HARALSON COUNTY, GEORGIA

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2022



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Prepared by
Don Johnson, Finance Director
County Clerk's Office

HARALSON COUNTY, GEORGIA

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Table of Contents

	Page
INTRODUCTORY SECTION (Unaudited)	
Letter of Transmittal	i-iv
Certificate of Achievement for Excellence in Financial Reporting	v
List of Principal County Officials	vi
Organizational Chart	vii
FINANCIAL SECTION	
Independent Auditor's Report	1 - 3
Management's Discussion and Analysis (Unaudited)	4 - 10
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	11
Statement of Activities	12 - 13
Fund Financial Statements	
Balance Sheet–Governmental Funds	14
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statement of Fiduciary Assets and Liabilities–Fiduciary Funds	18 - 19
Notes to Basic Financial Statements	20 - 51
Required Supplementary Information	
Schedules of Revenues, Expenditures and Changes in Fund Balance–Budget (GAAP Basis) and Actual–General Fund and Major Special Revenue Funds	
General Fund	52 - 53
ARPA Fund	54
Special Services District Fund	55
Schedule of Changes in the County's Net Pension Liability and Related Ratios	56
Schedule of County Contributions	57
Schedule of Proportionate Share of the Net Pension Liability – Health Department	58
Schedule of Contributions – Health Department	58

Table of Contents

FINANCIAL SECTION (CONTINUED)

Combining and Individual Fund Statements and Schedules

Nonmajor Governmental Funds

Combining Balance Sheet ..... 59 - 60
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances ..... 61 - 62
Schedules of Revenues, Expenditures, and Changes in Fund Balance–
Budget (GAAP Basis) and Actual–Special Revenue Fund
Law Library Fund 63
Sheriff's Forfeiture Fund 64
Crime Victim Assistance Program Fund 65
County Jail Fund 66
Special Law Enforcement Grant Fund 67
Emergency Telephone System (E911) Fund 68
Juvenile Court Supervision Fee Fund 69
Drug Abuse Treatment and Education Fund 70
Drug Task Force Fund 71
Employment Incentive Program Fund 72

Fiduciary Funds

Combining Statement of Fiduciary Net Position – Custodial Funds 73
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds 74

Supplemental Information

Special Reports

Schedule of Expenditures of Special Purpose Local Option Sales Tax Proceeds –
SPLOST VI – 2014 Issue 75
Schedule of Expenditures of Special Purpose Local Option Sales Tax Proceeds –
SPLOST VII – 2021 Issue 76
Schedule of Expenditures of Transportation Special Purpose Local Option Sales
Tax Proceeds – TSPLOST – 2018 Issue 77

Discretely Presented Component Unit

Balance Sheet – Component Unit – Development Authority 78
Statement of Revenues, Expenditures, and Changes in Fund Balance – Component Unit -
Development Authority 79

HARALSON COUNTY, GEORGIA

Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2022

Table of Contents

STATISTICAL SECTION (UNAUDITED)

Financial Trends

Net Position by Component 80
Changes in Net Position ..... 81 - 82
Fund Balances of Governmental Funds 83
Changes in Fund Balances of Governmental Funds 84
General Governmental Tax Revenues by Source 85

Revenue Capacity

Assessed Value and Estimated Actual Value of Taxable Property 86
Property Tax Rates–Direct and Overlapping Governments 87
Principal Property Taxpayers 88
Property Tax Levies and Collections – General Fund 89
Property Tax Levies and Collections – Special Services Districts Fund 90

Debt Capacity

Ratios of Outstanding Debt by Type 91
Ratios of Net General Bonded Debt Outstanding 92
Legal Debt Margin Information 93
Direct and Overlapping Governmental Activities Debt 94

Demographic and Economic Information

Demographic and Economic Statistics 95
Principal Employers 96

Operating Information

Full-Time Equivalent County Government Employees by Function/Program 97
Operating Indicators by Function 98
Capital Asset Statistics by Function 99
Insurance in Force 100
Miscellaneous Statistical Information 101

COMPLIANCE SECTION

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* ..... 102 - 103
Schedule of Findings and Questioned Costs ..... 104 - 105

Introductory Section



Haralson County
Board of Commissioners

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

December 23, 2022

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, 2022.

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, 2022 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, 2022 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 30,572. 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, 2022, 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 3.53% compared to the previous year. This increase shows the local area is experiencing an upturn in the economy. The County issued 271 building permits with an estimated construction cost of $5,950,000 for 2022.

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.

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 2022. The County's diverse tax base and strong manufacturing industry will still provide a measure of economic stability locally.

In general, 2022 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, 2021. This was the seventh 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.

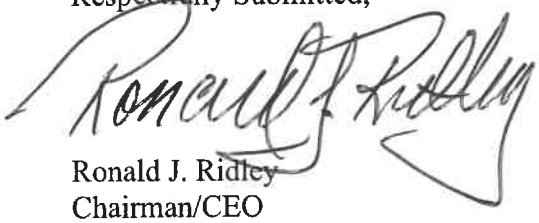
A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year. We believe our 2022 report continues to conform to the Certificate of Achievement program requirements. We are submitting this 2022 report to the GFOA to determine its eligibility for another certificate for the fiscal year ended June 30, 2022.

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, 2021

Christopher P. Morrill

Executive Director/CEO

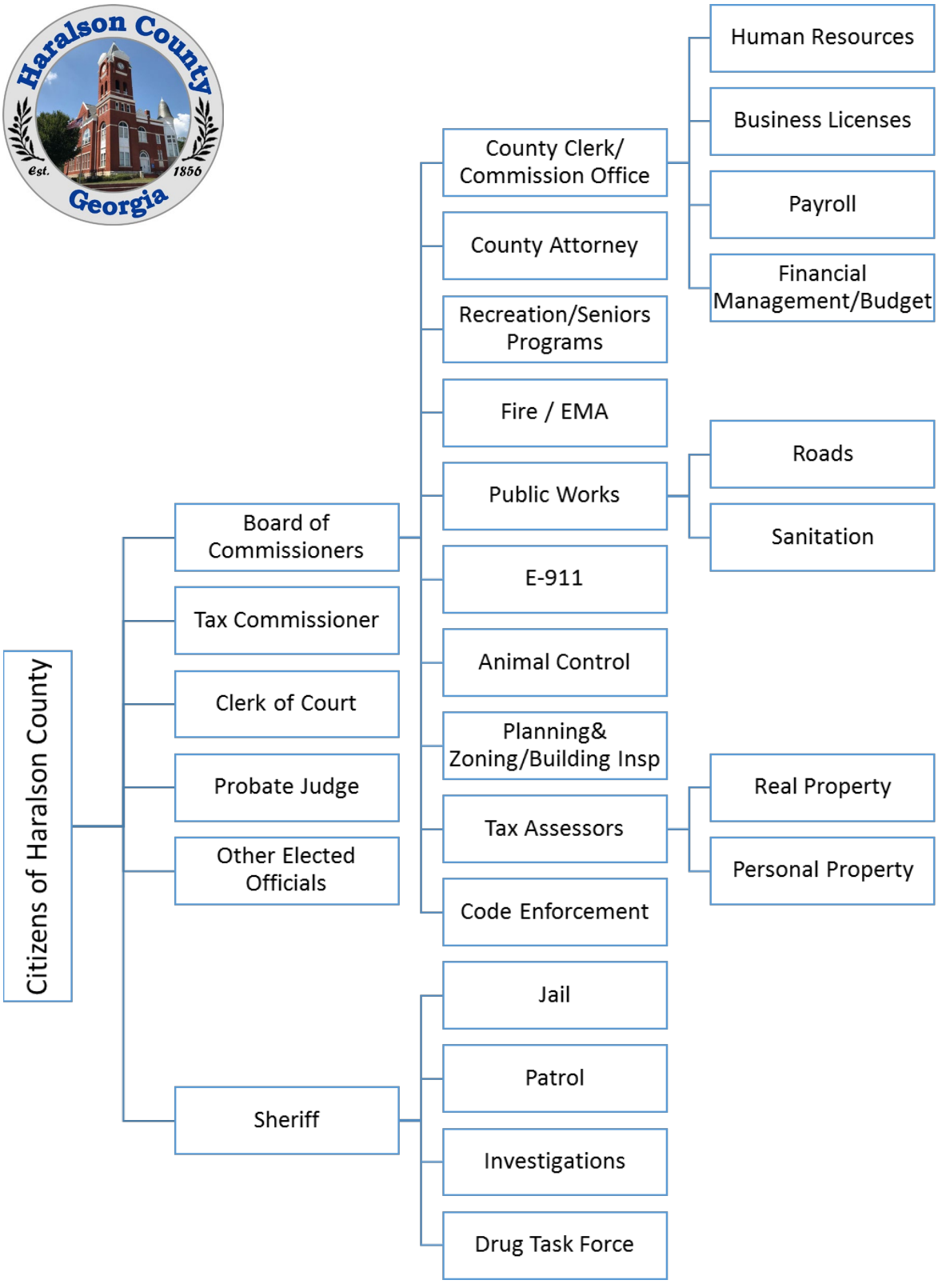
HARALSON COUNTY, GEORGIA

List of Principal County Officials
For the Fiscal Year Ended June 30, 2022

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
Crystal Bice	Juvenile Judge
Jason Blackmon	Magistrate Judge
Andrew Roper	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, 2022



FINANCIAL SECTION



Will Robinson, CPA, LLC
Certified Public Accountants

103 Rejen Drive
Carrollton, Georgia 30117

770-836-4943 (office)
678-323-3730 (fax)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Haralson County, Georgia

Opinions

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 (the County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, 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 the County, as of June 30, 2022, 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.

We did not audit the financial statements of Haralson County Health Department, a discretely presented component unit of the County, which represents 2.6 percent, 1.7 percent, and 2.7 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-10, budgetary comparison information on pages 52-55, and schedule of changes of County's net pension liability and related schedules on pages 56-58, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, statistical section, 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the schedule of expenditures of special purpose local option sales

tax proceeds and 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 23, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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 the County's internal control over financial reporting and compliance.

Will Robinson, CPA, LLC

Carrollton, Georgia
December 23, 2022

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, 2022. Please read it in conjunction with the County's basic financial statements, which begin on page 11.

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 $34,990,386. This is a $4,932,714 increase from last year's net position of $30,057,672. 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	
	2022	**2021**
Assets:		
Current and other assets	$ 22,205,662	$ 16,647,048
Capital assets	18,702,785	18,382,325
Total assets	40,908,447	35,029,373
Total deferred outflows of resources	895,762	938,187
Liabilities:		
Current liabilities	4,295,088	4,299,643
Long-term liabilities	795,558	89,170
Total liabilities	5,090,646	4,388,813
Total deferred inflows of resources	1,723,177	1,521,075
Net position:		
Net investment in capital assets	17,992,823	18,382,325
Restricted	9,879,235	7,021,573
Unrestricted	7,118,328	4,653,774
Total net position	$ 34,990,386	$ 30,057,672

The County's change in net position at fiscal year-end was $4,932,714. This was an decrease of $458,780 compared to the previous fiscal year of $5,391,494. The change is mostly due to an increase in inflation and a rise in costs of resources used by the County.

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	
	2022	**2021**
Revenues:		
Program:		
Charges for services	$ 2,140,451	$ 2,728,104
Operating grants	807,872	529,182
Capital grants	663,269	688,074
General:		
Property taxes	12,399,236	11,877,501
Sales taxes	9,632,414	9,232,711
Insurance premium taxes	1,609,826	1,554,887
Other taxes	367,753	330,052
Unrestricted investment earnings	20,340	15,028
Gain on sale of capital assets	34,980	39,732
Miscellaneous revenue	352,484	177,648
Total revenues	28,028,625	27,172,919
Program expenses:		
General government	2,851,438	2,483,560
Judicial	1,682,715	1,630,758
Public safety	10,306,059	10,230,707
Public works	6,064,317	5,325,429
Health and welfare	1,278,231	1,278,165
Culture and recreation	620,337	514,549
Housing and development	292,814	304,625
Interest on long-term debt	-	13,632
Total expenses	23,095,911	21,781,425
Change in net position	4,932,714	5,391,494
Net position, beginning of year	30,057,672	24,666,178
Net position, end of year	$ 34,990,386	$ 30,057,672

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 $16,962,865 an increase of $4,734,691 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 $7,735,531. Of this year-end total, $6,993,894 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balances include: $89,736 set aside for inventory. Restricted fund balance of $651,901 for capital projects. The fund balance of the General Fund on June 30, 2022 was $7,735,531 compared to $5,789,580 on June 30, 2021 an increase of $1,945,951.

The General Fund revenues increased $728,270 in 2022 from the previous year.

1. Taxes revenue category increased by $752,148 due mainly to an increase in property taxes and sales taxes revenue.
2. All other revenue categories decreased in total by approximately $24,000 compared to 2021.

The General Fund expenditures increased $77,625 in 2022 from the previous year.

1. The General Government category increased by $194,899 during 2022. Most of the increase was an increase in general operating expenditures.
2. The Judicial category increased by $73,817 during 2022. Most of the increase was an increase in general operating expenditures.
3. The Public Safety category decreased $111,744. Most of the decrease was a decrease in general operating expenditures.
4. The Public Works category decreased $21,894. Most of the decrease was a decrease in general operating expenditures.
5. The Health and Welfare category decreased $42,893. Most of the decrease was a decrease in general operating expenditures.
6. The Culture and Recreation category had no change from 2022 to 2021.
7. The Housing and Development category decreased $14,560. Most of the decrease was a decrease in general operating expenditures.

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, 2022 was $1,312,021 compared to $1,054,214 on June 30, 2021 an increase of $257,807.

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, 2022 was $2,128,587 compared to $2,494,375 on June 30, 2021 a decrease of $365,788.

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 fund balance of the SPLOST VII Fund on June 30, 2022 was $3,386,647 compared to $739,138 on June 30, 2021 an increase of $2,647,509.

The ***ARPA Fund*** accounts for the American Rescue Plan Act grant, and expenditures related to ARPA. The fund balance of the ARPA Fund on June 30, 2022 was $2,106 compared to $160 on June 30, 2021 an increase of $1,946.

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 $1,022,342 on June 30, 2022 compared to $839,279 on June 30, 2021 an increase of $183,063.

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 $995,000 from the original budget. The increase was mainly due to an increase in property taxes, sales taxes, intergovernmental revenues and various operating expenditures.

The 2022 General Fund budget variances are as follows:

1. The total revenues were more than the final budget by $750,487. Taxes were $789,651 more than the final budget. In addition, Intergovernmental, Charges for Services, Fines and Forfeitures, Interest Income, Contributions and Donations, and Miscellaneous Revenue were also below the final budget by $39,164.

2. All expenditure categories were less than projected in the final budget by a combined $1,082,963. 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, 2022, amounts to $18,702,785. 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, 2022:

Capital Assets
(Net of Accumulated Depreciation)

	Governmental Activities	
	2022	2021
Land	$ 940,348	$ 940,348
Construction in progress	-	-
Buildings and improvements	13,490,999	13,912,764
Furniture and equipment	2,761,421	1,958,031
Vehicles	1,510,017	1,571,182
Total	$ 18,702,785	$ 18,382,325

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, 2022:

Outstanding Debt

	Governmental Activities	
	2022	2021
Compensated absences	$ 199,060	$ 207,373
Notes Payable	709,962	-
Total	$ 909,022	$ 207,373

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, 2022

	Primary Government Governmental Activities	Haralson County Health Department	Development Authority of Haralson County
ASSETS			
Cash	$ 19,253,362	$ 929,716	$ 223,110
Taxes receivable, net of allowance	1,151,652	-	-
Accounts receivable, net of allowance	122,567	-	77,758
Interest receivable	2,230	-	-
Note receivables	355,014	-	-
Prepaid items	-	948	2,437
Inventories	89,736	22,613	-
Due from other governments	447,798	30,926	-
Capital assets:			
Nondepreciable capital assets	940,348	-	162,605
Depreciable capital assets, net	17,762,437	-	902,693
Net other post employment benefits asset	-	95,909	-
Net pension asset	783,303	-	-
Total assets	40,908,447	1,080,112	1,368,603
DEFERRED OUTFLOWS OF RESOURCES			
Related to other post-employment benefits	-	37,885	-
Related to pension benefits	895,762	156,036	-
Total deferred outflows of resources	895,762	193,921	-
LIABILITIES			
Accounts payable	765,084	507	-
Accrued liabilities	263,870	-	-
Retainage payable	209,737	-	-
Due to other governments	317,247	-	-
Unearned revenue	2,625,686	-	-
Compensated absences due within one year	113,464	3,089	-
Compensated absences due in more than one year	85,596	27,797	-
Notes payable due within one year	184,355	-	-
Notes payable due in more than one year	525,607	-	-
Net pension liability	-	243,036	-
Total liabilities	5,090,646	274,429	-
DEFERRED INFLOWS OF RESOURCES			
Related to other post-employment benefits	-	163,044	-
Related to pension benefits	1,723,177	230,537	-
Total deferred inflows of resources	1,723,177	393,581	-
NET POSITION			
Net investment in capital assets	17,992,823	-	1,065,298
Restricted for:			
Judicial	73,316	-	-
Capital projects	7,481,262	-	-
Culture and recreation	9,150	-	-
Public safety	1,293,165	-	-
Special services	1,022,342	-	-
Unrestricted	7,118,328	606,023	303,305
Total net position	$ 34,990,386	$ 606,023	$ 1,368,603

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

HARALSON COUNTY, GEORGIA

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

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary government:			
Governmental activities:			
General government	$ 2,851,438	$ 324,815	$ 403,009
Judicial	1,682,715	917,339	145,297
Public safety	10,306,059	633,015	240,290
Public works	6,064,317	29,383	6,000
Health and welfare	1,278,231	1,521	13,276
Culture and recreation	620,337	234,378	-
Housing and development	292,814	-	-
Total governmental activities	23,095,911	2,140,451	807,872
Total primary government	23,095,911	2,140,451	807,872
Component Units			
Haralson County Health Department	567,529	328,004	286,899
Development Authority of Haralson County	362,004	69,470	-
Total component units	$ 929,533	$ 397,474	$ 286,899
	$ 929,533	$ 397,474	$ 286,899
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		
		Component Units	
	Primary Government	Haralson County	Development Authority of
	Governmental Activities	Health Department	Haralson County
$ 240	$ (2,123,374)	$ -	$ -
-	(620,079)	-	-
4,679	(9,428,075)	-	-
657,465	(5,371,469)	-	-
-	(1,263,434)	-	-
885	(385,074)	-	-
-	(292,814)	-	-
663,269	(19,484,319)	-	-
663,269	(19,484,319)	-	-
-	-	47,374	-
-	-	-	(292,534)
$ -	-	47,374	(292,534)
$ -	-	47,374	(292,534)
	12,399,236	142,218	-
	9,632,414	-	-
	1,609,826	-	-
	367,753	-	-
	20,340	454	27
	34,980	-	-
	352,484	802	46
	24,417,033	143,474	73
	4,932,714	190,848	(292,461)
	30,057,672	415,175	1,661,064
	$ 34,990,386	$ 606,023	$ 1,368,603

HARALSON COUNTY, GEORGIA

Balance Sheet
Governmental Funds
June 30, 2022

ASSETS	General	T-SPLOST	SPLOST VI	SPLOST VII	ARPA	Special Services Districts	Nonmajor Governmental Funds	Total Governmental Funds
Cash	$ 8,522,143	$ 1,804,598	$ 2,128,587	$ 3,214,587	$ 2,627,792	$ 7,570	$ 948,085	$ 19,253,362
Receivables:								
Accounts	5,345	-	-	-	-	21,385	95,837	122,567
Taxes	551,585	742	-	495,399	-	103,926	-	1,151,652
Interest	-	-	-	-	-	-	2,230	2,230
Notes	-	-	-	-	-	-	355,014	355,014
Due from other funds	-	-	-	-	-	735,773	35,416	771,189
Due from other governments	151,285	-	-	-	-	254,989	41,524	447,798
Inventories	89,736	-	-	-	-	-	-	89,736
Total assets	$ 9,320,094	$ 1,805,340	$ 2,128,587	$ 3,709,986	$ 2,627,792	$ 1,123,643	$ 1,478,106	$ 22,193,548
LIABILITIES								
Accounts payable	$ 314,895	$ 381,091	$ -	$ 49,963	$ -	$ -	$ 19,135	$ 765,084
Accrued liabilities	190,580	-	-	-	-	57,929	15,361	263,870
Retainage payable	-	112,228	-	97,509	-	-	-	209,737
Unearned revenue	-	-	-	-	2,625,686	-	-	2,625,686
Due to other funds	771,189	-	-	-	-	-	-	771,189
Due to other governments	73,401	-	-	175,867	-	-	67,979	317,247
Total liabilities	1,350,065	493,319	-	323,339	2,625,686	57,929	102,475	4,952,813
EFERRED INFLOWS OF RESOURCES								
Unavailable revenue	234,498	-	-	-	-	43,372	-	277,870
Total deferred inflows of resourc	234,498	-	-	-	-	43,372	-	277,870
FUND BALANCES								
Fund balances:								
Nonspendable:								
Inventory	89,736	-	-	-	-	-	-	89,736
Restricted:								
Judicial	-	-	-	-	-	-	73,316	73,316
Capital projects	651,901	1,312,021	2,128,587	3,386,647	2,106	-	-	7,481,262
Culture and recreation	-	-	-	-	-	-	9,150	9,150
Public safety	-	-	-	-	-	-	1,293,165	1,293,165
Special services	-	-	-	-	-	1,022,342	-	1,022,342
Unassigned	6,993,894	-	-	-	-	-	-	6,993,894
Total fund balances	7,735,531	1,312,021	2,128,587	3,386,647	2,106	1,022,342	1,375,631	16,962,865
Total liabilities, deferred inflows of resources and fund balances	$ 9,320,094	$ 1,805,340	$ 2,128,587	$ 3,709,986	$ 2,627,792	$ 1,123,643	$ 1,478,106	$ 22,193,548

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, 2022

Total Governmental Fund Balances			$ 16,962,865
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	$ 43,290,856	
	Less accumulated depreciation	(24,588,071)	18,702,785
The net pension asset is not a current financial resource and is not recorded in the fund statements.			783,303
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.			
	Property taxes	277,870	277,870
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	895,762	
	Deferred inflows related to pension	(1,723,177)	(827,415)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.			
	Notes payable	(709,962)	
	Compensated absences payable	(199,060)	(909,022)
Net position of governmental activities			$ 34,990,386

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, 2022

	General	T-SPLOST	SPLOST VI	SPLOST VII	ARPA	Special Services Districts	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES								
Taxes	$ 13,414,351	$ 1,842,052	$ -	$ 5,215,791	$ -	$ 3,475,563	$ -	$ 23,947,757
Licenses and permits	-	-	-	-	-	323,540	-	323,540
Intergovernmental	1,057,355	-	-	-	260,513	21,530	118,325	1,457,723
Charges for services	245,929	-	-	-	-	144,572	562,742	953,243
Fines and forfeitures	676,388	-	-	-	-	-	187,280	863,668
Interest income	5,180	1,482	1,847	8,039	1,955	-	13,205	31,708
Contributions and donations	2,050	-	-	-	-	-	-	2,050
Miscellaneous	203,767	-	-	-	-	118,849	29,868	352,484
Total revenues	15,605,020	1,843,534	1,847	5,223,830	262,468	4,084,054	911,420	27,932,173
EXPENDITURES								
Current:								
General government	2,600,679	-	-	-	260,522	-	-	2,861,201
Judicial	1,512,275	-	-	-	-	-	182,311	1,694,586
Public safety	5,742,245	-	-	-	-	2,874,235	1,105,960	9,722,440
Public works	2,026,485	-	-	-	-	477,237	-	2,503,722
Health and welfare	1,189,346	-	-	-	-	-	-	1,189,346
Culture and recreation	44,955	-	-	-	-	378,183	-	423,138
Housing and development	137,010	-	-	-	-	171,336	-	308,346
Capital outlay	-	1,585,727	367,635	1,434,677	-	-	-	3,388,039
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,851,606	-	-	-	1,851,606
Total expenditures	13,252,995	1,585,727	367,635	3,286,283	260,522	3,900,991	1,288,271	23,942,424
Excess (deficiency) of revenues over (under) expenditures	2,352,025	257,807	(365,788)	1,937,547	1,946	183,063	(376,851)	3,989,749
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of capital assets	34,980	-	-	-	-	-	-	34,980
Notes payable proceeds	-	-	-	709,962	-	-	-	709,962
Transfers in	-	-	-	-	-	-	441,054	441,054
Transfers out	(441,054)	-	-	-	-	-	-	(441,054)
Total other financing sources (uses)	(406,074)	-	-	709,962	-	-	441,054	744,942
Net change in fund balances	1,945,951	257,807	(365,788)	2,647,509	1,946	183,063	64,203	4,734,691
FUND BALANCE, beginning of year	5,789,580	1,054,214	2,494,375	739,138	160	839,279	1,311,428	12,228,174
FUND BALANCE, end of year	$ 7,735,531	$ 1,312,021	$ 2,128,587	$ 3,386,647	$ 2,106	$ 1,022,342	$ 1,375,631	$ 16,962,865

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, 2022

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ 4,734,691
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	$ 1,515,688	
Depreciation expense	(1,195,228)	320,460
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	61,472	61,472
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.		
Notes payable proceeds	(709,962)	(709,962)
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.		
Net pension liability	517,740	
Compensated absences payable	8,313	526,053
Change in net position of governmental activities		$ 4,932,714

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

HARALSON COUNTY, GEORGIA

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022

ASSETS	
Cash	$ 980,294
Taxes receivable	354,915
Total assets	1,335,209
LIABILITIES	
Due to others	811,218
Uncollected taxes	354,915
Total liabilities	1,166,133
NET POSITION	
Restricted	
Individuals, organizations and other governments	169,076
Total net position	169,076
Total liabilities and net position	$ 1,335,209

See accompanying notes to the basic financial statements.

HARALSON COUNTY, GEORGIA

Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Fiscal Year Ended June 30, 2022

ADDITIONS	
Taxes	$ 15,172,631
Fines and fees collected	1,883,068
Interest income	897
Total additions	17,056,596
DEDUCTIONS	
Taxes and fees paid to other governments	15,182,721
Payments to Board of Commissioners	1,249,556
Payments to others	585,998
Total deductions	17,018,275
Net increase in fiduciary net position	38,321
NET POSITION, beginning of year	130,755
NET POSITION, end of year	$ 169,076

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, 2022 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 assets 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 assets 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, 2022, are summarized as follows:

Cash and Cash Equivalents		
Balances per statement of net position:		
General Fund	$	8,522,143
T-SPLOST Fund		1,804,598
SPLOST VI Fund		2,128,587
SPLOST VII Fund		3,214,587
ARPA Fund		2,627,792
Special Services Districts Fund		7,570
Nonmajor Governmental Funds		948,085
		19,253,362
Balances per statement of net position (Component Units):		
Haralson County Health Department		929,716
Development Authority of Haralson County		223,110
Balances per statement of fiduciary net position:		
Custodial Funds		980,294
	$	21,386,482

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2022, 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, 2022, consist of the following:

	General	T-SPLOST	SPLOST VII	Special Service Districts	Nonmajor Governmental	Total
Receivables:						
Accounts	$ 5,345	$ -	$ -	$ 21,385	$ 95,837	$ 122,567
Taxes	566,651	742	495,399	103,926	-	1,166,718
Interest	-	-	-	-	2,230	2,230
Notes	-	-	-	-	355,014	355,014
Gross receivables	571,996	742	495,399	125,311	453,081	1,646,529
Less allowance for uncollectibles	(15,066)	-	-	-	-	(15,066)
Net total receivables	$ 556,930	$ 742	$ 495,399	$ 125,311	$ 453,081	$ 1,631,463

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes were levied on August 15, 2021 and were payable on or before December 1, 2021. Property Taxes levied for the year ending June 30, 2022 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 5.47 for the tax year 2021.

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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, 2022, consist of the following:

Primary Government		
General Fund:		
State of Georgia Victim Assistance Program	$	2,622
State of Georgia Department of Transportation		17,828
Georgia Bureau of Investigation		86,216
Haralson-Paulding Drug Task Force		17,646
CARES Act		26,973
Total General Fund		151,285
Special Services Districts Fund:		
City of Tallapoosa, Georgia	$	254,989
Total General Fund		254,989
Crime Victim Assistance Program Fund:		
State of Georgia Crime Victim Assistance Program	$	40,752
Total General Fund		40,752
Drug Abuse Treatment Fund:		
City of Bremen, Georgia	$	390
City of Buchanan, Georgia		266
City of Tallapoosa, Georgia		116
Total Drug Abuse Treatment Fund		772
Total Governmental Activities/Primary Government	$	447,798
Component Unit		
Haralson County Health Department:		
Georgia Department of Public Health	$	22,966
Floyd County Health Department		7,960
Total Haralson County Health Department	$	30,926

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

Interfund Balances and Transfers

Interfund balances at June 30, 2022, 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, 2022, consisted of the following:

	Due From Balances		
	General Fund	Special Services Districts Fund	Totals
Due To Balances			
Special Services Districts Fund	$ 735,773	$ -	$ 735,773
Nonmajor Governmental Funds	35,416	-	35,416
Total	$ 771,189	$ -	$ 771,189

Interfund transfers for the year ended June 30, 2022, consisted of the following:

Transfers In	Transfers Out	Amount
E-911 Fund	General Fund	$ 441,054
General Fund	Nonmajor Governmental Funds	-
		$ 441,054

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, 2022 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	20,949,001	83,948	-	-	21,032,949
Machinery and equipment	14,734,097	1,431,740	(214,252)	-	15,951,585
Infrastructure	5,365,974	-	-	-	5,365,974
Total	41,049,072	1,515,688	(214,252)	-	42,350,508
Less accumulated depreciation for:					
Buildings and improvements	(7,036,237)	(505,713)	-	-	(7,541,950)
Machinery and equipment	(12,776,066)	(628,350)	214,252	-	(13,190,164)
Infrastructure	(3,794,792)	(61,165)	-	-	(3,855,957)
Total	(23,607,095)	(1,195,228)	214,252	-	(24,588,071)
Total capital assets, being depreciated, net	17,441,977	320,460	-	-	17,762,437
Governmental activities capital assets, net	$ 18,382,325	$ 320,460	$ -	$ -	$ 18,702,785

Governmental activities depreciation expense:

Governmental activities:	
General government	$ 55,502
Judicial	39,903
Public safety	609,041
Public works	285,300
Health and welfare	53,807
Culture and recreation	151,675
Total depreciation expense - governmental activities	$ 1,195,228

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

Net Investment in Capital Assets

On the Statement of Net Position, net position is presented in three components. These include net investment in capital assets, restricted and unrestricted. Net investment in capital assets at June 30, 2022 is calculated in the following manner:

Capital-related items used to determine net investment in capital assets	Governmental Activities
Capital assets, not being depreciated	$ 940,348
Capital assets, being depreciated	42,350,508
Accumulated depreciation	(24,588,071)
Governmental activities capital assets, net	18,702,785
Notes Payable	(709,962)
Net investment in capital assets	17,992,823

Component units capital asset activity for the fiscal year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Component Units:				
Capital assets, not being depreciated:				
Land	$ 162,605	$ -	$ -	$ 162,605
Construction in progress	-	-	-	-
Total	162,605	-	-	162,605
Capital assets, being depreciated:				
Buildings and improvements	73,845	8,200	(4,650)	77,395
Machinery and equipment	36,558	-	-	36,558
Infrastructure	3,739,728	-	-	3,739,728
Total	3,850,131	8,200	(4,650)	3,853,681
Less accumulated depreciation for:				
Buildings and improvements	(29,404)	(3,466)	2,093	(30,777)
Machinery and equipment	(36,409)	(149)	-	(36,558)
Infrastructure	(2,737,432)	(146,221)	-	(2,883,653)
Total	(2,803,245)	(149,836)	2,093	(2,950,988)
Total capital assets, being depreciated, net	1,046,886	(141,636)	(2,557)	902,693
Governmental activities capital assets, net	$ 1,209,491	$ (141,636)	$ (2,557)	$ 1,065,298

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

Long-Term Debt

Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due In More Than One Year
Governmental activities:						
Compensated absences	$ 207,373	$ 153,932	$ 162,245	$ 199,060	$ 113,464	$ 85,596
Direct Borrowings:						
Notes payable	-	709,962	-	709,962	184,355	525,607
Governmental activities long-term liabilities	$ 207,373	$ 863,894	$ 162,245	$ 909,022	$ 297,819	$ 611,203

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.

Notes Payable

During the current fiscal year, the County purchased E911 Equipment through a notes payable for $709,962. The notes payable bears an interest rate of 2.590% payable in annual installments of $184,355 through February 2026 (See Subsequent Event Note). The financing is secured by a first lien security interest in all personal property acquired with proceeds. The financer reserves the right to negotiate or terminate its interest in this transaction in event of default.

Annual notes payable maturities are as follows:

Fiscal Year	Principal	Interest	Total
2023	$ 184,355	$ -	$ 184,355
2024	170,742	13,613	184,355
2025	175,164	9,191	184,355
2026	179,701	4,654	184,355
	$ 709,962	$ 27,458	$ 737,420

See Subsequent Event note: Notes payable was paid off in December 2022.

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, 2022, pension plan membership consisted of the following:

Retirees. Beneficiaries and Disables receiving benefits	50
Terminated plan participants entitled to but not yet receiving benefits	158
Active employees participating in the Plan	195
Total number of Plan Participants	403

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, 2022, the County's contribution rate was 7.00% of annual payroll. County contributions to the Plan were $483,330 for the year ended June 30, 2022.

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, 2022 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, 2022 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 4.50% - 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, 2022 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, 2021 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, 2022 were as follows:

Changes In Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability(Asset) (a) - (b)
Balances at December 31, 2020	$ 9,346,933	$ 9,367,969	$ (21,036)
Changes for the year:			
Service cost	412,396	-	412,396
Interest	640,484	-	640,484
Differences between expected and actual experience	(17,835)	-	(17,835)
Assumption Changes	16,030	-	16,030
Contributions—employer	-	331,427	(331,427)
Contributions—employee		151,903	(151,903)
Net investment income	-	1,434,748	(1,434,748)
Benefit payments, including refunds of employee contributions	(394,303)	(394,303)	-
Administrative expense	-	(47,031)	47,031
Other changes	-	(57,705)	57,705
Net changes	656,772	1,419,039	(762,267)
Balances at December 31, 2021	$ 10,003,705	$ 10,787,008	$ (783,303)

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	$ 567,454	$ (783,303)	$ (1,898,184)

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, 2022, the County recognized pension expense of $90,676. At June 30, 2022, 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	$ -	$ 1,088,591
Changes of assumptions	412,432	-
Net difference between projected and actual earnings on pension plan investments	-	634,586
Employer contributions subsequent to measurement date	483,330	-
	$ 895,762	$ 1,723,177

Deferred Outflows(Inflows) Recognized in Future Years

Year Ended June 30					
2023	2024	2025	2026	2027	Thereafter
$ (313,287)	$ (313,288)	$ (313,288)	$ (313,289)	$ (41,141)	$ (16,452)

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 24.63% 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, 2022, were $68,997 based on qualifying salaries of $320,501.

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

At June 30, 2022 the Health Department reported a liability of $243,036 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, 2021. 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, 2021, the Health Department's proportion was 0.010391%, which was an decrease of 0.000247% from its proportion measured as of June 30, 2020.

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, 2022, the Health Department recognized pension expense of $36,077. At June 30, 2022, 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	$ 5,751	$ -
Net difference between projected and actual earnings on pension plan investments	69,987	224,623
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,301	5,914
Employer contributions subsequent to measurement date	68,997	-
	$ 156,036	$ 230,537

The $68,997 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					
2023	2024	2025	2026	2027	Thereafter
$ 4,112	$ (33,022)	$ (54,588)	$ (60,000)	$ -	$ -

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	2.50%
Salary increases	3.00-6.75%, including inflation
Investment rate of return	7.00%, 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, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected 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%	-1.50%
Domestic Large Equities	46.40%	9.20%
Domestic Small Equities	1.10%	13.40%
International Developed Market Equities	11.70%	9.20%
International Emerging Market Equities	5.80%	10.40%
Alternatives	5.00%	10.60%
Total	100.00%	

* Rates shown are net of the 2.50% assumed rate of inflation

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 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 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share Net Pension Liability	$ 445,357	$ 243,036	$ 71,928

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, 2022.

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, 2022, 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, 2022, the County paid $97,650 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 $732,179 (current $80,000 and long-term $652,179) as of June 30, 2022. 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 $732,179 reported as landfill closure and post-closure care liability at June 30, 2022 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, 2022. 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, 2022

Current assets	
Cash	$ 1,865,544
Accounts receivable	228,575
Total current assets	2,094,119
Non-current assets	
Capital assets	
Non-depreciable	807,129
Depreciable, net	803,650
Total non-current assets	1,610,779
Total assets	$ 3,704,898
Current liabilities	$ 232,409
Long-term liabilities	
Capital lease payable	66,226
Accrued closure and post-closure costs	652,179
Total liabilities	950,814
Total net position	2,754,084
Total liabilities and net position	$ 3,704,898

Condensed Statement of Revenues and Expenses
For the Fiscal Year Ended June 30, 2022

Operating revenues	$ 2,272,652
Operating expenses	(1,579,231)
Nonoperating revenue	(2,253)
Change in net position	$ 691,168

Note 5 – Subsequent Events

Subsequent events were evaluated through December 23, 2022, which is the date the financial statements were available to be issued.

Long-term Debt:

Notes payable of $709,962 was paid off in full on December 18, 2022.

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, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Taxes				
Property taxes	$ 9,927,200	$ 10,408,200	$ 10,731,497	$ 323,297
Sales tax	2,000,000	2,160,000	2,574,571	414,571
Other taxes	56,500	56,500	108,283	51,783
Intergovernmental	834,586	1,026,586	1,057,355	30,769
Charges for services	414,647	414,647	245,929	(168,718)
Fines and forfeitures	603,200	603,200	676,388	73,188
Interest income	1,000	1,000	5,180	4,180
Contributions and donations	-	-	2,050	2,050
Miscellaneous	22,400	184,400	203,767	19,367
Total revenues	13,859,533	14,854,533	15,605,020	750,487
EXPENDITURES				
Current:				
General government				
Legislative Commissioners	484,900	487,100	472,351	14,749
Executive Administration	1,240,018	1,281,518	891,429	390,089
Elections	180,068	205,668	190,338	15,330
Tax Commissioner	479,816	479,816	411,756	68,060
Tax Assessor	408,991	440,491	404,930	35,561
Board of Equalization	13,800	13,800	4,511	9,289
General Government Plants & Buildings	151,200	262,700	225,364	37,336
Total general government	2,958,793	3,171,093	2,600,679	570,414
Judicial				
Superior Court	109,005	121,505	115,923	5,582
Clerk of Court	394,448	423,448	410,870	12,578
District Attorney	180,700	201,800	190,874	10,926
Magistrate Court	162,053	196,553	188,705	7,848
Probate Court	355,080	362,080	333,996	28,084
Juvenile Court	121,098	137,098	125,369	11,729
Public Defender	161,400	161,400	146,538	14,862
Total judicial	1,483,784	1,603,884	1,512,275	91,609
Public safety				
Sheriff	2,250,000	2,568,000	2,540,800	27,200
Jail Operations	2,211,170	2,412,170	2,329,247	82,923
Special Detail Operations	316,559	316,559	268,729	47,830
Sheriff Court Services	145,060	145,560	125,287	20,273
Corrections	117,826	118,226	115,848	2,378
Emergency Management	173,626	180,626	114,315	66,311
Coroner/Medical Examiner	45,400	53,400	48,994	4,406
Animal Control	203,483	212,483	199,025	13,458
Total public safety	$ 5,463,124	$ 6,007,024	$ 5,742,245	$ 264,779

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, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current:				
Public works				
Highways and streets	$ 2,000,000	$ 2,145,000	$ 2,026,485	$ 118,515
HCWA - CDBG	-	-	-	-
Total public works	2,000,000	2,145,000	2,026,485	118,515
Health and welfare				
Health	889,618	889,618	889,122	496
Welfare	34,900	35,400	34,962	438
Community Services	35,680	40,880	39,710	1,170
Transportation Services	240,845	242,845	225,552	17,293
Total health and welfare	1,201,043	1,208,743	1,189,346	19,397
Culture and recreation				
Libraries	44,955	44,955	44,955	-
Total culture and recreation	44,955	44,955	44,955	-
Housing and development				
Conservation	111,660	118,660	100,411	18,249
Forest Resources	11,599	11,599	11,599	-
Haralson County Development Authority	25,000	25,000	25,000	-
Total housing and development	148,259	155,259	137,010	18,249
Total expenditures	13,299,958	14,335,958	13,252,995	1,082,963
Excess of revenues over expenditures	559,575	518,575	2,352,025	1,833,450
OTHER FINANCING SOURCES AND USES				
Proceeds from sale of capital assets	2,000	43,000	34,980	(8,020)
Transfers out	(561,575)	(561,575)	(441,054)	120,521
Total other financing sources and uses	(559,575)	(518,575)	(406,074)	112,501
Net change in fund balances	-	-	1,945,951	1,945,951
FUND BALANCE				
Beginning of year	5,789,580	5,789,580	5,789,580	-
End of year	$ 5,789,580	$ 5,789,580	$ 7,735,531	$ 1,945,951

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, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ -	$ 325,100	$ 260,513	$ (64,587)
Miscellaneous	-	2,000	1,955	(45)
Total revenues	-	327,100	262,468	(64,632)
EXPENDITURES				
Current				
General government	-	327,100	260,522	66,578
Total expenditures	-	327,100	260,522	66,578
Net change in fund balances	-	-	1,946	1,946
FUND BALANCE				
Beginning of year	160	160	160	-
End of year	$ 160	$ 160	$ 2,106	$ 1,946

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, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 3,370,444	$ 3,491,544	$ 3,475,563	$ (15,981)
Licenses and permits	155,030	175,030	323,540	148,510
Intergovernmental	-	22,000	21,530	(470)
Charges for services	86,585	174,485	144,572	(29,913)
Miscellaneous	-	120,000	118,849	(1,151)
Total revenues	3,612,059	3,983,059	4,084,054	100,995
EXPENDITURES				
Current				
Public safety	2,681,904	2,922,904	2,874,235	48,669
Public works	450,989	483,989	477,237	6,752
Culture and recreation	311,436	388,436	378,183	10,253
Housing and development	167,730	187,730	171,336	16,394
Total expenditures	3,612,059	3,983,059	3,900,991	82,068
Net change in fund balances	-	-	183,063	183,063
FUND BALANCE				
Beginning of year	839,279	839,279	839,279	-
End of year	$ 839,279	$ 839,279	$ 1,022,342	$ 183,063

Haralson County, Georgia

Required Supplementary Information
Defined Benefit Pension Plan

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

	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability								
Service cost	$ 412,396	$ 382,510	$ 370,576	$ 277,632	$ 153,315	$ 156,811	$ 156,073	$ 156,123
Interest	640,484	627,240	552,360	564,236	541,854	501,104	467,524	438,243
Differences between expected and actual experience	(17,835)	(484,358)	61,269	(882,789)	(158,587)	134,137	(190,583)	-
Assumption Changes	16,030	14,815	403,212	446,652	24,082	232,199	236,732	-
Benefit payments, including refunds of employee contributions	(394,303)	(307,700)	(327,687)	(267,221)	(236,648)	(226,959)	(217,022)	(190,893)
Net change in total pension liability	656,772	232,507	1,059,730	138,510	324,016	797,292	452,724	403,473
Total Pension Liability								
Beginning of Year	9,346,933	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)	$ 10,003,705	$ 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	$ 331,427	$ 388,083	$ 388,758	$ 296,568	$ 299,962	$ 306,494	$ 271,126	$ 286,401
Contributions - employee	151,903	144,057	126,847	121,842	102,641	84,159	73,386	60,905
Net investment income	1,434,748	1,109,481	1,362,883	(308,233)	916,925	398,615	34,234	356,872
Benefit payments, including refunds of employee contributions	(394,303)	(307,700)	(327,687)	(267,221)	(236,648)	(226,959)	(217,022)	(190,893)
Administrative expense	(47,031)	(42,899)	(42,617)	(28,446)	(18,542)	(23,297)	(20,431)	(20,098)
Other	(57,705)	(80,206)	(34,386)	(30,554)	(69,428)	(70,006)	(43,871)	(84,886)
Net change in fiduciary net pension	1,419,039	1,210,816	1,473,798	(216,044)	994,910	469,006	97,422	408,301
Plan Fiduciary Net Position								
Beginning of Year	9,367,969	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)	$ 10,787,008	$ 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)	$ (783,303)	$ (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	107.8%	100.2%	89.5%	83.0%	87.2%	77.8%	80.0%	84.2%
Covered payroll	$ 6,533,664	$ 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	-12.0%	-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

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 331,427	$ 388,083	$ 388,758	$ 296,568	$ 299,962	$ 306,494	$ 271,126	$ 286,401
Contributions in relation to the actuarially determined contribution	331,427	388,083	388,758	296,568	299,962	306,494	271,126	271,126
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,275
Covered payroll	$ 6,742,741	$ 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	4.9%	6.8%	6.7%	5.8%	9.2%	8.7%	7.5%	7.3%

Notes to the Schedule

Valuation date	January 1, 2022
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

	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.010391%	0.010638%	0.009241%	0.010267%	0.010691%	0.010766%	0.113210%	0.009025%
Proportionate share of the net pension liability	$ 243,036	$ 448,387	$ 381,333	$ 422,080	$ 434,197	$ 509,277	$ 458,659	$ 338,493
Covered payroll during the measurement period	$ 320,501	$ 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	75.83%	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	87.62%	76.21%	79.74%	76.68%	76.33%	72.34%	76.20%	77.99%

Schedule of Contributions

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 61,426	$ 66,140	$ 57,722	$ 64,974	$ 65,058	$ 61,881	$ 56,841	$ 37,515
Contributions made in relation to the contractually required contribution	61,426	66,140	57,722	64,974	65,058	61,881	56,841	37,515
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 320,501	$ 263,825	$ 275,780	$ 239,928	$ 266,909	$ 268,335	$ 256,736	$ 266,787
Contributions as a percentage of covered payroll	19.17%	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.

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, 2022

	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	$ 29,017	$ 1,882	$ 17,731	$ 63,504	$ 2,025	$ 149
Receivables:						
Accounts	-	-	-	-	-	95,837
Interest	-	-	-	-	-	-
Notes	-	-	-	-	-	-
Due from other funds	-	-	-	18,133	-	-
Due from other governments	-	-	40,752	-	-	-
Total assets	$ 29,017	$ 1,882	$ 58,483	$ 81,637	$ 2,025	$ 95,986
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ -	$ -	$ 14,184	$ -	$ -	$ -
Accrued liabilities	-	-	-	-	-	15,361
Due to other governments	-	-	-	-	-	-
Total liabilities	-	-	14,184	-	-	15,361
FUND BALANCES(DEFICIT)						
Restricted for:						
Judicial activities	29,017	-	44,299	-	-	-
Culture and recreation	-	-	-	-	-	-
Public safety activities	-	1,882	-	81,637	2,025	80,625
Total fund balances	29,017	1,882	44,299	81,637	2,025	80,625
Total liabilities and fund balances	$ 29,017	$ 1,882	$ 58,483	$ 81,637	$ 2,025	$ 95,986

(Continued)

HARALSON COUNTY, GEORGIA

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

ASSETS	Special Revenue Funds: Juvenile Court Supervision Fee	Special Revenue Funds: Drug Abuse Treatment and Education	Special Revenue Funds: Drug Task Force	Special Revenue Funds: Employment Incentive Program	Total Nonmajor Funds
Cash	$ 7,718	$ 6,274	$ 494,499	$ 325,286	$ 948,085
Receivables:					
Accounts	-	-	-	-	95,837
Interest	-	-	-	2,230	2,230
Notes	-	-	-	355,014	355,014
Due from other funds	1,432	15,851	-	-	35,416
Due from other governments	-	772	-	-	41,524
Total assets	$ 9,150	$ 22,897	$ 494,499	$ 682,530	$ 1,478,106
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	$ -	$ -	$ 4,951	$ -	$ 19,135
Accrued liabilities	-	-	-	-	15,361
Due to other governments	-	-	67,979	-	67,979
Total liabilities	-	-	72,930	-	102,475
FUND BALANCES					
Restricted for:					
Judicial activities	-	-	-	-	73,316
Culture and recreation	9,150	-	-	-	9,150
Public safety activities	-	22,897	421,569	682,530	1,293,165
Total fund balances	9,150	22,897	421,569	682,530	1,375,631
Total liabilities and fund balances	$ 9,150	$ 22,897	$ 494,499	$ 682,530	$ 1,478,106

HARALSON COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2022

	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	$ -	$ -	$ 118,325	$ -	$ -	$ -
Charges for services	-	-	-	-	-	562,742
Fines and forfeitures	15,522	-	20,813	18,324	-	-
Interest income	2	-	-	214	-	1,428
Miscellaneous revenue	-	-	18,569	-	-	-
Total revenues	15,524	-	157,707	18,538	-	564,170
EXPENDITURES						
Current:						
Judicial	11,113	-	170,648	-	-	-
Public safety	-	-	-	6,991	-	991,866
Total expenditures	11,113	-	170,648	6,991	-	991,866
Excess (deficiency) of revenues over (under) expenditures	4,411	-	(12,941)	11,547	-	(427,696)
OTHER FINANCING SOURCES(USES)						
Transfers in	-	-	-	-	-	441,054
Total other financing sources(uses)	-	-	-	-	-	441,054
Net change in fund balances	4,411	-	(12,941)	11,547	-	13,358
FUND BALANCE (DEFICIT), beginning of year	24,606	1,882	57,240	70,090	2,025	67,267
FUND BALANCE, end of year	$ 29,017	$ 1,882	$ 44,299	$ 81,637	$ 2,025	$ 80,625

(Continued)

HARALSON COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds				
	Juvenile Court Supervision Fee	Drug Abuse Treatment and Education	Drug Task Force	Employment Incentive Program	Total Nonmajor Funds
REVENUES					
Intergovernmental revenues	$ -	$ -	-	-	$ 118,325
Charges for services	-	-	-	-	562,742
Fines and forfeitures	-	15,777	116,844	-	187,280
Interest income	32	24	248	11,257	13,205
Miscellaneous revenue	-	-	11,299	-	29,868
Total revenues	32	15,801	128,391	11,257	911,420
EXPENDITURES					
Current:					
Judicial	550	-	-	-	182,311
Public safety	-	24,074	83,029	-	1,105,960
Total expenditures	550	24,074	83,029	-	1,288,271
Excess (deficiency) of revenues over (under) expenditures	(518)	(8,273)	45,362	11,257	(376,851)
OTHER FINANCING SOURCES(USES)					
Transfers in	-	-	-	-	441,054
Total other financing sources(uses)	-	-	-	-	441,054
Net change in fund balances	(518)	(8,273)	45,362	11,257	64,203
FUND BALANCE, beginning of year	9,668	31,170	376,207	671,273	1,311,428
FUND BALANCE, end of year	$ 9,150	$ 22,897	$ 421,569	$ 682,530	$ 1,375,631

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, 2022

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	$ -	$ 15,000	$ 15,522	$ 522
Total revenues	-	15,000	15,524	524
EXPENDITURES				
Current				
Judicial	-	15,000	11,113	3,887
Total expenditures	-	15,000	11,113	3,887
Net change in fund balances	-	-	4,411	4,411
FUND BALANCE				
Beginning of year	24,606	24,606	24,606	-
End of year	$ 24,606	$ 24,606	$ 29,017	$ 4,411

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, 2022

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	$ -	$ 20,000	$ -	$ (20,000)
Total revenues	-	20,000	-	(20,000)
EXPENDITURES				
Current				
Public safety	-	20,000	-	20,000
Total expenditures	-	20,000	-	20,000
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, 2022

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	$ -	$ 138,000	$ 118,325	$ (19,675)
Fines and forfeitures	-	20,000	20,813	813
Miscellaneous revenue	-	18,000	18,569	569
Total revenues	-	176,000	157,707	(18,293)
EXPENDITURES				
Current				
Judicial	-	176,000	170,648	5,352
Total expenditures	-	176,000	170,648	5,352
Excess (deficiency) of revenues over (under) expenditures	-	-	(12,941)	(12,941)
Net change in fund balances	-	-	(12,941)	(12,941)
FUND BALANCE				
Beginning of year	57,240	57,240	57,240	-
End of year	$ 57,240	$ 57,240	$ 44,299	$ (12,941)

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, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 17,600	$ 18,324	$ 724
Total revenues	-	17,600	18,538	938
EXPENDITURES				
Current				
Public safety	-	17,600	6,991	10,609
Total expenditures	-	17,600	6,991	10,609
Net change in fund balances	-	-	11,547	11,547
FUND BALANCE				
Beginning of year	70,090	70,090	70,090	-
End of year	$ 70,090	$ 70,090	$ 81,637	$ 11,547

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, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Contributions and donations	$ -	$ 15,000	$ -	$ (15,000)
Total revenues	-	15,000	-	(15,000)
EXPENDITURES				
Current				
Public safety	-	15,000	-	15,000
Total expenditures	-	15,000	-	15,000
Net change in fund balances	-	-	-	-
FUND BALANCE				
Beginning of year	2,025	2,025	2,025	-
End of year	$ 2,025	$ 2,025	$ 2,025	$ -

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, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 543,000	$ 543,000	$ 564,170	$ 21,170
Total revenues	543,000	543,000	564,170	21,170
EXPENDITURES				
Current				
Public safety	1,104,575	1,104,575	991,866	112,709
Total expenditures	1,104,575	1,104,575	991,866	112,709
Excess (deficiency) of revenues over (under) expenditures	(561,575)	(561,575)	(427,696)	133,879
OTHER FINANCING SOURCES				
Transfers in	-	561,575	441,054	(120,521)
Total other financing sources	-	561,575	441,054	(120,521)
Net change in fund balances	(561,575)	-	13,358	13,358
FUND BALANCE				
Beginning of year	67,267	67,267	67,267	-
End of year	$ (494,308)	$ 67,267	$ 80,625	$ 13,358

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, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 970	$ -	$ (970)
Interest income	-	30	32	2
Total revenues	-	1,000	32	(968)
EXPENDITURES				
Current				
Judicial	-	1,000	550	450
Total expenditures	-	1,000	550	450
Net change in fund balances	-	-	(518)	(518)
FUND BALANCE				
Beginning of year	9,668	9,668	9,668	-
End of year	$ 9,668	$ 9,668	$ 9,150	$ (518)

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, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 32,900	$ 15,777	$ (17,123)
Interest income	-	100	24	(76)
Total revenues	-	33,000	15,801	(17,199)
EXPENDITURES				
Current				
Public safety	-	33,000	24,074	8,926
Total expenditures	-	33,000	24,074	8,926
Net change in fund balances	-	-	(8,273)	(8,273)
FUND BALANCE				
Beginning of year	31,170	31,170	31,170	-
End of year	$ 31,170	$ 31,170	$ 22,897	$ (8,273)

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, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 97,000	$ 116,844	$ 19,844
Interest income	-	200	248	48
Miscellaneous	-	4,000	11,299	7,299
Total revenues	-	101,200	128,391	27,191
EXPENDITURES				
Current:				
Public safety	-	101,200	83,029	18,171
Total expenditures	-	101,200	83,029	18,171
Net change in fund balances	-	-	45,362	45,362
FUND BALANCE				
Beginning of year	376,207	376,207	376,207	-
End of year	$ 376,207	$ 376,207	$ 421,569	$ 45,362

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, 2022

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Interest income	$ -	$ 20,300	$ 11,257	$ (9,043)
Total revenues	-	20,300	11,257	(9,043)
EXPENDITURES				
Current				
Housing and development	-	20,300	-	20,300
Total expenditures	-	20,300	-	20,300
Net change in fund balances	-	-	11,257	11,257
FUND BALANCE				
Beginning of year	671,273	671,273	671,273	-
End of year	$ 671,273	$ 671,273	$ 682,530	$ 11,257

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, 2022

	Tax Commisioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate Court	Probation Office	Total
ASSETS							
Cash	$ 531,566	$ 204,422	$ 215,529	$ 10,500	$ 16,335	$ 1,942	$ 980,294
Taxes receivable	354,915	-	-	-	-	-	354,915
Total assets	886,481	204,422	215,529	10,500	16,335	1,942	1,335,209
LIABILITIES							
Due to others	531,053	130,268	130,392	5,950	11,620	1,935	811,218
Uncollected taxes	354,915	-	-	-	-	-	354,915
Total liabilities	885,968	130,268	130,392	5,950	11,620	1,935	1,166,133
NET POSITION							
Restricted:							
Individuals, organizations and other governments	513	74,154	85,137	4,550	4,715	7	169,076
Total net position	513	74,154	85,137	4,550	4,715	7	169,076
Total liabilities and net position	$ 886,481	$ 204,422	$ 215,529	$ 10,500	$ 16,335	$ 1,942	$ 1,335,209

HARALSON COUNTY, GEORGIA

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

	Tax Commisioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate Court	Probation Office	Total
ADDITIONS							
Taxes	$ 15,172,631	$ -	$ -	$ -	$ -	$ -	$ 15,172,631
Fines and fees collected	-	208,311	1,014,934	398,644	151,435	109,744	1,883,068
Interest revenue	836	-	57	-	-	4	897
Total additions	15,173,467	208,311	1,014,991	398,644	151,435	109,748	17,056,596
DEDUCTIONS							
Taxes and fees paid to other governments	15,182,721	-	-	-	-	-	15,182,721
Payments to Board of Commissioners	-	77,426	773,660	290,950	68,347	39,173	1,249,556
Payments to others	-	95,820	225,234	107,694	83,088	74,162	585,998
Total deductions	15,182,721	173,246	998,894	398,644	151,435	113,335	17,018,275
Net increase in fiduciary net position	(9,254)	35,065	16,097	-	-	(3,587)	38,321
NET POSITION, beginning of year	9,767	39,089	69,040	4,550	4,715	3,594	130,755
NET POSITION, end of year	$ 513	$ 74,154	$ 85,137	$ 4,550	$ 4,715	$ 7	$ 169,076

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, 2022

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	1,383,463	-	1,383,463
Public safety	2,000,000	2,000,000	1,005,140	316,287	1,321,427
Internet infrastructure	200,000	200,000	200,000	-	200,000
Roads and bridges	2,000,000	2,000,000	1,608,018	-	1,608,018
Government building renovations and improvements and equipment	1,610,859	1,610,859	1,032,647	51,348	1,083,995
	13,948,200	13,948,200	11,673,276	367,635	12,040,911
Intergovernmental Projects:					
Bremen	$ 3,973,200	$ 3,973,200	$ 3,923,182	$ -	$ 3,923,182
Buchanan	709,800	709,800	700,865	-	700,865
Tallapoosa	2,037,000	2,037,000	2,011,357	-	2,011,357
Waco	331,800	331,800	327,624	-	327,624
	7,051,800	7,051,800	6,963,028	-	6,963,028
	$ 21,000,000	$ 21,000,000	$ 18,636,304	$ 367,635	$ 19,003,939

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

SPLOST VI Fund	
Capital Outlay	$ 367,635
Intergovernmental	-
Total Expenditures(Less Debt Service: Fees)	$ 367,635

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, 2022

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total
County Projects:					
Total Per Referendum **(A)**	$ 13,545,000	$ 13,545,000	$ -	$ -	$ -
Jail	-	-	-	-	-
E-911 Facility Upgrade	-	-	-	-	-
Recreation facilities	-	-	14,484	68,063	82,547
Water projects	-	-	-	-	-
Public safety	-	-	-	329,268	329,268
Internet infrastructure	-	-	-	-	-
Roads and bridges	-	-	-	327,384	327,384
Government building renovations and improvements and equipment	-	-	56	-	56
	13,545,000	13,545,000	14,540	724,715	739,255
Intergovernmental Projects:					
Bremen	$ 4,200,000	$ 4,200,000	$ 233,654	$ 1,043,158	$ 1,276,812
Buchanan	749,700	749,700	41,707	186,204	227,911
Tallapoosa	2,154,600	2,154,600	119,864	535,140	655,004
Waco	350,700	350,700	19,510	87,104	106,614
	7,455,000	7,455,000	414,735	1,851,606	2,266,341
	$ 21,000,000	$ 21,000,000	$ 429,275	$ 2,576,321	$ 3,005,596

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

SPLOST VI Fund	
Capital Outlay	$ 1,434,677
Notes payable proceeds for capital asset	(709,962)
Intergovernmental	1,851,606
Total Expenditures(Less Debt Service: Fees)	$ 2,576,321

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, 2022

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	$ 5,108,240	$ 1,522,589	$ 6,630,829
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	63,138	170,878
	7,410,000	7,410,000	5,226,068	1,585,727	6,811,795

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

TSPLOST Fund	
Capital Outlay	$ 1,585,727
Total Expenditures	$ 1,585,727

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, 2022

	Development Authority of Haralson County
Assets	
Cash and cash equivalents	$ 223,110
Receivables	77,758
Prepaid item	2,437
Total assets	$ 303,305
Liabilities and Fund Balance	
Liabilities	
Accounts payable	-
Total liabilities	$ -
Fund balance:	
Nonspendable	
Prepaid item	2,437
Unassigned	300,868
Total fund balances	303,305
Total liabilities and fund balance	$ 303,305

HARALSON COUNTY, GEORGIA

Statement Of Revenues, Expenditures And Changes In Fund Balances
Component Unit - Governmental Fund Type
For the Fiscal Year Ended June 30, 2022

	Development Authority of Haralson County
Revenues:	
Charges for services	$ 69,470
Investment earnings	27
Miscellaneous	46
Total revenues	69,543
Expenditures:	
Current:	
Economic development	209,611
Capital outlay	8,200
Total expenditures	217,811
Excess (deficiency) of revenues over (under) expenditures	(148,268)
FUND BALANCE, beginning of year	451,573
FUND BALANCE, end of year	$ 303,305

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……... 80 - 85

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 ……. 86 - 90

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

Debt Capacity ……. 91 - 94

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 ……..… 95 - 96

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 ……. 99 - 101

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									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Governmental Activities										
Net Investment in Capital Assets	$ 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	$ 17,992,823
Restricted	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	9,879,235
Unrestricted	507,151	1,698,714	1,813,910	630,387	345,951	1,211,728	726,511	2,681,888	4,653,774	7,118,328
Total governmental activities net position	$ 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	$ 34,990,386

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

	Fiscal Year									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Expenses										
Governmental Activities:										
General government	$ 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	$ 2,851,438
Judicial	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	1,682,715
Public safety	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	10,306,059
Public works	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)	6,064,317 (1)
Health and welfare	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	1,278,231
Culture and recreation	341,293	318,966	348,722	397,691	434,720	486,095	494,553	474,200	514,549	620,337
Housing and development	2,184,777	246,571	259,758	201,442	96,882	101,081	125,458	148,135	304,625	292,814
Interest on long-term debt	1,506	-	47,049	110,612	95,715	83,741	63,692	38,903	13,632	-
Total governmental activities expenses	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	23,095,911
	$ 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	$ 23,095,911
Program Revenues										
Governmental Activities:										
Charges for Service:										
General Government	$ 386,744	$ 98,758	$ 110,631	$ 137,935	$ 148,790	$ 1,510	$ 177,251	$ 194,212	$ 203,697	$ 324,815
Judicial	771,655	948,028	868,586	765,697	1,151,085	860,365	788,366	667,671	1,552,453	917,339
Public safety	798,796	481,215	520,245	467,930	463,293	455,372	570,924	566,807	640,873	633,015
Public works	810,859	103,599	3,029	7,724	9,234	17,603	27,554	22,825	41,732	29,383
Health and Welfare	7,844	-	5,483	1,766	1,339	5,311	2,032	2,516	2,352	1,521
Culture and recreation	27,579	39,431	123,046	135,116	154,231	360,530	163,466	209,345	286,997	234,378
Housing and Development	-	90,714	-	-	-	-	-	-	-	-
Operating grants and contributions	425,537	443,230	395,850	243,058	574,040	369,232	582,974	1,349,262	529,182	807,872
Capital grants and contributions	1,179	552,111	753,707	560,053	748,079	675,459	1,435,346	780,507	688,074	663,269
Total governmental activities program revenues	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	3,611,592
	$ 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	$ 3,611,592

(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									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (Expense)/Revenue										
Governmental activities	$ (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)	$ (19,484,319)
	$ (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)	$ (19,484,319)
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	$ 12,399,236
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	9,632,414
Insurance premium tax	807,400	744,849	795,734	827,037	872,453	994,203	1,275,638	1,374,101	1,470,650	1,609,826
Other taxes	119,297	126,299	122,130	169,261	163,428	329,110	55,515	311,633	322,150	367,753
Unrestricted interest earnings	21,202	12,948	11,642	11,652	12,168	6,667	9,149	20,475	14,235	20,340
Gain on sale of capital assets	15,099	12,121	75,079	-	-	7,109	2,395	-	86,955	34,980
Miscellaneous	407,324	374,049	97,509	53,786	79,486	65,863	34,708	110,489	259,120	352,484
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	24,417,033
	$ 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	$ 24,417,033
Change in Net Position										
Governmental activities	$ 240,182	$ 762,344	$ (1,335,786)	$ (424,307)	$ 211,134	$ (606,877)	$ (608,806)	$ 1,155,466	$ 4,051,003	$ 4,932,714
	$ 240,182	$ 762,344	$ (1,335,786)	$ (424,307)	$ 211,134	$ (606,877)	$ (608,806)	$ 1,155,466	$ 4,051,003	$ 4,932,714

Haralson County, Georgia

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
General Fund										
Non Spendable	$ 50,000	$ 56,500	$ 46,705	$ 49,245	$ 50,511	$ 38,577	$ 76,556	$ 49,605	$ 62,116	$ 89,736
Restricted	-	-	-	427,652	642,735	600,180	1,110,105	760,069	583,579	651,901
Unassigned	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	6,993,894
Total General Fund	$ 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	$ 7,735,531
All Other Governmental Funds										
Non Spendable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 600	$ 600	$ -
Restricted	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	9,227,334
Unassigned	-	-	(787)	-	-	-	(10,586)	(276,760)	-	-
Total all other governmental funds	$ 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	$ 9,227,334

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

	Fiscal Year									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Revenues										
Taxes	$ 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	$ 23,947,757
Licenses and permits	207,379	98,291	109,723	136,924	145,518	-	171,800	180,380	200,897	323,540
Intergovernmental	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	1,457,723
Charges for services	636,811	756,491	669,296	629,317	668,187	855,911	786,249	835,402	1,014,223	953,243
Fines and forfeitures	1,073,157	906,963	852,001	749,927	1,114,267	844,780	771,545	647,594	1,512,984	863,668
Interest Income	87,900	12,005	12,168	18,361	8,472	10,118	43,863	34,673	19,125	31,708
Contributions and donations	-	1,860	4,930	17,765	-	1,113	1,578	251	2,022	2,050
Miscellaneous Revenues	17,444	53,786	79,486	156,126	65,863	34,708	110,489	259,120	177,648	352,484
Total Revenues	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	27,932,173
Expenditures										
General government	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	2,861,201
Judicial	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	1,694,586
Public safety	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	9,722,440
Public works	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	2,503,722
Health and welfare	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	1,189,346
Culture and recreation	277,183	277,252	246,921	293,804	304,210	343,412	346,932	325,511	366,081	423,138
Housing and development	2,312,091	246,571	258,999	199,533	96,676	101,683	125,458	148,815	311,954	308,346
Capital outlay (1)	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	3,388,039
Debt service										
Principal	69,640	-	-	1,075,000	1,195,067	1,306,007	1,367,455	1,437,910	1,325,978	-
Interest	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	1,851,606
Total Expenditures	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	23,942,424
Excess (Deficiency) of Revenues over (under) Expenditures	(1,232,416)	(9,604)	434,700	(4,490,935)	(2,276,639)	1,485,214	146,612	1,188,520	4,507,929	3,989,749
Other Financing Sources (Uses)										
Transfers in	580,089	396,883	408,867	498,347	406,444	470,467	406,964	454,056	514,551	441,054
Transfers out	(580,089)	(396,883)	(408,867)	(498,347)	(406,444)	(470,467)	(406,964)	(454,056)	(514,551)	(441,054)
Issuance of debt	-	-	7,110,000	-	417,418	180,000	-	-	-	709,962
Proceeds from sale of capital assets	-	-	220,345	-	43,350	2,395	4,538	227,684	50,761	34,980
Total Other Financing Sources (Uses)	-	-	7,330,345	-	460,768	182,395	4,538	227,684	50,761	744,942
Net Change in Fund Balances	$ (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	$ 4,734,691
Debt service as a percentage of noncapital expenditures	0.41%	0.00%	0.00%	7.23%	7.29%	7.70%	6.65%	6.77%	6.46%	0.00%

(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
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
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%
2022	1,040,919,822	57,480,130	20,262,801	96,165,568	1,022,497,185	9.642	2,556,242,963	40%

Source: County Property Tax Digest

Haralson County, Georgia

Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years

	Year Taxes Are Payable									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Haralson County Direct Rate										
General	11.02	13.25	12.42	12.42	11.84	10.64	10.5	10.152	10.1	9.642
Special Service Districts **(A)**	-	-	-	1.36	.72 - 5.76	.54-4.8	.50-4.5	.43-4.391	.48-4.90	.483-4.112
City Rates										
Bremen	7.08	6.90	6.90	6.60	6.60	6.133	6.133	5.816	5.816	5.47
Buchanan	13.64	13.64	13.64	13.64	13.64	11.59	11.59	11.59	11.59	11.59
Tallapoosa	7.38	7.53	7.82	7.80	7.54	7.25	7.19	7.07	7.03	6.906
Temple	7.04	6.50	6.97	6.97	6.97	6.127	5.598	5.549	5.449	5.171
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	16.72	16.589	15.607	15.607	15.184	15.145	14.548
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

	2022				2013		
	Assessed Value	**Rank**	**% of Total Assessed Value**		**Assessed Value**	**Rank**	**% of Total Assessed Value**
Honda Precision Parts of GA	$ 37,055,270	1	2.85%	Honda Locks Inc	$ 3,991,813	7	0.52%
Honda Locks Inc	21,176,866	2	2.50%	Honda Precision Parts of GA			0.00%
Development Authority HC	9,123,646	3	1.12%	Development Authority HC			0.00%
Tallapoosa Dev. Authority	8,977,448	4	1.11%	Carroll EMC	4,889,976	5	0.64%
Carroll EMC	8,974,034	5	1.11%	Diamond Crystal Bremen, LLC	4,054,496	6	
Georgia Power Company	7,626,610	6	0.92%	Norfolk Southern Corp	4,931,573	4	
Plantation Pipeline Co	7,293,104	7	0.87%	Georgia Power Company	3,042,404	14	
E J Brooks Co.	7,048,284	8	0.85%	Jamestown Timber			
Norfolk Southern Corp	6,516,220	9	0.82%	Colonial Pipeline Company	3,353,652	11	
Colonial Pipeline Company	6,179,768	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%
	$ 119,971,250		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
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%	167,349	8,013,787	100.20%
2022	8,280,127	8,104,801	97.88%	-	8,104,801	97.88%

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
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%	39,358	1,498,029	100.39%
2022	1,544,677	1,505,599	97.47%	-	1,505,599	97.47%

* 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	Notes Payable	Capital Leases			
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)**	-	-	-	0.00%	-
2022	-	709,962	-	709,962	1.36%	25.81

(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
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	-	-	0.00%	-	28,854	1,749,506,740
2018	7,110,000	7,110,000	0.00%	245	29,042	1,884,603,633
2019	4,865,000	4,865,000	0.00%	169.71	28,667	1,929,129,358
2020	3,675,000	3,675,000	0.33%	124.44	29,533	2,074,971,103
2021	2,470,000	2,470,000	0.28%	82.94	29,780	2,245,171,325
2022	-	-	0.00%	-	30,572	2,556,242,963

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt limit	$ 75,055,585	$ 70,384,415	$ 67,149,857	$ 66,833,441	$ 69,980,270	$ 75,384,145	$ 77,165,174	$ 82,998,844	$ 89,806,853	$ 102,249,719
Total net debt applicable to limit	-	-	-	-	7,110,000	4,865,000	3,675,000	2,470,000	-	-
Legal debt margin	$75,055,585	$70,384,415	$67,149,857	$66,833,441	$62,870,270	$70,519,145	$73,490,174	$80,528,844	$89,806,853	$102,249,719
Total net debt applicable to the limit as a % of debt limit	0.00%	0.00%	0.00%	0.00%	10.16%	6.45%	4.76%	2.98%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2018

Assessed value	$1,022,497,185
Add back exempt real property	96,165,568
Total assessed value	1,118,662,753
Debt limit (10% of total assessed value)	111,866,275
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	$ 111,866,275

Haralson County, Georgia
Direct and Overlapping Governmental Activities Debt
June 30, 2022

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Haralson County Direct Debt:			
Notes Payable	$ 709,962	100%	709,962
Total Direct Debt	709,962		709,962
Overlapping:			
Haralson County School District:			
General Obligation Bonds	8,000,000	100%	8,000,000
Capital Leases	1,467,634	100%	1,467,634
Bremen City School District			
General Obligation Bonds	16,375,000	21%	3,454,256
Capital Leases	60,206	21%	12,700
City of Bremen:			
Capital Leases	453,877	21%	95,744
Notes Payable	806,513	21%	170,131
Total Overlapping Debt	27,163,230		13,200,466
Total Direct and Overlapping Debt			$ 13,910,428

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]
2013	28,400	$ 30,076	$ 30,076	38	3,600	10.5%
2014	28,482	30,954	31,429	38	3,591	9.1%
2015	28,641	32,154	32,629	38	3,587	8.4%
2016	28,727	33,354	33,829	40	3,538	6.3%
2017	28,854	34,482	34,209	38	3,776	5.6%
2018	29,042	42,281	32,295	40	3,463	5.2%
2019	28,667	42,200	35,016	40	3,343	3.4%
2020	29,533	46,353	24,444	39	3,690	3.8%
2021	29,780	46,353	25,074	40	3,456	4.6%
2022	30,572	52,021	27,507	40	3,275	3.0%

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

	2022			2013		
Employer	**Employees**	**Rank**	**% of Total County Employment**	**Employees**	**Rank**	**% of Total County Employment**
Honda Lock of America Co. Inc	755	1	12.1%	554	2	10.5%
Haralson County Board of Education	523	2	8.4%	562	1	10.7%
Honda Precision Parts of Georgia	500	3	8.0%	432	3	8.2%
Walmart	320	4	5.1%	198	6	3.8%
Bremen City Schools	265	5	4.2%	287	4	5.5%
Haralson County Government	253	6	4.0%	159	8	3.0%
Tyden Brooks	225	7	3.6%			
Diamond Crystal Brands	225	8	3.6%	182	7	3.5%
Wayne Davis Concrete	127	9	2.0%	146	9	2.8%
Barco	86	10	1.4%	121	10	2.3%
Stoffels Seal Corp				218	5	4.1%
Total	3,279		52.4%	2,859		54.42%

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,									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
General government	104	100	108	107	107	120	128	126	96	144
Public Safety:										
Sheriff	40	40	39	38	38	37	33	33	36	38
Fire	25	31	36	41	41	41	40	39	43	42
Jail	28	27	30	34	33	38	37	40	28	42
Marshal	1	1	1	-	-	1	1	1	1	1
Total	198	199	214	220	219	237	239	239	204	267

Source: Human Resources Department.

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

	Fiscal Year Ended June 30,									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Function										
Sheriff										
Calls Answered	18,454	17,975	17,571	18,988	24,148	23,107	19,192	17,911	20,572	19,224
E911 Center										
Calls Answered	60,293	59,119	55,758	53,215	54,230	59,020	69,141	67,693	57,048	71,234
Fire										
Calls answered	2,843	2,783	2,756	3,109	4,902	5,613	3,601	4,299	4,480	4,369
Structure	50	44	53	93	108	73	171	92	96	108
Emergency medical calls	1,528	1,570	1,561	1,774	2,241	1,338	5,848	2,799	1,984	2,093
Haz Mat calls	251	200	79	5	-	8	1	1	-	-
Highways and streets										
New paving (miles)	0.50	-	-	1.42	-	-	-	-	0.90	-
Street resurfacing (miles)	6.76	4.84	-	5.01	7.10	7.63	31.77	25.09	23.00	20.69

Sources: Various county and city departments.

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

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function										
Sheriff										
Stations	1	1	1	1	1	1	1	1	1	1
Total vehicles	38	45	53	53	54	55	49	41	42	37
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	11	11	11	11	11	11	11	11	11
Fire Trucks	16	15	18	18	18	18	17	17	18	19
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	6	6	6	6	6	6	6
Soccer/football fields	-	3	3	3	3	3	3	3	3	3

Sources: Various county departments.

Haralson County, Georgia
Insurance in Force
For the Year Ended June 30, 2022

Property Coverage:		
Buildings, contents, EDP, and mobile equipment	$	47,581,903
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	271
Estimated Cost	$ 5,950,000
Registered Voters	21,163

COMPLIANCE SECTION



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

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, 2022, 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 23, 2022. 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.

Report on 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 22-1 that we consider to be a significant deficiency.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of

our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Haralson County, Georgia's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 23, 2022

HARALSON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2022

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 22-1.

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, 2022 due to the total amount expended being less than $750,000.

B. FINDINGS: FINANCIAL STATEMENT AUDIT

22-1 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, 2022 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, 2021