources	1,521,075	985,199
Net position:		
Net investment in capital assets	18,382,325	17,830,055
Restricted	7,021,573	4,154,235
Unrestricted	4,653,774	2,681,888
Total net position	$ 30,057,672	$ 24,666,178

The County's change in net position at fiscal year-end was $5,391,494. This was an increase of $2,860,277 compared to the previous fiscal year of $2,531,217. The change is mostly due to an increase in operating grants and sales taxes.

The following table provides a summary of changes in net position for the current and prior year:

Summary of Changes in Net Position

	Governmental Activities	
	2021	**2020**
Revenues:		
Program:		
Charges for services	$ 2,728,104	$ 1,663,376
Operating grants	529,182	1,349,262
Capital grants	688,074	780,507
General:		
Property taxes	11,877,501	11,527,942
Sales taxes	9,232,711	8,206,016
Insurance premium taxes	1,554,887	1,470,650
Other taxes	330,052	322,150
Unrestricted investment earnings	15,028	14,235
Gain on sale of capital assets	39,732	86,955
Miscellaneous revenue	177,648	259,120
Total revenues	27,172,919	25,680,213
Program expenses:		
General government	2,483,560	4,431,932
Judicial	1,630,758	1,550,942
Public safety	10,230,707	9,971,378
Public works	5,325,429	5,295,391
Health and welfare	1,278,165	1,238,115
Culture and recreation	514,549	474,200
Housing and development	304,625	148,135
Interest on long-term debt	13,632	38,903
Total expenses	21,781,425	23,148,996
Change in net position	5,391,494	2,531,217
Net position, beginning of year	24,666,178	22,134,961
Net position, end of year	$ 30,057,672	$ 24,666,178

Financial Analysis of the County's Funds

Governmental funds

Governmental funds are reported in the fund statements with a short-term inflow and outflow of expendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $12,228,174 an increase of $4,558,690 in comparison with the prior year. The increase is mainly due to an increase in intergovernmental revenue.

The major governmental funds of the County are the General Fund, T-SPLOST Fund, SPLOST VI Fund, SPLOST VII, ARPA, and the Special Services Districts Fund.

The ***General Fund*** is the government's primary operating fund and the largest source of day-to-day service delivery. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund reported an ending fund balance of $5,789,580. Of this year-end total, $5,143,885 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balances include: $62,116 set aside for inventory. Restricted fund balance of $583,579 for capital projects. The fund balance of the General Fund on June 30, 2021 was $5,789,580 compared to $4,551,478 on June 30, 2020 an increase of $1,832,656.

The General Fund expenditures increased $572,242 in 2021 from the previous year.

1. The General Government category increased by approximately $294,000 during 2021. The majority of the increase was an increase in general operating expenditures.
2. The Judicial category decreased by approximately $81,000 during 2021. The majority of the decrease was a decrease in general operating expenditures.
3. The Public Safety category increased approximately $413,000. This increase was almost entirely due to an increase in additional personnel.
4. The Public Works category decreased approximately $256,000. This decrease was mostly due to the decrease in general operating expenditures.
5. The Health and Welfare, Culture and Recreation, and Housing and Development categories had no significant changes from 2021 to 2020.

The General Fund revenues increased $56,125 in 2021 from the previous year.

1. Taxes revenue category increased by approximately $624,000 due mainly to an increase in property taxes and sales taxes revenue.
2. Intergovernmental revenue category decreased by approximately $821,000 due mainly to an decrease in CARES Act grant revenue.
3. All other revenue categories increased in total by approximately $254,000 compared to 2020. The increase was mainly due to the County resuming normal operations after the COVID-19 quarantine was lifted.

The ***T-SPLOST Fund*** accounts for the financial resources provided from the one-percent transportation special purpose local option sales tax. Such resources are to be used to fund transportation improvements in the county. The fund balance of the T-SPLOST Fund on June 30, 2021 was $1,054,214 compared to $242,102 on June 30, 2030 an increase of $812,112. This increase was mostly due to the increase in sales tax revenue and a slowdown in County projects due to COVID-19.

The ***SPLOST VI Fund*** accounts for the financial resources provided from the one-percent special purpose local option sales tax. Such resources are to be used for water, public safety, roads, recreation and government building capital projects. The fund balance of the SPLOST VI Fund on June 30, 2021 was $2,494,375 compared to $1,495,821 on June 30, 2020.

The ***SPLOST VII Fund*** accounts for the financial resources provided from the one-percent special purpose local option sales tax. Such resources are to be used for water, public safety, roads, recreation and government building capital projects. The SPLOST VII was a newly created fund in 2021. The fund balance of the SPLOST VI Fund on June 30, 2021 was $739,138.

The ***ARPA Fund*** accounts for the American Rescue Plan Act grant, and expenditures related to ARPA. The ARPA Fund was a newly created fund in 2021. The fund balance of this fund was $160 on June 30, 2021.

The ***Special Services Districts Fund*** provides public safety, sanitation, zoning and inspections, and parks and recreation activity to the remaining unincorporated section of Haralson County. The fund balance of this fund was $839,279 on June 30, 2021 compared to $759,546 on June 30, 2020.

General Fund Budgetary Highlights

The original adopted budget did anticipate a change in its total fund balance due to an increase in tax revenues. The budget was subsequently revised to reflect an increase of $1,144,449 from the original budget. The increase was mainly due to an increase in intergovernmental revenues and resurfacing expenditures.

The 2021 General Fund budget variances are as follows:

1. The total revenues were more than the final budget by $676,499. Taxes were $385,304 more than the final budget. In addition, Sales Tax, Charges for Services, Other Taxes, Investment Income, Contributions and donations and, Miscellaneous Revenue were also above the final budget by $291,422.

2. All expenditure categories were less than projected in the final budget by a combined $599,662. All departments met the challenge of providing services at basically the same service level but with fewer funds available to spend.

Capital Asset and Debt Administration

Capital assets
The County's investment in capital assets as of June 30, 2021, amounts to $18,382,325. This investment in capital assets includes land, buildings and improvement and machinery and equipment. It also includes infrastructure (roads) constructed over the past eight years, as well as retroactive infrastructure constructed since 1980.

The following is a summary of the County's capital assets for the year ended June 30, 2021:

Capital Assets
(Net of Accumulated Depreciation)

	Governmental Activities	
	2021	**2020**
Land	$ 940,348	$ 940,348
Construction in progress	-	-
Buildings and improvements	13,912,764	14,400,254
Furniture and equipment	1,958,031	2,183,086
Vehicles	1,571,182	1,632,347
Total	$ 18,382,325	$ 19,156,035

See Note 3 of this report for additional information about the County's capital assets.

Long-term debt
The following is a summary of long-term debt for the year ended June 30, 2021:

Outstanding Debt

	Governmental Activities	
	2021	**2020**
Compensated absences	$ 207,373	$ 184,122
Capital lease payables	-	80,980
Bonds payable	-	1,245,000
Total	$ 207,373	$ 1,510,102

See Note 3 of this report for additional information about the County's long-term debt.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, 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, Ronald J. Ridley, Chairman and CEO, Commission Office, 155 Van Wert Street, Buchanan, Georgia 30113, 770-646-2002.

BASIC FINANCIAL STATEMENTS



HARALSON COUNTY, GEORGIA

Statement of Net Position
June 30, 2021

	Primary Government Governmental Activities	Haralson County Health Department	Development Authority of Haralson County
ASSETS			
Cash	$ 14,337,142	$ 770,662	$ 353,249
Taxes receivable, net of allowance	1,281,627	-	-
Accounts receivable, net of allowance	106,248	-	96,152
Interest receivable	1,227	-	-
Note receivables	400,993	-	-
Prepaid items	106,970	876	2,172
Inventories	62,116	12,091	-
Due from other governments	329,689	146,172	-
Capital assets:			
Nondepreciable capital assets	940,348	-	162,605
Depreciable capital assets, net	17,441,977	-	1,046,886
Net pension asset	21,036	-	-
Total assets	35,029,373	929,801	1,661,064
DEFERRED OUTFLOWS OF RESOURCES			
Related to other post-employment benefits	-	55,479	-
Related to pension benefits	938,187	107,218	-
Total deferred outflows of resources	938,187	162,697	-
LIABILITIES			
Accounts payable	536,671	-	-
Accrued liabilities	246,610	-	-
Retainage payable	205,508	-	-
Due to other governments	306,452	-	-
Compensated absences due within one year	118,203	3,234	-
Compensated absences due in more than one year	89,170	29,106	-
Net other post employment benefits liability	-	53,785	-
Net pension liability	-	448,387	-
Total liabilities	4,388,813	534,512	-
DEFERRED INFLOWS OF RESOURCES			
Related to other post-employment benefits	-	133,615	-
Related to pension benefits	1,521,075	9,196	-
Total deferred inflows of resources	1,521,075	142,811	-
NET POSITION			
Net investment in capital assets	18,382,325	-	1,209,491
Restricted for:			
Judicial	81,846	-	-
Capital projects	4,871,466	-	-
Culture and recreation	9,668	-	-
Public safety	1,219,314	-	-
Special services	839,279	-	-
Unrestricted	4,653,774	415,175	451,573
Total net position	$ 30,057,672	$ 415,175	$ 1,661,064

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

HARALSON COUNTY, GEORGIA

Statement of Activities
For the Fiscal Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary government:			
Governmental activities:			
General government	$ 2,483,560	$ 203,697	$ 83,184
Judicial	1,630,758	1,552,453	141,681
Public safety	10,230,707	640,873	297,259
Public works	5,325,429	41,732	7,058
Health and welfare	1,278,165	2,352	-
Culture and recreation	514,549	286,997	-
Housing and development	304,625	-	-
Interest on long-term debt	13,632	-	-
Total governmental activities	21,781,425	2,728,104	529,182
Total primary government	21,781,425	2,728,104	529,182
Component Units			
Haralson County Health Department	574,427	309,846	468,391
Development Authority of Haralson County	548,617	79,491	-
Total component units	$ 1,123,044	$ 389,337	$ 468,391
General revenues:			
Property taxes			
Sales taxes			
Insurance premium taxes			
Other taxes			
Unrestricted investment earnings			
Gain on sale of capital assets			
Miscellaneous revenue			
Total general revenues			
Change in net position			
Net position, beginning of year			
Net position, end of year			

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

Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets		
	Primary Government	Component Units	
	Governmental Activities	Haralson County Health Department	Development Authority of Haralson County
$ 389	$ (2,196,290)	$ -	$ -
-	63,376	-	-
1,668	(9,290,907)	-	-
685,806	(4,590,833)	-	-
-	(1,275,813)	-	-
211	(227,341)	-	-
-	(304,625)	-	-
-	(13,632)	-	-
688,074	(17,836,065)	-	-
688,074	(17,836,065)	-	-
-	-	203,810	-
25,000	-	-	(444,126)
$ 25,000	-	203,810	(444,126)
	11,877,501	-	-
	9,232,711	-	-
	1,554,887	-	-
	330,052	-	-
	15,028	381	4,929
	39,732	-	-
	177,648	-	16,074
	23,227,559	381	21,003
	5,391,494	204,191	(423,123)
	24,666,178	210,984	2,084,187
	$ 30,057,672	$ 415,175	$ 1,661,064

HARALSON COUNTY, GEORGIA

Balance Sheet
Governmental Funds
June 30, 2021

ASSETS	General	T-SPLOST	SPLOST VI	SPLOST VII	ARPA	Special Services Districts	Nonmajor Governmental Funds	Total Governmental Funds
Cash	$ 6,151,128	$ 973,887	$ 2,493,692	$ 479,647	$ 2,886,359	$ 8,445	$ 1,343,984	$ 14,337,142
Receivables:								
Accounts	3,732	-	-	-	-	10,418	92,098	106,248
Taxes	457,300	299,998	-	402,311	-	122,018	-	1,281,627
Interest	-	-	-	-	-	-	1,227	1,227
Notes	-	-	-	-	-	-	400,993	400,993
Due from other funds	540,693	-	-	-	-	760,169	35,415	1,336,277
Due from other governments	203,753	-	-	-	-	50,201	75,735	329,689
Prepaid items	105,687	-	683			-	600	106,970
Inventories	62,116	-	-	-	-	-	-	62,116
Total assets	$ 7,524,409	$ 1,273,885	$ 2,494,375	$ 881,958	$ 2,886,359	$ 951,251	$ 1,950,052	$ 17,962,289
LIABILITIES								
Accounts payable	$ 491,572	$ 14,163	$ -	$ -	$ -	$ -	$ 30,936	$ 536,671
Accrued liabilities	180,995	-	-	-	-	52,166	13,449	246,610
Retainage payable	-	205,508	-	-	-	-	-	205,508
Unearned revenue	-	-	-	-	2,886,199	-	-	2,886,199
Due to other funds	795,584	-	-	-	-	25,693	515,000	1,336,277
Due to other governments	84,393	-	-	142,820	-	-	79,239	306,452
Total liabilities	1,552,544	219,671	-	142,820	2,886,199	77,859	638,624	5,517,717
EFERRED INFLOWS OF RESOURCES								
Unavailable revenue	182,285	-	-	-	-	34,113	-	216,398
Total deferred inflows of resourc	182,285	-	-	-	-	34,113	-	216,398
FUND BALANCES								
Fund balances:								
Nonspendable:								
Inventory	62,116	-	-	-	-	-	-	62,116
Prepaid items	-	-	-	-	-	-	600	600
Restricted:								
Judicial	-	-	-	-	-	-	81,846	81,846
Capital projects	583,579	1,054,214	2,494,375	739,138	160	-	-	4,871,466
Culture and recreation	-	-	-	-	-	-	9,668	9,668
Public safety	-	-	-	-	-	-	1,219,314	1,219,314
Special services	-	-	-	-	-	839,279	-	839,279
Unassigned	5,143,885	-	-	-	-	-	-	5,143,885
Total fund balances	5,789,580	1,054,214	2,494,375	739,138	160	839,279	1,311,428	12,228,174
Total liabilities, deferred inflows of resources and fund balances	$ 7,524,409	$ 1,273,885	$ 2,494,375	$ 881,958	$ 2,886,359	$ 951,251	$ 1,950,052	$ 17,962,289

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

HARALSON COUNTY, GEORGIA

Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
June 30, 2021

Total Governmental Fund Balances			$ 12,228,174
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			
	Cost	$ 41,989,420	
	Less accumulated depreciation	(23,607,095)	18,382,325
The net pension asset is not a current financial resource and is not recorded in the fund statements.			21,036
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.			
	Property taxes	216,398	216,398
The deferred outflows are not current assets or financial resources; and the deferred inflows are not due and payable in the current period and therefore are not reported in the Governmental Funds.			
	Deferred outflows related to pension	938,187	
	Deferred inflows related to pension	(1,521,075)	(582,888)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.			
	Compensated absences payable	(207,373)	(207,373)
Net position of governmental activities			$ 30,057,672

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

HARALSON COUNTY, GEORGIA

Statement of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2021

	General	T-SPLOST	SPLOST VI	SPLOST VI	ARPA	Special Services Districts	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES								
Taxes	$ 12,662,203	$ 2,183,555	$ 3,552,479	$ 1,168,268	$ -	$ 3,362,890	$ -	$ 22,929,395
Licenses and permits	-	-	-	-	-	200,897	-	200,897
Intergovernmental	1,059,359	-	-	-	7,175	8,447	136,156	1,211,137
Charges for services	351,743	-	-	-	-	112,622	549,858	1,014,223
Fines and forfeitures	643,620	-	-	-	-	-	869,364	1,512,984
Interest income	1,091	1,098	2,999	145	163	-	13,629	19,125
Contributions and donations	-	-	-	-	-	-	2,022	2,022
Miscellaneous	158,734	-	-	-	-	355	18,559	177,648
Total revenues	14,876,750	2,184,653	3,555,478	1,168,413	7,338	3,685,211	1,589,588	27,067,431
EXPENDITURES								
Current:								
General government	2,405,780	-	-	-	7,178	-	-	2,412,958
Judicial	1,438,458	-	-	-	-	-	177,275	1,615,733
Public safety	5,853,989	-	-	-	-	2,678,576	1,235,461	9,768,026
Public works	2,048,379	-	-	-	-	445,392	-	2,493,771
Health and welfare	1,232,239	-	-	-	-	-	-	1,232,239
Culture and recreation	44,955	-	-	-	-	321,126	-	366,081
Housing and development	151,570	-	-	-	-	160,384	-	311,954
Capital outlay	-	1,372,541	533,572	14,540	-	-	-	1,920,653
Debt service:								
Principal	-	-	1,325,978	-	-	-	-	1,325,978
Interest	-	-	16,985	-	-	-	-	16,985
Intergovernmental	-	-	680,389	414,735	-	-	-	1,095,124
Total expenditures	13,175,370	1,372,541	2,556,924	429,275	7,178	3,605,478	1,412,736	22,559,502
Excess (deficiency) of revenues over (under) expenditures	1,701,380	812,112	998,554	739,138	160	79,733	176,852	4,507,929
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of capital assets	50,761	-	-	-	-	-	-	50,761
Transfers in	256	-	-	-	-	-	514,295	514,551
Transfers out	(514,295)	-	-	-	-	-	(256)	(514,551)
Total other financing sources (uses)	(463,278)	-	-	-	-	-	514,039	50,761
Net change in fund balances	1,238,102	812,112	998,554	739,138	160	79,733	690,891	4,558,690
FUND BALANCE, beginning of year	4,551,478	242,102	1,495,821	-	-	759,546	620,537	7,669,484
FUND BALANCE, end of year	$ 5,789,580	$ 1,054,214	$ 2,494,375	$ 739,138	$ 160	$ 839,279	$ 1,311,428	$ 12,228,174

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

HARALSON COUNTY, GEORGIA

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds To the Statement of Activities For the Fiscal Year Ended June 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ 4,558,690
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.		
Capital outlays	$ 415,211	
Depreciation expense	(1,177,892)	(762,681)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.		
Disposal of capital assets	(11,029)	(11,029)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	65,756	65,756
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal repayments:		
Capital leases	80,980	
Bonds payable	1,245,000	1,325,980
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.		
Accrued interest payable	3,353	
Net pension liability	234,676	
Compensated absences payable	(23,251)	214,778
Change in net position of governmental activities		$ 5,391,494

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

HARALSON COUNTY, GEORGIA

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2021

ASSETS	
Cash	$ 857,243
Taxes receivable	301,454
Total assets	1,158,697
LIABILITIES	
Due to others	726,488
Uncollected taxes	301,454
Total liabilities	1,027,942
NET POSITION	
Restricted	
Individuals, organizations and other governments	130,755
Total net position	130,755
Total liabilities and net position	$ 1,158,697

See accompanying notes to the basic financial statements.

HARALSON COUNTY, GEORGIA

Statement of Changes in Fiduciary Net Position
Custodial Funds
June 30, 2021

ADDITIONS	
Taxes	$ 15,109,356
Fines and fees collected	2,083,679
Interest income	780
Total additions	17,193,815
DEDUCTIONS	
Taxes and fees paid to other governments	15,111,551
Payments to Board of Commissioners	1,085,985
Payments to others	991,771
Total deductions	17,189,307
Net increase in fiduciary net position	4,508
NET POSITION, beginning of year, restated	126,247
NET POSITION, end of year	$ 130,755

See accompanying notes to the basic financial statements.

NOTES TO THE BASIC FINANCIAL STATEMENTS



NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

The most significant of the County's accounting policies are described below.

Reporting Entity

Haralson County, Georgia (the "County") was created by legislative act on January 26, 1856 and operates under a County Commissioners form of government, providing the following services as authorized by its charter: public safety, highways and streets, health and social services, culture-recreation, courts, correctional institute, public improvements, planning and zoning and general administrative services.

The reporting entity is comprised of the primary government and component units that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes, or issues their debt.

The component unit columns included on the government-wide financial statements identified the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

Brief descriptions of the discretely presented component units follow:

Development Authority of Haralson County (Development Authority) – The Development Authority is a public corporation created to promote industry and trade in the County. The County Commissioner appoints the seven-member Development Authority Board of Directors. The Development Authority is responsible for adopting its own annual budget and making its own operating decisions. However, the County does provide substantial financial support each year to the Development Authority. The Development Authority is presented as a governmental fund type. The Development Authority does not issue separately audited financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Haralson County Health Department (Health Department) – The Health Department provides health care services and health education to residents of Haralson County. The Health Department receives financial support from Haralson County, Georgia, the State of Georgia, and the Federal Government. The County Commissioner appoints a majority of the Board of Directors. The Health Department issued separately audited financial statements for fiscal year ended June 30, 2021 and copies of these financial statements may be obtained from their administrative office at Buchanan, Georgia.

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

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

The statement of net position presents the financial position of the governmental type activities of the County and its discretely presented component units at year-end. The statement of net position includes non-current assets and non-current liabilities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a function and, therefore, clearly identifiable to that particular function.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services, which report fees and other charges to users of the County's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which functions the revenues are *restricted*. Taxes and other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary, and fiduciary funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Major individual governmental funds are reported in separate columns with composite columns for non-major funds in the fund financial statements. Fiduciary funds are reported by type.

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses two categories of funds: governmental and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used and fund liabilities are assigned to the fund from which they will be liquidated. The following are the major governmental funds:

General Fund - The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The fund balance of the General Fund is available to the county for any purpose, provided it is expended or transferred according to the general laws of Georgia.

T-SPLOST Fund - accounts for the financial resources provided from the one percent Transportation Special Purpose Local Option Sales Tax. Such resources are to be used for transportation improvements.

SPLOST VI Fund - accounts for the financial resources provided from the 2014 one percent Special Purpose Local Option Sales Tax. Such resources are to be used for improvements to parks and recreation facilities, water and sewer projects, public safety projects, road improvements and the administrative buildings projects.

SPLOST VII Fund - accounts for the financial resources provided from the 2021 one percent Special Purpose Local Option Sales Tax. Such resources are to be used for improvements to parks and recreation facilities, water and sewer projects, public safety projects, road improvements and the administrative buildings projects.

ARPA Fund - accounts for the financial resources provided from the American Rescue Plan Act. Such resources are to be used for the support of public health expenditures, to address the negative economic impacts caused by the public health emergency, to replace lost public sector revenue, provide premium pay for essential workers, and invest in water, sewer, and broadband infrastructure.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Services Districts - This major special revenue fund is used to account for the monies collected to fund operations of the unincorporated County's fire, sanitation, parks and recreation, and business licensing and permits. Financing is provided by a specific annual property tax levy, local option sales taxes, insurance premium taxes, other taxes, business license and charges for services. Collections are restricted for use in this specific area.

Additionally, the County reports the following fund types:

Special Revenue Funds **–** Special revenue funds account for revenue sources that are restricted to expenditures for a specific purpose.

Fiduciary Funds **–**The County's fiduciary funds are custodial funds. Constitutional officers use these funds to temporarily hold assets.

Measurement Focus, Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are for the proprietary fund and the fiduciary funds. Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes, grants, and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, sales taxes, intergovernmental grants, and investment earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

Accounting and financial reporting for non-exchange transactions and the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's water function and various other functions of the County. Elimination of these charges would distort the direct costs reported for the various functions concerned.

Assets, Liabilities and Fund Equity

Cash

Cash includes amounts in demand deposits and all highly liquid investments such as bank certificates of deposits.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the government or governmental agency
- Obligations of any corporation of the government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. obligations.

Receivables

All property tax and other receivables are reported net of an allowance for uncollectibles.

Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental column of the statement of net position.

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an asset at the time the individual item is purchased. The cost of inventory items is recorded as expenditures in the governmental fund types when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

Note 1 – Summary of Significant Accounting Policies (continued)

Capital Assets

General capital assets are those assets that generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets, donated works of arts and similar items, and capital assets received in a service arrangement are recorded at acquisition value. The County maintains a capitalization threshold of $5,000.

Improvements to capital assets are capitalized if they exceed the capitalization policy and extend the useful life of the asset or increase the value of the asset. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land, rights-of-way and construction in progress, when applicable. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental-Activities Estimated Lives
Improvements other than buildings	10 – 60 years
Buildings	40 – 60 years
Machinery and equipment	3 – 10 years
Infrastructure	40 years

Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive infrastructure is also included in this report and includes infrastructure constructed since 1980.

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

Note 1 – Summary of Significant Accounting Policies (continued)

Compensated Absences

Accumulated sick pay benefits have not been recorded as a liability because these benefits are payable only upon illness of an employee while in the employment of the County and the amount of such payments cannot be reasonably estimated. Accumulated unpaid vacation costs are accrued when incurred in the government-wide financial statements. A liability for the amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only "*when due*."

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of these funds. Capital leases are recognized as a liability in the governmental fund financial statements when due.

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 assets and liabilities under the current financial resources measurement focus of accounting. 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. Only the County Commission 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 Commission has authorized the County Manager 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 balances 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: 1) committed, 2) assigned, and 3) unassigned.

Net Position – Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net position invested in capital assets, consists of capital assets, net of accumulated depreciation. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the 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 are available.

Interfund Activity

Interfund transfers are reported as other financing sources/uses in governmental funds. Transfers between funds reported in the governmental activities column are eliminated.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The government has one type of item that qualifies for reporting in this category. It is the item related to pension benefits reported in the government wide Statement of Net Position.

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

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 Haralson County 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 (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Accounting Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2 – Compliance and Accountability

Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and all special revenue funds. Project length budgets are adopted for the capital projects funds. The annual budgets are based on requests made by various department heads. The budget includes proposed expenditures and the means of financing them.

Prior to the budget being legally enacted through passage of an ordinance, public hearings are held to obtain taxpayer comments. The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change to the General Fund in total or departmental appropriation requires approval of the Board of Commissioners. Any change to the special revenue funds in total appropriation requires approval of the Board of Commissioners.

Excess of Expenditures over Appropriations

All department's expenditures were within its budgeted appropriations.

During the year, the Commissioners authorized amendments to include appropriations for some activities that were not originally budgeted and to reclassify certain character and functional expenditures.

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NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

Custodial Credit Risk Related to Deposits

Total cash and cash equivalents as of June 30, 2021, are summarized as follows:

Cash and Cash Equivalents		
Balances per statement of net position:		
General Fund	$	6,151,128
T-SPLOST Fund		973,887
SPLOST VI Fund		2,493,692
SPLOST VII Fund		479,647
ARPA Fund		2,886,359
Special Services Districts Fund		8,445
Nonmajor Governmental Funds		1,343,984
		14,337,142
Balances per statement of net position (Component Units):		
Haralson County Health Department		770,662
Development Authority of Haralson County		353,249
Balances per statement of fiduciary net position:		
Custodial Funds		857,243
	$	16,318,296

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, 2021, all the deposits of the County and the component units were properly insured and collateralized as required by the Official Code of Georgia Annotated (OCGA) Section 45-8-12(c) and as defined by GASB pronouncements.

NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

Receivables

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

	General	T-SPLOST	SPLOST VII	Special Service Districts	Nonmajor Governmental	Total
Receivables:						
Accounts	$ 3,732	$ -	$ -	$ 10,418	$ 92,098	$ 106,248
Taxes	469,942	299,998	402,311	122,018	-	1,294,269
Interest	-	-	-	-	1,227	1,227
Notes	-	-	-	-	400,993	400,993
Gross receivables	473,674	299,998	402,311	132,436	494,318	1,802,737
Less allowance for uncollectibles	(12,642)	-	-	-	-	(12,642)
Net total receivables	$ 461,032	$ 299,998	$ 402,311	$ 132,436	$ 494,318	$ 1,790,095

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes were levied on August 15, 2020 and were payable on or before December 1, 2020. Property Taxes levied for the year ending June 30, 2021 and not collected are recorded as receivables, net of estimated uncollectibles. The property tax levy for County operations was 10.1 mills and for Special Service Districts was 4.49 for the tax year 2020.

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NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

Due From Other Governments

Amounts due from other governments at June 30, 2021, consist of the following:

Primary Government		
General Fund:		
State of Georgia Victim Assistance Program	$	1,831
State of Georgia Department of Transportation		57,896
Georgia Bureau of Investigation		133,544
Haralson-Paulding Drug Task Force		50
Haralson-Paulding Drug Task Force		10,432
Haralson County DFACS		-
CARES Act		-
Total General Fund		203,753
Crime Victim Assistance Program Fund:		
State of Georgia Crime Victim Assistance Program	$	75,321
Total General Fund		75,321
Drug Abuse Treatment Fund:		
City of Bremen, Georgia	$	5
State of Georgia Department of Corrections		139
Total Drug Abuse Treatment Fund		414
Total Governmental Activities/Primary Government	$	329,689
Component Unit		
Haralson County Health Department:		
Georgia Department of Public Health	$	40,666
Floyd County Health Department		105,506
Total Haralson County Health Department	$	146,172

NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

Interfund Balances and Transfers

Interfund balances at June 30, 2021, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

Interfund balances as of June 30, 2021, consisted of the following:

	Due From Balances		
Due To Balances	General Fund	Special Services Districts Fund	Totals
General Fund	$ -	$ 540,693	$ 540,693
Special Services Districts Fund	760,169	-	760,169
Nonmajor Governmental Funds	35,415	-	35,415
Total	$ 795,584	$ 540,693	$ 1,336,277

Interfund transfers for the year ended June 30, 2021, consisted of the following:

Transfers In	Transfers Out	Amount
E-911 Fund	General Fund	$ 514,295
General Fund	Nonmajor Governmental Funds	256
		$ 514,551

Transfers are used to report revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them and unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

Capital Assets

Capital asset activity for the fiscal year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 940,348	$ -	$ -	$ -	$ 940,348
Construction in progress	-	-	-	-	-
Total	940,348	-	-	-	940,348
Capital assets, being depreciated:					
Buildings and improvements	20,931,489	17,512	-	-	20,949,001
Machinery and equipment	16,956,822	397,699	(2,620,424)	-	14,734,097
Infrastructure	5,365,974	-	-	-	5,365,974
Total	43,254,285	415,211	(2,620,424)	-	41,049,072
Less accumulated depreciation for:					
Buildings and improvements	(6,531,235)	(505,002)	-	-	(7,036,237)
Machinery and equipment	(14,773,736)	(611,725)	2,609,395	-	(12,776,066)
Infrastructure	(3,733,627)	(61,165)	-	-	(3,794,792)
Total	(25,038,598)	(1,177,892)	2,609,395	-	(23,607,095)
Total capital assets, being depreciated, net	18,215,687	(762,681)	(11,029)	-	17,441,977
Governmental activities capital assets, net	$ 19,156,035	$ (762,681)	$ (11,029)	$ -	$ 18,382,325

Governmental activities depreciation expense:

Governmental activities:	
General government	$ 64,535
Judicial	39,456
Public safety	620,402
Public works	260,854
Health and welfare	43,078
Culture and recreation	149,567
Total depreciation expense - governmental activities	$ 1,177,892

NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Component Units:				
Capital assets, not being depreciated:				
Land	$ 162,605	$ -	$ -	$ 162,605
Construction in progress	200,000	-	(200,000)	-
Total	362,605	-	(200,000)	162,605
Capital assets, being depreciated:				
Buildings and improvements	73,845	-	-	73,845
Machinery and equipment	36,558	-	-	36,558
Infrastructure	3,739,728	-	-	3,739,728
Total	3,850,131	-	-	3,850,131
Less accumulated depreciation for:				
Buildings and improvements	(25,958)	(3,446)	-	(29,404)
Machinery and equipment	(36,138)	(271)	-	(36,409)
Infrastructure	(2,591,211)	(146,221)	-	(2,737,432)
Total	(2,653,307)	(149,938)	-	(2,803,245)
Total capital assets, being depreciated, net	1,196,824	(149,938)	-	1,046,886
Governmental activities capital assets, net	$ 1,559,429	$ (149,938)	$ (200,000)	$ 1,209,491

Long-Term Debt

Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due In More Than One Year
Governmental activities:						
Compensated absences	$ 184,122	$ 199,646	$ 176,395	$ 207,373	$ 118,203	$ 89,170
Direct Borrowings:						
Capital lease payable	80,980	-	80,980	-	-	-
General obligations bonds	1,245,000	-	1,245,000	-	-	-
Governmental activities long-term liabilities	$ 1,510,102	$ 199,646	$ 1,502,375	$ 207,373	$ 118,203	$ 89,170

The compensated absences liability will be paid from the General Fund, Special Services Districts Fund, and E-911 Fund from which employees' salaries are paid. The Special Services Districts Fund paid off the capital lease payable during the current year. The bonds payable was paid off with special purpose local option sales taxes collected by the SPLOST VI Fund during the current year.

NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

General Obligation Bonds

In February 2015, the County issued $7,110,000 of General Obligation Sales Tax Bonds, Series 2015. The bond proceeds are to be used to fund SPLOST projects. The debt service payments will be paid by future sales tax collections. Interest will accrue on the outstanding principal amount of the bonds from at the rate of 1.60% per annum, and interest installments shall be payable on May 1 and November 1 of each year, commencing November 1, 2015

The obligation to pay the principal of and interest on this bond is a general obligation debt of the County and constitutes a pledge of the full faith and credit of the County. The general obligation indebtedness evidenced by this bond is secured by and payable from a direct annual ad valorem tax levied, without limitation as to rate or amount, upon all taxable property within the County, which is subject to taxation for such purposes, in amounts sufficient to pay the principal of and interest on this bond. In the event of default, the lender may declare the entire debt immediately due and payable and exercise any and all rights and remedies available to it.

The general obligation bonds were paid off during the current year.

Capital Leases

During the 2017 fiscal year, the County purchased two new fire trucks through a capital lease agreement for $417,418. The total cost of the two fire trucks was $528,768. The lease bears an interest rate of 2.12% payable in monthly installments of $27,279 through March 2021. The financing is secured by a first lien security interest in all personal property acquired with proceeds. The lessor reserves the right to negotiate or terminate its interest in this transaction in event of default.

During the 2019 fiscal year, the County purchased a front loader through a capital lease agreement for $180,000. The total cost of the front loader was $238,376. The lease bears an interest rate of 2.94% payable in annual installments of $15,726 through March 2021. The financing is secured by a first lien security interest in all personal property acquired with proceeds. The lessor reserves the right to negotiate or terminate its interest in this transaction in event of default.

The capital leases were paid off during the current year.

NOTE 4 – OTHER NOTES

Defined Benefit Pension Plan – Primary Government

Plan Description

The County, as authorized by the County Commission, has established a non-contributory defined benefit pension plan, the Association County Commissioners of Georgia Haralson County Defined Benefit Plan (The Plan), covering the majority of all of the County's employees. The County's pension plan is administered through the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (the ACCG plan), an agent multiple-employer pension plan administered by GEBCorp and affiliated with the Association of County Commissioners of Georgia (ACCG). The Plan provides retirement, disability, and death benefits to plan members and beneficiaries. The ACCG, in its role as the Plan sponsor, has the sole authority to establish and amend the benefit provisions and the contribution rates of the County related to the Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The County Commission retains this authority. The ACCG Plan issues a publicly available financial report that includes financial statements and required supplementary information for the pension trust. That report may be obtained at www.gebcorp.com or by writing to Association County Commissioners of Georgia, Retirement Services, 191 Peachtree Street, NE, Atlanta, Georgia 30303 or by calling (800) 736-7166.

Plan Membership

As of January 1, 2021, pension plan membership consisted of the following:

Retirees. Beneficiaries and Disables receiving benefits	45
Terminated plan participants entitled to but not yet receiving benefits	134
Active employees participating in the Plan	189
Total number of Plan Participants	368

Contributions

The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of ACCG has adopted a recommended actuarial funding policy which meets the state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy or the Plan, as adopted by the County Board of Commissioners is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfounded accrued liability. The County is required to contribute the actuarially determined rate. For the year ended June 30, 2021, the County's contribution rate was 7.00% of annual payroll. County contributions to the Plan were $388,083 for the year ended June 30, 2021.

NOTE 4 – OTHER NOTES (CONTINUED)

Net Pension Liability of the County

Effective July 1, 2015, the County implemented the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27, which significantly changed the County's accounting for pension amounts. The information disclosed below is presented in accordance with this standard.

The County's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as January 1, 2021 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2021.

Actuarial Assumptions. The total pension liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary increases	Normalized rates of 3.50% - 5.50%
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

Net Pension Liability of the County (Continued)

Actuarial Assumptions (Continued). Mortality rates were based on the RP-2000 Combined Health Mortality Table.

The actuarial assumptions used in the January 1, 2021 valuation were based on the results of the February 2014 experience study.

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS. Expected future rates of return (expected return, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

NOTE 4 – OTHER NOTES (CONTINUED)

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	30%	25% - 35%
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%
Total	100%	

Discount rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates and the member rate. Based on these 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 of the projected benefit payments to determine the total pension liability.

NOTE 4 – OTHER NOTES (CONTINUED)

Net Pension Liability of the County (Continued)

Changes in the Net Pension Liability of the County.

The changes in the components of the net pension liability of the County for the year ended June 30, 2021 were as follows:

Changes In Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2019	$ 9,114,426	$ 8,157,153	$ 957,273
Changes for the year:			
Service cost	382,510	-	382,510
Interest	627,240	-	627,240
Differences between expected and actual experience	(484,358)	-	(484,358)
Assumption Changes	14,815	-	14,815
Contributions—employer	-	388,083	(388,083)
Contributions—employee		144,057	(144,057)
Net investment income	-	1,109,481	(1,109,481)
Benefit payments, including refunds of employee contributions	(307,700)	(307,700)	-
Administrative expense	-	(42,899)	42,899
Other changes	-	(80,206)	80,206
Net changes	232,507	1,210,816	(978,309)
Balances at December 31, 2020	$ 9,346,933	$ 9,367,969	$ (21,036)

The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total liability.

The pension liabilities will be paid from the General Fund, Special Services Districts Fund, and E-911 Fund from which employees' salaries are paid.

NOTE 4 – OTHER NOTES (CONTINUED)

Net Pension Liability of the County (Continued)

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 percent, 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 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's Net Pension Liability	$ 1,234,638	$ (21,036)	$ (1,060,319)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective.

Calculations are based on the substantive plan in effect as of December 31, 2020, and the current sharing pattern of costs between employer and employee.

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

For the year ended June 30, 2021, the County recognized pension expense of $152,342. At June 30, 2021, the County reported a deferred outflow of resources related to pensions from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 824,123
Changes of assumptions	550,104	-
Net difference between projected and actual earnings on pension plan investments	-	696,562
Employer contributions subsequent to measurement date	388,083	-
	$ 938,187	$ 1,520,685

Deferred Outflows(Inflows) Recognized in Future Years

Year Ended June 30					
2022	2023	2024	2025	2026	Thereafter
$ (233,152)	$ (233,153)	$ (233,153)	$ (233,154)	$ (27,123)	$ (10,846)

NOTE 4 – OTHER NOTES (CONTINUED)

Defined Benefit Pension Plan – Haralson County Board of Health

Plan Description

The Employee's Retirement System of Georgia (ERS), is a cost-sharing multiple-employer defined benefit 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 a Board of Trustees and has the powers and privileges of a corporation. The Plan is administered by the Employees' Retirement System of Georgia. The ERS is being funded in conformity with the minimum funding standard set forth in Code Section 47-20-10 of the Public Retirement Systems Standard Law and the funding policy adopted by the Board of Trustees. Each plan and fund, including benefit contribution provisions, was established and can be amended by state law. The Plan issues a publicly available financial report that can be obtained at www.ers.ga.gov.

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.

NOTE 4 – OTHER NOTES (CONTINUED)

Defined Benefit Pension Plan – Haralson County Board of Health

Contributions and Vesting

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 state is required to contribute at a specified percentage of active member payrolls, determined annually by actuarial valuation. The state contributions are not at any time refundable to the member or his/her beneficiary.

Employer required contributions under both the old plan and the new plan represented 24.66% of the covered payroll. Employer required contributions for GSEPS represented 21.57% of the covered payroll.

Members become vested after ten years of membership service. Upon termination of employment, member contributions with accumulated interest are refundable upon request by the member. However, if an otherwise vested member terminates and withdraws his/her member contribution, the member forfeits all rights to retirement benefits. Total employer contributions to the pension plan for the year ended June 30, 2021, were $61,518 based on qualifying salaries of $263,825.

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

At June 30, 2021 the Health Department reported a liability of $448,387 for its proportionate share of the collective net pension liability. The collective net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The Health Department's proportion of the collective net pension liability was based on its share of contributions to the pension plan relative to the total employer contributions of all participating ERS employers. At June 30, 2020, the Health Department's proportion was 0.010638%, which was an increase of 0.001397% from its proportion measured as of June 30, 2019.

NOTE 4 – OTHER NOTES (CONTINUED)

Defined Benefit Pension Plan – Haralson County Board of Health

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

For the year ended June 30, 2021, the Health Department recognized pension expense of $75,777. At June 30, 2021, the Health Department 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	$ 5,462	$ -
Net difference between projected and actual earnings on pension plan investments	6,334	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	33,904	9,196
Employer contributions subsequent to measurement date	61,518	-
	$ 107,218	$ 9,196

The $61,518 reported as deferred outflows of resources related to pensions resulting from Health Department contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Outflows(Inflows) Recognized in Future Years

Year Ended June 30					
2022	2023	2024	2025	2026	Thereafter
$ 8,918	$ 14,696	$ 7,350	$ 5,540	$ -	$ -

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2015, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increase	3.25-7.00%, including inflation
Investment rate of return	7.30%, net pension plan investment expense (Including inflation)

NOTE 4 – OTHER NOTES (CONTINUED)

Actuarial Assumptions (Continued)

Mortality rates were based on the RP-2000 Combined Mortality Table for the periods after service retirement, for dependent beneficiaries, and for deaths in active service, and the RP-2000 Disabled Mortality Table set back eleven years for males for the period after disability retirement.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

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 future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return 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%	-0.10%
Domestic Large Equities	46.20%	8.90%
Domestic Small Equities	1.30%	13.20%
International Developed Market Equities	12.40%	8.90%
International Emerging Market Equities	5.10%	10.90%
Alternatives	5.00%	12.00%
Total	100.00%	

* Rates shown are net of the 2.75% assumed rate of inflation

Discount Rate

The discount rate used to measure the total pension liability was 7.30%. 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 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.

NOTE 4 – OTHER NOTES (CONTINUED)

Sensitivity of the Agency's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.30%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-point higher (8.30%) than the current rate:

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
Employer's Proportionate Share Net Pension Liability	$ 630,802	$ 448,387	$ 292,717

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS Comprehensive Annual Report. The supporting actuarial information is included in the GASB Statement No. 67 Report for the ERS. The ERS auditor's report on the total pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the sum of all participating entities, along with supporting schedules is also available. The additional financial and actuarial information is available at www.ers.ga.gov.

Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457 (d). The Plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The County does not contribute to the plan.

The County is exposed to various risks of losses related to torts, thefts of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains third party coverage for claims arising from property and general liability claims.

The Government has joined together with other counties in the state as part of the Association of County Commissioners of Georgia Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

NOTE 4 – OTHER NOTES (CONTINUED)

Risk Management (Continued)

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

The fund is to defend and protect the members of the fund against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The fund is to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

Contingent Liabilities

On July 10, 2012 the County resolved to agree to make payments due to GEFA (Georgia Environmental Finance Authority), in the event Haralson County Water Authority has insufficient funds to repay GEFA loan, WS11L15WS, pursuant to the terms of an Environmental Facilities Agreement between the County and the Authority dated October 2, 2012. The Authority's indebtedness under the above GEFA loan totaled $3,000,000. The proceeds from the loan were used to facilitate the acquisition, construction, and installation of additions, extensions, or improvements to the environmental facilities of the Authority. The Authority has made all regularly scheduled debt service payments as of June 30, 2021.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County is involved in various claims and matters of litigation which, in the opinion of the County Attorney, the potential claims against the County not covered by insurance resulting from such litigation would not materially affect the financial statements of the County.

NOTE 4 – OTHER NOTES (CONTINUED)

Joint Ventures

Northwest Georgia Regional Commission

Under Georgia Law, the County, in conjunction with other cities and counties in the northwest Georgia area, is a member of the Northwest Georgia Regional Commission (NWGRC) and is required to pay annual dues thereto. During its year ended June 30, 2021, the County paid $18,793 in such dues. Membership in an NWGRC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the NWGRC in Georgia. The NWGRC Board membership includes the chief elected official of each County and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an NWGRC. Separate financial statements may be obtained from the Northwest Georgia Regional Commission, P.O. Box 1798, Rome, Georgia 30162-1798.

Western Area Regional Radio System Authority

Haralson County, Carroll County, Coweta County and Heard County are members of the Western Area Regional Radio System Authority (WARRSA), which was created to provide an interoperable, high quality, and reliable and uninterrupted communication signal for public safety and public services. During the fiscal year ended June 30, 2021, the County paid $96,950 to the Authority for its annual subscription. The Act creating the Authority provides that obligations of the authority shall not be deemed to constitute a debt of the establishing local governments nor a pledge of the faith and credit of said establishing local governments. Separate financial statements may be obtained from the Treasurer of the WARRSA, 155 Van Wert Street, Buchanan, Georgia 30113, 770-646-2002.

Haralson County Water Authority

The County, in conjunction with the cities of Bremen, Buchanan, Tallapoosa and Waco, has created the Haralson County Water Authority and the Haralson County Solid Waste Management Authority. The Haralson County Water Authority's board is composed of one representative from each of the municipalities, the Commissioner of Haralson County, and three representatives from the private sector. The County has no financial or equity interest in the entity nor does the County materially contribute to the continued existence of the entity. The County has no responsibility for the Authority's debt service requirements. Separate financial statements may be obtained from the Haralson County Water Authority, 4277 Georgia Highway 120, Buchanan, Georgia 30113-4911.

NOTE 4 – OTHER NOTES (CONTINUED)

Haralson County Solid Waste Management Authority

The County, in conjunction with the cities of Bremen, Buchanan, Tallapoosa and Waco, has created the Haralson County Solid Waste Management Authority. The Haralson County Solid Waste Management Authority's Board is composed of the Commissioner of Haralson County and one representative from each city. The County did not pay landfill fees to the Haralson County Solid Waste Management Authority in the current year due to the closing of the Haralson County Landfill. The County has no equity interest in the entity nor does the County materially contribute to the continued existence of the entity. According to the Department of Natural Resources, the County has the responsibility for insuring the financial viability of the solid waste facility should the obligations of the facility not be met internally. The County uses the Financial Assurance Mechanism to demonstrate their ability to meet their financial obligation under 40 CFR Part 258 to assure cost totaling $690,589 as of June 30, 2021. However, the facility should accumulate sufficient financial resources for services provided by the facility to function without placing a significant burden on the County.

No related party transactions have occurred between the County and the Haralson County Solid Waste Management Authority. Separate financial statements may be obtained from the Haralson County Water Solid Waste Management Authority, 4277 Georgia Highway 120, Buchanan, Georgia 30113-4911.

State and federal laws and regulations require Haralson County Solid Waste Management Authority 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. The landfill stopped accepting waste in January 2000. The $690,589 reported as landfill closure and post-closure care liability at June 30, 2021 represents the cumulative amount reported to date of $2,589,828 based on the use of 100 percent of the estimated capacity of the landfill less closure and post-closure expenses incurred to date of $1,514,113.

The amounts are based on what it would cost to perform all closure and post-closure care in the fiscal year ending June 30, 2021. Actual cost may vary due to inflation, changes in technology, or changes in regulations.

NOTE 4 – OTHER NOTES (CONTINUED)

Haralson County Solid Waste Management Authority (continued)

Summarized financial information for the solid waste joint venture is detailed below:

Condensed Statement of Assets, Liabilities and Net Position
June 30, 2021

Current assets	
Cash	$ 1,302,282
Accounts receivable	209,768
Total current assets	1,512,050
Non-current assets	
Capital assets	
Non-depreciable	807,129
Depreciable, net	906,876
Total non-current assets	1,714,005
Total assets	$ 3,226,055
Current liabilities	$ 281,972
Long-term liabilities	
Capital lease payable	141,952
Accrued closure and post-closure costs	690,589
Total liabilities	1,114,513
Total net position	2,111,542
Total liabilities and net position	$ 3,226,055

Condensed Statement of Revenues and Expenses
For the Fiscal Year Ended June 30, 2021

Operating revenues	$ 2,013,993
Operating expenses	(1,299,838)
Nonoperating revenue	(10,499)
Change in net position	$ 703,656

Note 5 – Change in Accounting Principle

In conjunction with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, the County is required to reevaluate the accounting treatment of fiduciary activities. The new standard requires the County to determine if funds are considered custodial funds under the new definitions of GASB Statement No. 84. Therefore, in conjunction with the implementation of GASB Statement No. 84, the following restatement was required for the beginning net position of the Fiduciary Activities to properly report the custodial fund.

Net position, Custodial Activities, as previously reported	$	-
Implementation of GASB #84		126,247
Beginning net position, Custodial Activities, as restated	$	126,247

Note 6 – Subsequent Events

Subsequent events were evaluated through December 22, 2021, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION



HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Taxes				
Property taxes	$ 9,492,450	$ 10,069,399	$ 10,259,501	$ 190,102
Sales tax	1,905,000	2,155,000	2,328,409	173,409
Other taxes	52,500	52,500	74,293	21,793
Intergovernmental	892,586	1,059,586	1,059,359	(227)
Charges for services	167,750	235,250	351,743	116,493
Fines and forfeitures	522,800	572,800	643,620	70,820
Interest income	1,000	1,000	1,091	91
Contributions and donations	-	-	-	0
Miscellaneous	21,716	54,716	158,734	104,018
Total revenues	13,055,802	14,200,251	14,876,750	676,499
EXPENDITURES				
Current:				
General government				
Legislative Commissioners	418,343	430,643	415,059	15,584
Executive Administration	966,800	847,600	802,943	44,657
Elections	141,990	183,490	179,473	4,017
Tax Commissioner	472,595	476,995	429,617	47,378
Tax Assessor	362,751	365,451	292,143	73,308
Board of Equalization	10,259	12,759	11,664	1,095
General Government Plants & Buildings	103,707	277,207	274,881	2,326
Total general government	2,476,445	2,594,145	2,405,780	188,365
Judicial				
Superior Court	126,627	131,627	110,734	20,893
Clerk of Court	370,074	415,774	391,622	24,152
District Attorney	179,290	193,200	178,998	14,202
Magistrate Court	164,641	175,741	169,472	6,269
Probate Court	303,865	316,365	308,282	8,083
Juvenile Court	121,098	128,498	122,896	5,602
Public Defender	160,900	160,900	156,454	4,446
Total judicial	1,426,495	1,522,105	1,438,458	83,647
Public safety				
Sheriff	2,064,267	2,356,467	2,322,317	34,150
Jail Operations	2,310,849	2,566,349	2,549,219	17,130
Special Detail Operations	158,619	305,249	279,598	25,651
Sheriff Court Services	135,620	175,620	172,251	3,369
Corrections	120,282	122,147	117,289	4,858
Emergency Management	82,520	212,690	194,612	18,078
Coroner/Medical Examiner	44,575	51,075	43,462	7,613
Animal Control	189,043	194,168	175,241	18,927
Total public safety	$ 5,105,775	$ 5,983,765	$ 5,853,989	$ 129,776

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current:				
Public works				
Highways and streets	$ 2,099,300	$ 2,209,065	$ 2,048,379	$ 160,686
HCWA - CDBG	-	-	-	-
Total public works	2,099,300	2,209,065	2,048,379	160,686
Health and welfare				
Health	889,418	889,418	888,923	495
Welfare	84,000	98,000	87,833	10,167
Community Services	35,530	40,880	40,358	522
Transportation Services	235,365	236,440	215,125	21,315
Total health and welfare	1,244,313	1,264,738	1,232,239	32,499
Culture and recreation				
Libraries	44,955	44,955	44,955	-
Total culture and recreation	44,955	44,955	44,955	-
Housing and development				
Conservation	109,975	119,660	114,971	4,689
Forest Resources	11,599	11,599	11,599	-
Haralson County Development Authority	25,000	25,000	25,000	-
Total housing and development	146,574	156,259	151,570	4,689
Total expenditures	12,543,857	13,775,032	13,175,370	599,662
Excess of revenues over expenditures	511,945	425,219	1,701,380	1,276,161
OTHER FINANCING SOURCES AND USES				
Proceeds from sale of capital assets	4,000	90,726	50,761	(39,965)
Transfers in	-	-	256	256
Transfers out	(515,945)	(515,945)	(514,295)	1,650
Total other financing sources and uses	(511,945)	(425,219)	(463,278)	(38,059)
Net change in fund balances	-	-	1,238,102	1,238,102
FUND BALANCE				
Beginning of year	4,551,478	4,551,478	4,551,478	-
End of year	$ 4,551,478	$ 4,551,478	$ 5,789,580	$ 1,238,102

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
ARPA Fund
For the Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	$ -	$ 2,893,374	$ 7,175	$ (2,886,199)
Miscellaneous	-	-	163	163
Total revenues	-	2,893,374	7,338	(2,886,036)
EXPENDITURES				
Current				
General government	-	2,893,374	7,178	2,886,196
Total expenditures	-	2,893,374	7,178	2,886,196
Net change in fund balances	-	-	160	160
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ 160	$ 160

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Special Services District Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 3,275,859	$ 3,378,859	$ 3,362,890	$ (15,969)
Licenses and permits	157,700	157,700	200,897	43,197
Intergovernmental	-	8,000	8,447	447
Charges for services	70,687	93,687	112,622	18,935
Miscellaneous	-	-	355	355
Total revenues	3,504,246	3,638,246	3,685,211	46,965
EXPENDITURES				
Current				
Public safety	2,574,730	2,685,730	2,678,576	7,154
Public works	439,649	453,649	445,392	8,257
Culture and recreation	321,711	330,711	321,126	9,585
Housing and development	168,156	168,156	160,384	7,772
Total expenditures	3,504,246	3,638,246	3,605,478	32,768
Net change in fund balances	-	-	79,733	79,733
FUND BALANCE				
Beginning of year	759,546	759,546	759,546	-
End of year	$ 759,546	$ 759,546	$ 839,279	$ 79,733

Haralson County, Georgia

Required Supplementary Information
Defined Benefit Pension Plan

Schedule of Changes in the County's Net Pension Liability and Related Ratios

	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability							
Service cost	$ 382,510	$ 370,576	$ 277,632	$ 153,315	$ 156,811	$ 156,073	$ 156,123
Interest	627,240	552,360	564,236	541,854	501,104	467,524	438,243
Differences between expected and actual experience	(484,358)	61,269	(882,789)	(158,587)	134,137	(190,583)	-
Assumption Changes	14,815	403,212	446,652	24,082	232,199	236,732	-
Benefit payments, including refunds of employee contributions	(307,700)	(327,687)	(267,221)	(236,648)	(226,959)	(217,022)	(190,893)
Net change in total pension liability	232,507	1,059,730	138,510	324,016	797,292	452,724	403,473
Total Pension Liability							
Beginning of Year	9,114,426	8,054,696	7,916,186	7,592,170	6,794,878	6,342,154	5,938,681
End of Year(a)	$ 9,346,933	$ 9,114,426	$ 8,054,696	$ 7,916,186	$ 7,592,170	$ 6,794,878	$ 6,342,154
Plan Fiduciary Net Position							
Contributions - employer	$ 388,083	$ 388,758	$ 296,568	$ 299,962	$ 306,494	$ 271,126	$ 286,401
Contributions - employee	144,057	126,847	121,842	102,641	84,159	73,386	60,905
Net investment income	1,109,481	1,362,883	(308,233)	916,925	398,615	34,234	356,872
Benefit payments, including refunds of employee contributions	(307,700)	(327,687)	(267,221)	(236,648)	(226,959)	(217,022)	(190,893)
Administrative expense	(42,899)	(42,617)	(28,446)	(18,542)	(23,297)	(20,431)	(20,098)
Other	(80,206)	(34,386)	(30,554)	(69,428)	(70,006)	(43,871)	(84,886)
Net change in fiduciary net pension	1,210,816	1,473,798	(216,044)	994,910	469,006	97,422	408,301
Plan Fiduciary Net Position							
Beginning of Year	8,157,153	6,683,355	6,899,399	5,904,489	5,435,483	5,338,061	4,929,760
End of Year(b)	$ 9,367,969	$ 8,157,153	$ 6,683,355	$ 6,899,399	$ 5,904,489	$ 5,435,483	$ 5,338,061
City's Net Pension Liability(a) - (b)	$ (21,036)	$ 957,273	$ 1,371,341	$ 1,016,787	$ 1,687,681	$ 1,359,395	$ 1,004,093
Plan's fiduciary net position as a percentage of the total pension liability	100.2%	89.5%	83.0%	87.2%	77.8%	80.0%	84.2%
Covered payroll	$ 5,524,946	$ 5,619,967	$ 4,917,773	$ 3,162,209	$ 3,426,287	$ 3,484,132	$ 3,577,368
City's net pension liability as a percentage of covered payroll	-0.4%	17.0%	27.9%	32.2%	49.3%	39.0%	28.1%

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

Haralson County, Georgia

Required Supplementary Information
Defined Benefit Pension Plan

Schedule of County Contributions

	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 388,083	$ 388,758	$ 296,568	$ 299,962	$ 306,494	$ 271,126	$ 286,401
Contributions in relation to the actuarially determined contribution	388,083	388,758	296,568	299,962	306,494	271,126	271,126
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,275
Covered payroll	$ 5,701,744	$ 5,799,806	$ 5,075,142	$ 3,263,400	$ 3,535,928	$ 3,595,624	$ 3,691,844
Contributions as a percentage of covered payroll	6.8%	6.7%	5.8%	9.2%	8.7%	7.5%	7.3%

Notes to the Schedule

Valuation date	January 1, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market value with a 5-year smoothing period
Investment Return	7.00%
Future Salary Increases	4.00% per year with an age based scale as follows:

Age	Salary Increase
Under 30	4.0% rate plus 1.0%
30-39	4.0% rate plus 0.5%
40-49	4.0% rate less 0.5%
50+	4.0% rate less 1.0%

Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	None Remaining

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

Haralson County, Georgia

Required Supplementary Information
Haralson County Health Department - Component Unit

Schedule of Proportionate Share of the Net Pension Liability

	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.106380%	0.009241%	0.010267%	0.010691%	0.010766%	0.113210%	0.009025%
Proportionate share of the net pension liability	$ 448,387	$ 381,333	$ 422,080	$ 434,197	$ 509,277	$ 458,659	$ 338,493
Covered payroll during the measurement period	$ 263,825	$ 275,780	$ 239,928	$ 266,909	$ 268,335	$ 256,736	$ 266,787
Proportionate share of the net pension liability as a percentage of covered payroll	169.96%	138.27%	175.92%	162.68%	189.79%	178.65%	126.88%
Plan fiduciary net position as percentage of the total pension liability	76.21%	79.74%	76.68%	76.33%	72.34%	76.20%	77.99%

Schedule of Contributions

	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 66,140	$ 57,722	$ 64,974	$ 65,058	$ 61,881	$ 56,841	$ 37,515
Contributions made in relation to the contractually required contribution	66,140	57,722	64,974	65,058	61,881	56,841	37,515
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 263,825	$ 275,780	$ 239,928	$ 266,909	$ 268,335	$ 256,736	$ 266,787
Contributions as a percentage of covered payroll	25.07%	20.93%	27.08%	24.37%	23.06%	22.14%	14.06%

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

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES



Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for specific revenue sources (other than fiduciary or capital projects funds) that are legally restricted to expenditures for specified purposes.

The County's Nonmajor Special Revenue Funds are as follows:

Law Library Fund - To account for the resources received from various courts of Haralson County and used for the support of a centralized law library.

Sheriff's Forfeiture Fund – To account for monies confiscated under Federal and Georgia law by the Haralson County Sheriff's office related to controlled substance offenses. Such monies are restricted to defray the cost of complex investigations and to purchase equipment related to investigations.

Crime Victim Assistance Program Fund – To account for add on fine surcharges as required by O.C.G.A. 15-21-132, collected by various Haralson County and State Courts to be disbursed to Certified Haralson County Victim Assistance Programs.

County Jail Fund – To account for monies collected under O.C.G.A. 15-21-93 for the violation of any criminal or traffic law of this state or political subdivision in the amount of 10% of the base fine. Funds are restricted solely and exclusively for constructing, operating, and staffing county jails.

Special Law Enforcement Grant Fund – To account for grants and donations restricted to "community outreach" activities of the Sheriff's office.

Emergency Telephone System(E-911) Fund - To account for the monies collected under Georgia law by the telephone company on behalf of Haralson County. These monies are remitted to the County and are restricted to providing emergency 911 services to the residents of the County.

Juvenile Court Supervision Fee Fund - To account for the supervision fees received relating to the operation of the Juvenile Court.

Drug Abuse Treatment and Education (DATE) Fund - To account for monies collected under O.C.G.A. 15-21-100 related to additional penalties on controlled substance offenses. Such monies are restricted for drug abuse treatment and educational programs relating to controlled substances and marijuana.

Special Recreation Fund – To account for grants and donations received by the County restricted for recreational activities.

Drug Task Force Fund – To account for grants, other income and expenditures related to the Drug Task Force.

Employment Incentive Program Fund – To account for the financing program used in conjunction with traditional private financing for economic development projects resulting in employment of low- and moderate-income persons.

HARALSON COUNTY, GEORGIA

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds					
ASSETS	**Law Library**	**Sheriff's Forfeiture**	**Crime Victim Assistance Program**	**County Jail**	**Special Law Enforcement Grant**	**Emergency Telephone System (E-911)**
Cash	$ 24,657	$ 1,882	$ 10,317	$ 51,957	$ 2,025	$ 503,618
Receivables:						
Accounts	-	-	-	-	-	92,098
Interest	-	-	-	-	-	-
Notes	-	-	-	-	-	-
Due from other funds	-	-	-	18,133	-	-
Due from other governments	-	-	75,321	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	$ 24,657	$ 1,882	$ 85,638	$ 70,090	$ 2,025	$ 595,716
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 51	$ -	$ 28,398	$ -	$ -	$ -
Accrued liabilities	-	-	-	-	-	13,449
Due to other funds	-	-	-	-	-	515,000
Due to other governments	-	-	-	-	-	-
Total liabilities	51	-	28,398	-	-	528,449
FUND BALANCES(DEFICIT)						
Nonspendable:						
Inventory	-	-	-	-	-	-
Restricted for:	-	-	-	-	-	-
Judicial activities	24,606	-	57,240	-	-	-
Culture and recreation	-	-	-	-	-	-
Public safety activities	-	1,882	-	70,090	2,025	67,267
Total fund balances	24,606	1,882	57,240	70,090	2,025	67,267
Total liabilities and fund balances	$ 24,657	$ 1,882	$ 85,638	$ 70,090	$ 2,025	$ 595,716

(Continued)

HARALSON COUNTY, GEORGIA

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

ASSETS	Special Revenue Funds: Juvenile Court Supervision Fee	Drug Abuse Treatment and Education	Special Recreation	Drug Task Force	Employment Incentive Program	Total Nonmajor Funds
Cash	$ 8,237	$ 14,905	$ -	$ 457,333	$ 269,053	$ 1,343,984
Receivables:						
Accounts	-	-	-	-	-	92,098
Interest	-	-	-	-	1,227	1,227
Notes	-	-	-	-	400,993	400,993
Due from other funds	1,431	15,851	-	-	-	35,415
Due from other governments	-	414	-	-	-	75,735
Prepaid items	-	-	-	600	-	600
Total assets	$ 9,668	$ 31,170	$ -	$ 457,933	$ 671,273	$ 1,950,052
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts Payable	$ -	$ -	$ -	$ 2,487	$ -	$ 30,936
Accrued liabilities	-	-	-	-	-	13,449
Due to other funds	-	-	-	-	-	515,000
Due to other governments	-	-	-	79,239	-	79,239
Total liabilities	-	-	-	81,726	-	638,624
FUND BALANCES						
Nonspendable:						
Inventory	-	-	-	600	-	600
Restricted for:	-	-	-	-	-	-
Judicial activities	-	-	-	-	-	81,846
Culture and recreation	9,668	-	-	-	-	9,668
Public safety activities	-	31,170	-	375,607	671,273	1,219,314
Total fund balances	9,668	31,170	-	376,207	671,273	1,311,428
Total liabilities and fund balances	$ 9,668	$ 31,170	$ -	$ 457,933	$ 671,273	$ 1,950,052

HARALSON COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2021

	Special Revenue Funds					
	Law Library	Sheriff's Forfeiture	Crime Victim Assistance Program	County Jail	Special Law Enforcement Grant	Emergency Telephone System (E-911)
REVENUES						
Intergovernmental revenues	$ -	$ -	$ 136,156	$ -	$ -	$ -
Charges for services	-	-	-	-	-	549,858
Fines and forfeitures	14,333	113	19,531	15,073	-	-
Interest income	2	-	-	2	-	213
Contributions and donations	-	-	-	-	2,022	-
Miscellaneous revenue	-	-	18,559	-	-	-
Total revenues	14,335	113	174,246	15,075	2,022	550,071
EXPENDITURES						
Current:						
Judicial	4,653	-	172,122	-	-	-
Public safety	-	113	-	227	250	1,077,381
Culture and recreation	-	-	-	-	-	-
Total expenditures	4,653	113	172,122	227	250	1,077,381
Excess (deficiency) of revenues over (under) expenditures	9,682	-	2,124	14,848	1,772	(527,310)
OTHER FINANCING SOURCES(USES)						
Transfers in	-	-	-	-	-	514,295
Transfers out	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	514,295
Net change in fund balances	9,682	-	2,124	14,848	1,772	(13,015)
FUND BALANCE (DEFICIT), beginning of year	14,924	1,882	55,116	55,242	253	80,282
FUND BALANCE, end of year	$ 24,606	$ 1,882	$ 57,240	$ 70,090	$ 2,025	$ 67,267

(Continued)

HARALSON COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2021

	Special Revenue Funds					
	Juvenile Court Supervision Fee	Drug Abuse Treatment and Education	Special Recreation	Drug Task Force	Employment Incentive Program	Total Nonmajor Funds
REVENUES						
Intergovernmental revenues	$ -	$ -	$ -	-	-	$ 136,156
Charges for services	-	-	-	-	-	549,858
Fines and forfeitures	1	10,693	-	809,620	-	869,364
Interest income	4	10	-	237	13,161	13,629
Contributions and donations	-	-	-	-	-	2,022
Miscellaneous revenue	-	-	-	-	-	18,559
Total revenues	5	10,703	-	809,857	13,161	1,589,588
EXPENDITURES						
Current:						
Judicial	500	-	-	-	-	177,275
Public safety	-	-	-	157,490	-	1,235,461
Culture and recreation	-	-	-	-	-	-
Total expenditures	500	-	-	157,490	-	1,412,736
Excess (deficiency) of revenues over (under) expenditures	(495)	10,703	-	652,367	13,161	176,852
OTHER FINANCING SOURCES(USES)						
Transfers in	-	-	-	-	-	514,295
Transfers out	-	-	(256)	-	-	(256)
Total other financing sources(uses)	-	-	(256)	-	-	514,039
Net change in fund balances	(495)	10,703	(256)	652,367	13,161	690,891
FUND BALANCE, beginning of year	10,163	20,467	256	(276,160)	658,112	620,537
FUND BALANCE, end of year	$ 9,668	$ 31,170	$ -	$ 376,207	$ 671,273	$ 1,311,428

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Law Library Fund
For the Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	$ -	$ 11,000	$ 14,333	$ 3,333
Total revenues	-	11,000	14,335	3,335
EXPENDITURES				
Current				
Judicial	-	11,000	4,653	6,347
Total expenditures	-	11,000	4,653	6,347
Net change in fund balances	-	-	9,682	9,682
FUND BALANCE				
Beginning of year	14,924	14,924	14,924	-
End of year	$ 14,924	$ 14,924	$ 24,606	$ 9,682

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Sheriff's Forfeiture Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 5,000	$ 113	$ (4,887)
Total revenues	-	5,000	113	(4,887)
EXPENDITURES				
Current				
Public safety	-	5,000	113	4,887
Total expenditures	-	5,000	113	4,887
Net change in fund balances	-	-	-	-
FUND BALANCE				
Beginning of year	1,882	1,882	1,882	-
End of year	$ 1,882	$ 1,882	$ 1,882	$ -

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Crime Victim Assistance Program Fund
For the Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	$ -	$ 138,000	$ 136,156	$ (1,844)
Fines and forfeitures	-	18,000	19,531	1,531
Miscellaneous revenue	-	20,000	18,559	(1,441)
Total revenues	-	176,000	174,246	(1,754)
EXPENDITURES				
Current				
Judicial	-	176,000	172,122	3,878
Total expenditures	-	176,000	172,122	3,878
Excess (deficiency) of revenues over (under) expenditures	-	-	2,124	2,124
Net change in fund balances	-	-	2,124	2,124
FUND BALANCE				
Beginning of year	55,116	55,116	55,116	-
End of year	$ 55,116	$ 55,116	$ 57,240	$ 2,124

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
County Jail Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 15,800	$ 15,073	$ (727)
Total revenues	-	15,800	15,075	(725)
EXPENDITURES				
Current				
Public safety	-	15,800	227	15,573
Total expenditures	-	15,800	227	15,573
Net change in fund balances	-	-	14,848	14,848
FUND BALANCE				
Beginning of year	55,242	55,242	55,242	-
End of year	$ 55,242	$ 55,242	$ 70,090	$ 14,848

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Special Law Enforcement Grant Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Contributions and donations	$ -	$ 3,000	$ 2,022	$ (978)
Total revenues	-	3,000	2,022	(978)
EXPENDITURES				
Current				
Public safety	-	3,000	250	2,750
Total expenditures	-	3,000	250	2,750
Net change in fund balances	-	-	1,772	1,772
FUND BALANCE				
Beginning of year	253	253	253	-
End of year	$ 253	$ 253	$ 2,025	$ 1,772

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Emergency Telephone System (E-911)
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 490,000	$ 548,820	$ 550,071	$ 1,251
Total revenues	490,000	548,820	550,071	1,251
EXPENDITURES				
Current				
Public safety	1,005,945	1,081,765	1,077,381	4,384
Total expenditures	1,005,945	1,081,765	1,077,381	4,384
Excess (deficiency) of revenues over (under) expenditures	(515,945)	(532,945)	(527,310)	5,635
OTHER FINANCING SOURCES				
Transfers in	-	532,945	514,295	(18,650)
Total other financing sources	-	532,945	514,295	(18,650)
Net change in fund balances	(515,945)	-	(13,015)	(13,015)
FUND BALANCE				
Beginning of year	80,282	80,282	80,282	-
End of year	$ (435,663)	$ 80,282	$ 67,267	$ (13,015)

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Juvenile Court Supervision Fee Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 690	$ 1	$ (689)
Interest income	-	10	4	(6)
Total revenues	-	700	5	(695)
EXPENDITURES				
Current				
Judicial	-	700	500	200
Total expenditures	-	700	500	200
Net change in fund balances	-	-	(495)	(495)
FUND BALANCE				
Beginning of year	10,163	10,163	10,163	-
End of year	$ 10,163	$ 10,163	$ 9,668	$ (495)

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Drug Abuse Treatment and Education Fund
For the Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	$ -	$ 11,600	$ 10,693	$ (907)
Interest income	-	100	10	(90)
Total revenues	-	11,700	10,703	(997)
EXPENDITURES				
Current				
Public safety	-	11,700	-	11,700
Total expenditures	-	11,700	-	11,700
Net change in fund balances	-	-	10,703	10,703
FUND BALANCE				
Beginning of year	20,467	20,467	20,467	-
End of year	$ 20,467	$ 20,467	$ 31,170	$ 10,703

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Special Recreation Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Contributions and donations	$ -	$ 300	$ -	$ (300)
Total revenues	-	300	-	(300)
EXPENDITURES				
Current				
Culture and recreation	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	300	-	(300)
OTHER FINANCING SOURCES				
Transfers out	-	-	(256)	(256)
Total other financing sources	-	-	(256)	(256)
Net change in fund balances	-	300	(256)	(556)
FUND BALANCE				
Beginning of year	256	256	256	-
End of year	$ 256	$ 556	$ -	$ (556)

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Drug Task Force Fund
For the Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	$ -	$ 192,600	$ 809,620	$ 617,020
Interest income	-	300	237	(63)
Miscellaneous	-	-	-	-
Total revenues	-	192,900	809,857	616,957
EXPENDITURES				
Current:				
Public safety	-	192,900	157,490	35,410
Total expenditures	-	192,900	157,490	35,410
Net change in fund balances	-	-	652,367	652,367
FUND BALANCE				
Beginning of year	(276,160)	(276,160)	(276,160)	-
End of year	$ (276,160)	$ (276,160)	$ 376,207	$ 652,367

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Employment Incentive Program Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Interest income	$ -	$ 14,250	$ 13,161	$ (1,089)
Total revenues	-	14,250	13,161	(1,089)
EXPENDITURES				
Current				
Housing and development	-	14,250	-	14,250
Total expenditures	-	14,250	-	14,250
Net change in fund balances	-	-	13,161	13,161
FUND BALANCE				
Beginning of year	658,112	658,112	658,112	-
End of year	$ 658,112	$ 658,112	$ 671,273	$ 13,161

Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the County in a fiduciary capacity.

The County's Fiduciary-Custodial Funds are as follows:

Tax Commissioner **-** This fund is used to account for all real, personal and intangible taxes collected and forwarded to the County and other government units.

Sheriff **-** This fund is used to account for collection of fees, proceeds from judicial sales, and cash bonds, which are disbursed to other agencies, the County and individuals.

Judicial Custodial Funds **–** These custodial funds are used to account for fines, fees, and other moneys collected by the courts and remitted to other parties in accordance with court orders and state law.

Clerk of Superior Court

Probate Court

Magistrate Court

Probation Office

HARALSON COUNTY, GEORGIA

Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2021

	Tax Commisioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate Court	Probation Office	Total
ASSETS							
Cash	$ 603,258	$ 103,558	$ 116,262	$ 12,911	$ 11,069	$ 10,185	$ 857,243
Taxes receivable	301,454	-	-	-	-	-	301,454
Total assets	904,712	103,558	116,262	12,911	11,069	10,185	1,158,697
LIABILITIES							
Due to others	593,491	64,469	47,222	8,361	6,354	6,591	726,488
Uncollected taxes	301,454	-	-	-	-	-	301,454
Total liabilities	894,945	64,469	47,222	8,361	6,354	6,591	1,027,942
NET POSITION							
Restricted:							
Individuals, organizations and other governments	9,767	39,089	69,040	4,550	4,715	3,594	130,755
Total net position	9,767	39,089	69,040	4,550	4,715	3,594	130,755
Total liabilities and net position	$ 904,712	$ 103,558	$ 116,262	$ 12,911	$ 11,069	$ 10,185	$ 1,158,697

HARALSON COUNTY, GEORGIA

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Fiscal Year Ended June 30, 2021

	Tax Commisioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate Court	Probation Office	Total
ADDITIONS							
Taxes	$ 15,109,356	$ -	$ -	$ -	$ -	$ -	$ 15,109,356
Fines and fees collected	-	219,778	1,229,207	394,932	139,013	100,749	2,083,679
Interest revenue	676	-	102	-	-	2	780
Total additions	15,110,032	219,778	1,229,309	394,932	139,013	100,751	17,193,815
DEDUCTIONS							
Taxes and fees paid to other governments	15,111,551	-	-	-	-	-	15,111,551
Payments to Board of Commissioners	-	72,426	643,493	274,113	67,426	28,527	1,085,985
Payments to others	-	115,993	611,150	120,819	71,587	72,222	991,771
Total deductions	15,111,551	188,419	1,254,643	394,932	139,013	100,749	17,189,307
Net increase in fiduciary net position	(1,519)	31,359	(25,334)	-	-	2	4,508
NET POSITION, beginning of year, restated	11,286	7,730	94,374	4,550	4,715	3,592	126,247
NET POSITION, end of year	$ 9,767	$ 39,089	$ 69,040	$ 4,550	$ 4,715	$ 3,594	$ 130,755

SUPPLEMENTAL INFORMATION



Special Reports
(Required by the State of Georgia)

2014 Special One Percent Sales and Use Tax (SPLOST)

Schedule of Expenditures of
Special Purpose Local Option Sales and Use Tax Proceeds

2021 Special One Percent Sales and Use Tax (SPLOST)

Schedule of Expenditures of
Special Purpose Local Option Sales and Use Tax Proceeds

2018 Transportation Special One Percent Sales and Use Tax (TSPLOST)

Schedule of Expenditures of
Transportation Special Purpose Local Option Sales and Use Tax Proceeds

HARALSON COUNTY, GEORGIA

Schedule of Expenditures of
Special Purpose Local Option Sales Tax Proceeds
SPLOST VI - 2014 Issue
For the Fiscal Year Ended June 30, 2021

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
County Projects:					
Jail	$ 5,253,841	$ 5,253,841	$ 4,927,894	$ -	$ 4,927,894
E-911 Facility Upgrade	500,000	500,000	533,754	-	533,754
Recreation facilities	983,500	983,500	982,360	-	982,360
Water projects	1,400,000	1,400,000	1,248,317	135,146	1,383,463
Public safety	2,000,000	2,000,000	863,150	141,990	1,005,140
Internet infrastructure	200,000	200,000	200,000	-	200,000
Roads and bridges	2,000,000	2,000,000	1,457,889	150,129	1,608,018
Government building renovations and improvements and equipment	1,610,859	1,610,859	926,340	106,307	1,032,647
	13,948,200	13,948,200	11,139,704	533,572	11,673,276
Intergovernmental Projects:					
Bremen	$ 3,973,200	$ 3,973,200	$ 3,539,831	$ 383,351	$ 3,923,182
Buchanan	709,800	709,800	632,380	68,485	700,865
Tallapoosa	2,037,000	2,037,000	1,814,818	196,539	2,011,357
Waco	331,800	331,800	295,610	32,014	327,624
	7,051,800	7,051,800	6,282,639	680,389	6,963,028
	$ 21,000,000	$ 21,000,000	$ 17,422,343	$ 1,213,961	$ 18,636,304

Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

SPLOST VI Fund	
Capital Outlay	$ 533,572
Intergovernmental	680,389
Total Expenditures(Less Debt Service: Fees)	$ 1,213,961

HARALSON COUNTY, GEORGIA

Schedule of Expenditures of
Special Purpose Local Option Sales Tax Proceeds
SPLOST VII - 2021 Issue
For the Fiscal Year Ended June 30, 2021

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
County Projects:					
Total Per Referendum **(A)**	$ 13,545,000	$ 13,545,000	$ -	$ -	$ -
Jail	-	-	-	-	-
E-911 Facility Upgrade	-	-	-	-	-
Recreation facilities	-	-	-	14,484	14,484
Water projects	-	-	-	-	-
Public safety	-	-	-	-	-
Internet infrastructure	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Government building renovations and improvements and equipment	-	-	-	56	56
	13,545,000	13,545,000	-	14,540	14,540
Intergovernmental Projects:					
Bremen	$ 4,200,000	$ 4,200,000	$ -	$ 233,654	$ 233,654
Buchanan	749,700	749,700	-	41,707	41,707
Tallapoosa	2,154,600	2,154,600	-	119,864	119,864
Waco	350,700	350,700	-	19,510	19,510
	7,455,000	7,455,000	-	414,735	414,735
	$ 21,000,000	$ 21,000,000	$ -	$ 429,275	$ 429,275

Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

SPLOST VI Fund	
Capital Outlay	$ 14,540
Intergovernmental	414,735
Total Expenditures(Less Debt Service: Fees)	$ 429,275

HARALSON COUNTY, GEORGIA

Schedule of Expenditures of
Transportation Special Purpose Local Option Sales Tax Proceeds
TSPLOST VI - 2018 Issue
For the Fiscal Year Ended June 30, 2021

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
Renovation and Improvement of Roads	$ 5,597,000	$ 5,597,000	$ 3,843,439	$ 1,264,801	$ 5,108,240
Renovation and Improvement of Bridges	1,450,000	1,450,000	10,088	-	10,088
Parking Improvements	175,000	175,000	-	-	-
Equipment Purchase - Road Maintenance	188,000	188,000	-	107,740	107,740
	7,410,000	7,410,000	3,853,527	1,372,541	5,226,068

Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

TSPLOST Fund	
Capital Outlay	$ 1,372,541
Total Expenditures	$ 1,372,541

Discretely Presented Component Unit

This section is used to present additional information for the component unit.

Governmental Fund Type

Development Authority of Haralson County

HARALSON COUNTY, GEORGIA

Balance Sheet
Component Unit - Governmental Fund Type
June 30, 2021

	Development Authority of Haralson County
Assets	
Cash and cash equivalents	$ 353,249
Receivables	96,152
Prepaid item	2,172
Total assets	$ 451,573
Liabilities and Fund Balance	
Liabilities	
Accounts payable	-
Total liabilities	$ -
Fund balance:	
Nonspendable	
Prepaid item	2,172
Unassigned	449,401
Total fund balances	451,573
Total liabilities and fund balance	$ 451,573

HARALSON COUNTY, GEORGIA

Statement Of Revenues, Expenditures And Changes In Fund Balances
Component Unit - Governmental Fund Type
For the Fiscal Year Ended June 30, 2021

	Development Authority of Haralson County
Revenues:	
Charges for services	$ 79,491
Contributions and donations	25,000
Investment earnings	4,929
Miscellaneous	16,074
Total revenues	125,494
Expenditures:	
Current:	
Economic development	198,679
Total expenditures	198,679
Excess (deficiency) of revenues over (under) expenditures	(73,185)
FUND BALANCE, beginning of year	524,758
FUND BALANCE, end of year	$ 451,573

STATISTICAL SECTION



Statistical Section

This part of Haralson County's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents **Pages**

Financial Trends……... 81 - 86

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity ……. 87 - 91

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity ……. 92 - 95

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt, and the County's ability to issue additional debt in the future.

Demographic and Economic Information ……..… 96 - 97

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information ……. 98 - 102

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Source

Unless otherwise noted, the information in these schedules is derived from Haralson County's Annual Comprehensive Financial Reports for the relevant year(s).

Haralson County, Georgia

Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Governmental Activities										
Net Investment in Capital Assets	$ 15,540,900	$ 15,932,930	$ 15,197,264	$ 15,125,102	$ 13,084,934	$ 15,134,039	$ 15,841,841	$ 16,756,901	$ 17,830,055	$ 18,382,325
Restricted	3,384,052	2,414,478	1,444,461	1,277,060	4,898,805	3,353,770	4,078,040	4,651,549	4,154,235	7,021,573
Unrestricted	599,776	507,151	1,698,714	1,813,910	630,387	345,951	1,211,728	726,511	2,681,888	4,653,774
Total governmental activities net position	$ 19,524,728	$ 18,854,559	$ 18,340,439	$ 18,216,072	$ 18,614,126	$ 18,833,760	$ 21,131,609	$ 22,134,961	$ 24,666,178	$ 30,057,672

Haralson County, Georgia
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Expenses										
Governmental Activities:										
General government	$ 2,285,875	$ 2,498,243	$ 2,228,789	$ 2,204,151	$ 2,342,369	$ 2,156,809	$ 2,215,722	$ 2,323,070	$ 2,497,399	$ 2,483,560
Judicial	1,685,185	1,734,410	1,484,771	1,580,122	1,659,424	1,643,126	1,647,351	1,612,351	1,550,942	1,630,758
Public safety	7,253,984	7,134,826	7,379,715	7,862,861	8,211,512	9,384,503	9,255,123	9,670,771	9,971,378	10,230,707
Public works	1,788,795	2,414,726	4,067,816	4,804,025	3,597,260	3,924,716	4,308,359	7,734,899 (1)	7,229,924 (1)	5,325,429 (1)
Health and welfare	1,806,855	1,818,438	1,151,568	1,181,536	1,480,493	1,288,419	1,249,220	1,231,084	1,238,115	1,278,165
Culture and recreation	365,757	341,293	318,966	348,722	397,691	434,720	486,095	494,553	474,200	514,549
Housing and development	2,748,843	2,184,777	246,571	259,758	201,442	96,882	101,081	125,458	148,135	304,625
Interest on long-term debt	4,697	1,506	-	47,049	110,612	95,715	83,741	63,692	38,903	13,632
Total governmental activities expenses	17,939,991	18,128,219	16,878,196	18,288,224	18,000,803	19,024,890	19,346,692	23,255,878	23,148,996	21,781,425
	$ 17,939,991	$ 18,128,219	$ 16,878,196	$ 18,288,224	$ 18,000,803	$ 19,024,890	$ 19,346,692	$ 23,255,878	$ 23,148,996	$ 21,781,425
Program Revenues										
Governmental Activities:										
Charges for Service:										
General Government	$ 415,313	$ 386,744	$ 98,758	$ 110,631	$ 137,935	$ 148,790	$ 1,510	$ 177,251	$ 194,212	$ 203,697
Judicial	732,706	771,655	948,028	868,586	765,697	1,151,085	860,365	788,366	667,671	1,552,453
Public safety	649,160	798,796	481,215	520,245	467,930	463,293	455,372	570,924	566,807	640,873
Public works	99,096	810,859	103,599	3,029	7,724	9,234	17,603	27,554	22,825	41,732
Health and Welfare	9,214	7,844	-	5,483	1,766	1,339	5,311	2,032	2,516	2,352
Culture and recreation	28,138	27,579	39,431	123,046	135,116	154,231	360,530	163,466	209,345	286,997
Housing and Development	-	-	90,714	-	-	-	-	-	-	-
Operating grants and contributions	300,974	425,537	443,230	395,850	243,058	574,040	369,232	582,974	1,349,262	529,182
Capital grants and contributions	2,264	1,179	552,111	753,707	560,053	748,079	675,459	1,435,346	780,507	688,074
Total governmental activities program revenues	2,236,865	3,230,193	2,757,086	2,780,577	2,319,279	3,250,091	2,745,382	3,747,913	3,793,145	3,945,360
	$ 2,236,865	$ 3,230,193	$ 2,757,086	$ 2,780,577	$ 2,319,279	$ 3,250,091	$ 2,745,382	$ 3,747,913	$ 3,793,145	$ 3,945,360

(1) - County has been in the process of repairing a majority of the roads in the County over the last five fiscal years.

Haralson County, Georgia
Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (Expense)/Revenue										
Governmental activities	$ (15,703,126)	$ (14,898,026)	$ (14,121,110)	$ (15,507,647)	$ (15,681,524)	$ (15,774,799)	$ (16,601,310)	$ (19,507,965)	$ (19,355,851)	$ (17,836,065)
	$ (15,703,126)	$ (14,898,026)	$ (14,121,110)	$ (15,507,647)	$ (15,681,524)	$ (15,774,799)	$ (16,601,310)	$ (19,507,965)	$ (19,355,851)	$ (17,836,065)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	$ 8,167,437	$ 8,022,566	$ 8,074,624	$ 9,030,012	$ 9,946,899	$ 9,793,783	$ 11,951,872	$ 11,016,395	$ 11,527,942	$ 11,877,501
Sales taxes	5,600,449	5,590,622	4,995,143	5,165,469	4,911,499	4,797,698	5,569,882	7,678,224	8,206,016	9,232,711
Insurance premium tax	807,400	744,849	795,734	827,037	872,453	994,203	1,275,638	1,374,101	1,470,650	1,554,887
Other taxes	119,297	126,299	122,130	169,261	163,428	329,110	55,515	311,633	322,150	330,052
Unrestricted interest earnings	21,202	12,948	11,642	11,652	12,168	6,667	9,149	20,475	14,235	15,028
Gain on sale of capital assets	15,099	12,121	75,079	-	-	7,109	2,395	-	86,955	39,732
Miscellaneous	407,324	374,049	97,509	53,786	79,486	65,863	34,708	110,489	259,120	177,648
Total governmental activities	15,138,208	14,883,454	14,171,861	15,257,217	15,985,933	15,994,433	18,899,159	20,511,317	21,887,068	23,227,559
	$ 15,138,208	$ 14,883,454	$ 14,171,861	$ 15,257,217	$ 15,985,933	$ 15,994,433	$ 18,899,159	$ 20,511,317	$ 21,887,068	$ 23,227,559
Change in Net Position										
Governmental activities	$ (564,918)	$ (14,572)	$ 50,751	$ (250,430)	$ 304,409	$ 219,634	$ 2,297,849	$ 1,003,352	$ 2,531,217	$ 5,391,494
	$ (564,918)	$ (14,572)	$ 50,751	$ (250,430)	$ 304,409	$ 219,634	$ 2,297,849	$ 1,003,352	$ 2,531,217	$ 5,391,494

Haralson County, Georgia

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
General Fund										
Non Spendable	$ 50,000	$ 50,000	$ 56,500	$ 46,705	$ 49,245	$ 50,511	$ 38,577	$ 76,556	$ 49,605	$ 62,116
Restricted	-	-	-	-	427,652	642,735	600,180	1,110,105	760,069	583,579
Unassigned	844,038	234,848	594,720	1,284,153	1,302,342	1,030,240	1,985,513	1,532,161	3,741,804	5,143,885
Total General Fund	$ 894,038	$ 284,848	$ 651,220	$ 1,330,858	$ 1,779,239	$ 1,723,486	$ 2,624,270	$ 2,718,822	$ 4,551,478	$ 5,789,580
All Other Governmental Funds										
Non Spendable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 600	$ 600
Restricted	3,384,052	2,414,478	2,325,062	9,411,256	4,471,153	2,711,035	3,477,860	3,545,044	3,394,166	6,437,994
Unassigned	-	-	-	(787)	-	-	-	(10,586)	(276,760)	-
Total all other governmental funds	$ 3,384,052	$ 2,414,478	$ 2,325,062	$ 9,410,469	$ 4,471,153	$ 2,711,035	$ 3,477,860	$ 3,534,458	$ 3,118,006	$ 6,438,594

Haralson County, Georgia
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Revenues										
Taxes	$ 14,870,091	$ 14,459,099	$ 15,283,578	$ 15,865,332	$ 15,965,187	$ 15,999,443	$ 18,846,208	$ 20,364,331	$ 21,531,157	$ 22,929,395
Licenses and permits	217,345	207,379	98,291	109,723	136,924	145,518	-	171,800	180,380	200,897
Intergovernmental	330,532	1,158,583	872,525	1,020,180	806,458	1,208,889	1,154,034	1,696,353	2,109,080	1,211,137
Charges for services	620,892	636,811	756,491	669,296	629,317	668,187	855,911	786,249	835,402	1,014,223
Fines and forfeitures	897,422	1,073,157	906,963	852,001	749,927	1,114,267	844,780	771,545	647,594	1,512,984
Interest Income	27,333	87,900	12,005	12,168	18,361	8,472	10,118	43,863	34,673	19,125
Contributions and donations	-	-	1,860	4,930	17,765	-	1,113	1,578	251	2,022
Miscellaneous Revenues	156,704	17,444	53,786	79,486	156,126	65,863	34,708	110,489	259,120	177,648
Total Revenues	17,120,319	17,640,373	17,985,499	18,613,116	18,480,065	19,210,639	21,746,872	23,946,208	25,597,657	27,067,431
Expenditures										
General government	2,199,000	2,447,265	2,013,878	1,896,421	2,009,991	2,083,243	2,171,038	2,186,667	2,273,955	2,412,958
Judicial	1,649,766	1,701,514	1,448,436	1,537,884	1,609,169	1,595,142	1,607,615	1,573,560	1,518,624	1,615,733
Public safety	6,874,483	6,862,719	6,991,072	7,267,274	7,694,397	8,755,565	8,608,552	9,058,429	9,511,354	9,768,026
Public works	1,442,394	2,067,852	2,326,616	2,400,242	1,904,086	2,435,358	2,685,801	5,512,795	4,826,933	2,493,771
Health and welfare	1,734,426	1,748,535	1,082,495	1,112,335	1,096,698	1,243,176	1,209,139	1,190,602	1,198,533	1,232,239
Culture and recreation	301,293	277,183	277,252	246,921	293,804	304,210	343,412	346,932	325,511	366,081
Housing and development	2,748,843	2,312,091	246,571	258,999	199,533	96,676	101,683	125,458	148,815	311,954
Capital outlay (1)	630,420	1,384,484	1,607,038	1,357,533	5,844,893	2,601,565	979,648	1,032,951	1,719,420	1,920,653
Debt service										
Principal	83,214	69,640	-	-	1,075,000	1,195,067	1,306,007	1,367,455	1,437,910	1,325,978
Interest	4,697	1,506	-	-	141,568	98,677	86,677	67,046	42,391	16,985
Bond issuance cost	-	-	-	154,200	-	-	-	-	-	-
Intergovernmental	-	-	2,001,745	1,946,607	1,101,861	1,078,599	1,162,086	1,337,701	1,405,691	1,095,124
Total Expenditures	17,668,536	18,872,789	17,995,103	18,178,416	22,971,000	21,487,278	20,261,658	23,799,596	24,409,137	22,559,502
Excess (Deficiency) of Revenues over (under) Expenditures	(548,217)	(1,232,416)	(9,604)	434,700	(4,490,935)	(2,276,639)	1,485,214	146,612	1,188,520	4,507,929
Other Financing Sources (Uses)										
Transfers in	468,770	580,089	396,883	408,867	498,347	406,444	470,467	406,964	454,056	514,551
Transfers out	(468,770)	(580,089)	(396,883)	(408,867)	(498,347)	(406,444)	(470,467)	(406,964)	(454,056)	(514,551)
Issuance of debt	-	-	-	7,110,000	-	417,418	180,000	-	-	-
Proceeds from sale of capital assets	-	-	-	220,345	-	43,350	2,395	4,538	227,684	50,761
Total Other Financing Sources (Uses)	-	-	-	7,330,345	-	460,768	182,395	4,538	227,684	50,761
Net Change in Fund Balances	$ (548,217)	$ (1,232,416)	$ (9,604)	$ 7,765,045	$ (4,490,935)	$ (1,815,871)	$ 1,667,609	$ 151,150	$ 1,416,204	$ 4,558,690
Debt service as a percentage of noncapital expenditures	0.52%	0.41%	0.00%	0.00%	7.10%	6.85%	7.22%	6.30%	6.52%	6.51%

(1) - Increases in capital outlay due to SPLOST projects.

Haralson County, Georgia
General Governmental Tax Revenues by Source
Last Ten Fiscal Years

Fiscal Year	Property Tax	Motor Vehicles Tax	Local Option Sales Tax	Special Purpose Local Option Sales Tax	Alcoholic Beverage Excise Tax	Insurance Premium Tax	Other Taxes	Total Taxes
2012	$ 7,649,396	$ 802,390	$ 1,920,536	$ 3,670,086	$ 55,162	$ 744,849	$ 27,672	$ 14,870,091
2013	7,778,240	789,313	1,556,785	3,458,358	51,327	795,734	29,342	14,459,099
2014	8,317,340	804,471	1,708,016	3,457,453	69,736	827,037	99,525	15,283,578
2015	9,267,410	650,542	1,619,388	3,292,111	74,347	872,453	89,081	15,865,332
2016	9,180,328	704,930	1,619,913	3,281,302	80,484	934,261	163,969	15,965,187
2017	9,127,545	750,887	1,585,671	3,212,027	81,216	994,203	247,894	15,999,443
2018	10,778,625	927,502	1,708,761	3,861,121	74,867	1,275,638	219,694	18,846,208
2019	9,729,307	1,043,550	1,988,565	5,711,925	61,143	1,374,101	455,740	20,364,331
2020	9,193,005	1,691,177	2,068,763	6,137,252	65,668	1,470,650	904,642	21,531,157
2021	10,232,154	1,579,591	2,328,409	6,904,302	68,926	1,554,887	261,126	22,929,395

Haralson County, Georgia

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real and Personal	Public Utilities	Motor Vehicles/ Mobile Homes	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2012	$ 718,337,828	$ 44,025,914	$ 72,583,514	$ 103,924,654	$ 731,022,602	11.020	$ 2,354,672,360	40%
2013	743,300,273	44,972,044	71,089,377	108,805,842	750,555,852	11.020	2,432,681,565	40%
2014	681,131,449	46,635,945	62,119,686	86,042,930	703,844,150	13.250	2,199,851,458	40%
2015	666,908,784	44,976,717	46,880,481	87,267,412	671,498,570	12.420	2,123,304,475	40%
2016	672,775,209	47,907,374	37,620,932	89,969,109	668,334,406	12.420	2,129,620,030	40%
2017	697,384,170	50,632,934	30,492,428	78,706,836	699,802,696	10.640	1,749,506,740	40%
2018	755,212,217	49,245,707	25,685,243	76,301,714	753,841,453	10.640	1,884,603,633	40%
2019	791,046,140	50,588,822	23,148,182	93,131,401	771,651,743	10.500	1,929,129,358	40%
2020	889,619,957	51,598,740	23,960,739	135,190,995	829,988,441	10.152	2,074,971,103	40%
2021	927,971,810	51,637,865	22,572,946	104,114,091	898,068,530	10.152	2,245,171,325	40%

Source: County Property Tax Digest

Haralson County, Georgia

Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years

	Year Taxes Are Payable									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Haralson County Direct Rate										
General	11.02	11.02	13.25	12.42	12.42	11.84	10.64	10.5	10.152	10.1
Special Service Districts **(A)**	-	-	-	-	1.36	.72 - 5.76	.54-4.8	.50-4.5	.43-4.391	.48-4.90
City Rates										
Bremen	7.11	7.08	6.90	6.90	6.60	6.60	6.133	6.133	5.816	5.816
Buchanan	13.65	13.64	13.64	13.64	13.64	13.64	11.59	11.59	11.59	11.59
Tallapoosa	7.37	7.38	7.53	7.82	7.80	7.54	7.25	7.19	7.07	7.03
Temple	7.05	7.04	6.50	6.97	6.97	6.97	6.127	5.598	5.549	5.449
Waco	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
School District										
Haralson County School District	16.83	16.83	16.83	16.83	16.72	16.589	15.607	15.607	15.184	15.145
Bremen City School District	14.95	14.95	14.95	14.95	14.95	14.95	14.95	14.95	14.95	14.95

(A): Specials Services Distrcit Fund was created in the 2016 year.

Source: Georgia Department of Revenue website

Haralson County, Georgia

Principal Property Taxpayers

Current Year and Ten Years Ago

	2021				2012		
	Assessed Value	**Rank**	**% of Total Assessed Value**		**Assessed Value**	**Rank**	**% of Total Assessed Value**
Honda Locks Inc	$ 22,003,810	1	2.85%	Honda Locks Inc	$ 3,991,813	7	0.52%
Honda Precision Parts of GA	19,273,188	2	2.50%	Honda Precision Parts of GA			0.00%
Development Authority HC	8,663,495	3	1.12%	Development Authority HC			0.00%
Carroll EMC	8,600,502	4	1.11%	Carroll EMC	4,889,976	5	0.64%
Tallapoosa Dev. Authority	8,581,532	5	1.11%	Diamond Crystal Bremen, LLC	4,054,496	6	
Georgia Power Company	7,123,786	6	0.92%	Norfolk Southern Corp	4,931,573	4	
Colonial Pipeline Company	6,680,378	7	0.87%	Georgia Power Company	3,042,404	14	
E J Brooks Co.	6,552,329	8	0.85%	Jamestown Timber			
Norfolk Southern Corp	6,301,023	9	0.82%	Colonial Pipeline Company	3,353,652	11	
Diamond Crystal	5,953,552	10	0.77%	Plum Creek Timberlands LP			0.00%
				U S Can Company	10,544,038	1	1.38%
				Inland Rome	9,262,480	2	
				Inland Paperboard & packaging	6,852,120	3	0.90%
				Associated Rubber Co	3,916,310	8	0.51%
				Stoffel Seals Corp	3,808,372	9	0.50%
				Georgia Transmission Corp	3,486,258	10	0.46%
	$ 99,733,595		12.92%		$ 62,133,492		4.91%

Haralson County, Georgia

Property Tax Levies and Collections

General Fund

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	$ 7,483,584	$ 7,231,560	96.63%	$ 245,150	$ 7,476,710	99.91%
2013	7,375,111	7,127,591	96.64%	236,236	7,363,827	99.85%
2014	7,533,654	7,263,523	96.41%	234,841	7,498,364	99.53%
2015	8,401,469	8,108,637	96.51%	200,174	8,308,811	98.90%
2016	7,719,796	7,550,304	97.80%	140,697	7,691,001	99.63%
2017	7,835,806	7,669,816	97.88%	146,566	7,816,382	99.75%
2018	7,878,768	7,699,246	97.72%	171,941	7,871,187	99.90%
2019	7,715,626	7,584,095	98.30%	120,641	7,704,736	99.86%
2020	7,835,970	7,629,295	97.36%	197,156	7,826,451	99.88%
2021	7,997,606	7,846,438	98.11%	-	7,846,438	98.11%

Haralson County, Georgia

Property Tax Levies and Collections
Special Services Districts Fund
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	*	*	*	*	*	*
2013	*	*	*	*	*	*
2014	*	*	*	*	*	*
2015	*	*	*	*	*	*
2016	$ 485,600	$ 472,083	97.22%	$ 11,208	$ 483,291	99.52%
2017	542,723	526,919	97.09%	14,085	541,004	99.68%
2018	1,838,130	1,785,009	97.11%	49,895	1,834,904	99.82%
2019	1,633,506	1,596,968	97.76%	33,258	1,630,226	99.80%
2020	1,566,039	1,518,589	96.97%	44,697	1,563,286	99.82%
2021	1,492,152	1,458,671	97.76%	-	1,458,671	97.76%

* Special Services Districts Fund was created in 2016.

Haralson County, Georgia

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income[1]	Debt Per Capita[1]
	G.O. Bonds	Capital Leases			
2012	$ -	$ 284,231	$ 284,231	0.98%	9.45
2013	-	152,854	152,854	0.51%	4.86
2014	-	69,640	69,640	0.22%	2.13
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	7,110,000	-	7,110,000	20.62%	220.16
2018	4,865,000	392,351	5,257,351	12.43%	150.14
2019	3,675,000	456,344	4,131,344	9.77%	169.01
2020	2,470,000	293,890	2,763,890	6.55%	110.23
2021	- **(A)**	- **(A)**	-	0.00%	-

(A) - Paid off during the year ended June 30, 2021

Notes: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

[1] See the Schedule of Demographic and Economic Statistics for personal income and population data.

Haralson County, Georgia

Ratios of Net General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	G.O. Bonds	Total Primary Government	Percentage of Estimated Actual Taxable Value	Debt Per Capita[1]	Population	Estimated Actual Taxable Value
2012	$ -	$ -	0.00%	-	28,347	$ 2,354,672,360
2013	-	-	0.00%	-	28,400	2,432,681,565
2014	-	-	0.00%	-	28,482	2,199,851,458
2015	-	-	0.00%	-	28,641	2,123,304,475
2016	-	-	0.00%	-	28,727	2,129,620,030
2017	7,110,000	7,110,000	0.00%	246	28,854	1,749,506,740
2018	4,865,000	4,865,000	0.00%	167.52	29,042	1,884,603,633
2019	3,675,000	3,675,000	0.33%	128.20	28,667	1,929,129,358
2020	2,470,000	2,470,000	0.28%	83.64	29,533	2,074,971,103
2021	-	-	0.00%	-	29,780	2,245,171,325

Notes: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

[1] See the Schedule of Demographic and Economic Statistics for personal income and population data.

Haralson County, Georgia
Legal Debt Margin Information
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	$ 83,816,639	$ 83,808,532	$ 86,454,860	$ 79,389,765	$ 78,325,638	$ 76,205,438	$ 75,632,587	$ 79,220,692	$ 77,165,174	$ 82,998,844
Total net debt applicable to limit	-	-	-	-	-	7,110,000	4,865,000	3,675,000	2,470,000	-
Legal debt margin	$83,816,639	$83,808,532	$86,454,860	$79,389,765	$78,325,638	$69,095,438	$70,767,587	$75,545,692	$74,695,174	$82,998,844
Total net debt applicable to the limit as a % of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	9.33%	6.43%	4.64%	3.20%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2018

Assessed value	$829,988,441
Add back exempt real property	135,190,995
Total assessed value	965,179,436
Debt limit (10% of total assessed value)	96,517,944
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	$ 96,517,944

Haralson County, Georgia
Direct and Overlapping Governmental Activities Debt
June 30, 2021

Jurisdiction		Net General Obligation Bonded Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Haralson County Direct Debt:				
General Obligation Bonds	**(A)**	$ -	100%	$ -
Capital Leases	**(A)**	-	100%	-
Total Direct Debt		-		-
Overlapping:				
Haralson County School District:				
General Obligation Bonds		3,895,000	100%	3,895,000
Capital Leases		33,179	100%	33,179
Bremen City School District				
General Obligation Bonds		5,135,000	21%	1,083,213
Capital Leases		152,911	21%	32,256
City of Bremen:				
Notes Payable		965,395	21%	203,647
Total Overlapping Debt		10,181,485		5,247,295
Total Direct and Overlapping Debt				$ 5,247,295

(A) - Paid off during the year ended June 30, 2021

Note: Percentage applicable to government is based upon taxable assessed property values.

Haralson County, Georgia

Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal Year	Population[1]	Personal Income (in thousands)[2]	Per Capita Personal Income[2]	Median Age[1]	School Enrollment[3]	Unemployment Rate[4]
2012	28,400	$ 30,076	$ 30,076	38	3,600	10.5%
2013	28,482	30,954	31,429	38	3,591	9.1%
2014	28,641	32,154	32,629	38	3,587	8.4%
2015	28,727	33,354	33,829	40	3,538	6.3%
2016	28,854	34,482	34,209	38	3,776	5.6%
2017	29,042	42,281	32,295	40	3,463	5.2%
2018	28,667	42,200	35,016	40	3,343	3.4%
2019	29,533	46,353	24,444	39	3,690	3.8%
2020	29,780	46,353	25,074	40	3,456	4.6%
2021	29,919	48,550	37,582	40	3,364	2.7%

Data sources

[1]US Bureau of Census

[2]US Department of Commerce, Bureau of Economic Analysis

[3]Haralson County Board of Education

[4]Georgia Department of Labor

Haralson County, Georgia
Principal Employers
Current Year and Ten Years Ago

	2021			2012		
Employer	**Employees**	**Rank**	**% of Total County Employment**	**Employees**	**Rank**	**% of Total County Employment**
Honda Lock of America Co. Inc	755	1	13.1%	554	2	11.5%
Haralson County Board of Education	523	2	9.1%	562	1	11.7%
Honda Precision Parts of Georgia	500	3	8.7%	432	3	9.0%
Walmart	320	4	5.6%	198	6	4.1%
Bremen City Schools	265	5	4.6%	287	4	6.0%
Haralson County Government	253	6	4.4%	159	8	3.3%
Tyden Brooks	225	7	3.9%			
Diamond Crystal Brands	225	8	3.9%	182	7	3.8%
Wayne Davis Concrete	127	9	2.2%	146	9	3.0%
Barco	86	10	1.5%	121	10	2.5%
Stofffels Seal Corp				218	5	4.5%
Total	3,279		57.1%	2,859		59.29%

Sources: Haralson County Chamber of Commerce

Haralson County, Georgia

Full-Time Equivalent County Government Employees by Function/Program

Last Ten Fiscal Years

Function/Program	Full-time Employees as of June 30,									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
General government	106	104	100	108	107	107	120	128	126	96
Public Safety:										
Sheriff	36	40	40	39	38	38	37	33	33	36
Fire	29	25	31	36	41	41	41	40	39	43
Jail	28	28	27	30	34	33	38	37	40	28
Marshal	1	1	1	1	-	-	1	1	1	1
Total	200	198	199	214	220	219	237	239	239	204

Source: Human Resources Department.

Haralson County, Georgia
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year Ended June 30,									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Function										
Sheriff										
Calls Answered	18,565	18,454	17,975	17,571	18,988	24,148	23,107	19,192	17,911	20,572
E911 Center										
Calls Answered	53,569	60,293	59,119	55,758	53,215	54,230	59,020	69,141	67,693	57,048
Fire										
Calls answered	2,692	2,843	2,783	2,756	3,109	4,902	5,613	3,601	4,299	4,480
Structure	41	50	44	53	93	108	73	171	92	96
Emergency medical calls	1,660	1,528	1,570	1,561	1,774	2,241	1,338	5,848	2,799	1,984
Haz Mat calls	145	251	200	79	5	-	8	1	1	-
Highways and streets										
New paving (miles)	0.80	0.50	-	-	1.42	-	-	-	-	0.90
Street resurfacing (miles)	9.65	6.76	4.84	-	5.01	7.10	7.63	31.77	25.09	23.00

Sources: Various county and city departments.

E911 call volume includes multiple calls for individual incidents (CAD system not in operation until July 2008)

** Prior information not readily available.

Haralson County, Georgia
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function										
Sheriff										
Stations	1	1	1	1	1	1	1	1	1	1
Total vehicles	38	38	45	53	53	54	55	49	41	42
Patrol zones	4	4	4	4	4	4	4	4	4	4
Jail	1	1	1	1	1	1	1	1	1	1
Fire Stations	10	10	11	11	11	11	11	11	11	11
Fire Trucks	15	16	15	18	18	18	18	17	17	18
E911 Center	1	1	1	1	1	1	1	1	1	1
Culture and Recreation										
Playgrounds	1	1	1	1	1	1	1	1	1	1
Recreation centers	1	1	1	1	1	1	1	1	1	1
Baseball/softball diamonds	4	4	4	4	6	6	6	6	6	6
Soccer/football fields	-	-	3	3	3	3	3	3	3	3

Sources: Various county departments.

Haralson County, Georgia
Insurance in Force
For the Year Ended June 30, 2021

Property Coverage:		
Buildings, contents, EDP, and mobile equipment	$	45,193,000
Automobile Liability-All		
Bodily injury per person per occurrence		1,000,000
Bodily injury aggregate per occurrence		1,000,000
Property damage per occurrence		1,000,000
Comprehensive General Liability:		
Per occurrence limit		1,000,000
Law Enforcement Liability:		
Per occurrence limit		1,000,000
Public officials Errors and Omissions Liability:		
Per wrongful act		1,000,000
Aggregate		3,000,000
Crime coverage:		
Blanket employee dishonesty and faithful performance (per employee)		250,000
Statutory bonds		As required/various limits

Haralson County, Georgia
Miscellaneous Statistical Information

Haralson County was created by Legislative Act on January 26, 1856.

Form of Government-County Comissioners

Area-Square Miles	282
Building Permits:	
Issued	554
Estimated Cost	$ 7,935,445
Registered Voters	22,064

COMPLIANCE SECTION



Member American Institute of CPA's Member Georgia Society of CPA's

WILL ROBINSON, CPA, LLC

Certified Public Accountants

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
Haralson County, Georgia

We 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Haralson County, Georgia as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Haralson County, Georgia's basic financial statements, and have issued our report thereon dated December 22, 2021. Our report includes a reference to other auditors who audited the financial statements of Haralson County Health Department, as described in our report on Haralson County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 21-1 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Purpose of this Report

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



Carrollton, Georgia
December 22, 2021

HARALSON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2021

Schedule of Findings and Responses

A. SUMMARY OF AUDIT RESULTS:

Financial Statement

The auditor's report expresses an unqualified opinion on the financial statements of Haralson County, Georgia.

There were no reportable conditions deemed to be a material weakness relating to the audit of financial statements of Haralson County, Georgia.

There was one reportable condition deemed to be a significant deficiency and is included in the Schedule of Findings and Responses as item 21-1.

There were no instances of noncompliance relating to the audit of the financial statements of Haralson County, Georgia.

Federal Awards

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

B. FINDINGS: FINANCIAL STATEMENT AUDIT

21-1 Segregation of Duties

Condition: **This was reported as a prior year finding.** There is not appropriate segregation of duties between recording, distribution, and reconciliation of cash accounts and other operational functions within various County departments.

Criteria: Internal controls should be in place, which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Effect: Failure to periodically segregate duties between recording, distribution, and reconciliation of cash accounts can lead to the misappropriation of funds without such actions being detected during the normal course of business.

Recommendation: The duties of recording, distribution, and reconciliation of cash accounts should be segregated between employees.

Auditee's Response: We concur with the finding. We have segregated duties within a limited staff to the extent possible and will work toward further segregation of duties.

C. FEDERAL AWARD AND FINDINGS AND QUESTIONED COSTS

The was not an audit of major federal award programs as of June 30, 2021 due to the total amount expended being less than $750,000.

D. STATUS OF PRIOR YEAR FINDINGS: FINANCIAL STATEMENT AUDIT

No prior findings to federal awards were noted for the audit of major federal award programs as of June 30, 2020