HOUSTON COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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FINANCIAL SECTION

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December 28, 2023

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
of Houston County
Warner Robins, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Houston County, Georgia ("the County") as of and for the year ended June 30, 2023, 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, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows, and the respective budgetary comparison for the General Fund and the ARPA Fund 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 the Houston County Department of Public Health, a component unit of Houston County, Georgia, which represent 17 percent, -38 percent, and 84 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Houston County Department of Public Health, is based 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 these 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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, and the other required supplementary information, as listed in the table of contents, 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 and other auditors 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 Houston County, Georgia's basic financial statements. The accompanying combining and individual nonmajor fund statements and schedules, the agency funds combining statements, and the state reporting section with the schedule of expenditures of special purpose local option sales tax proceeds are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also 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 by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the combining and individual nonmajor fund statements and schedules, the agency funds combining statements, the state reporting section with the schedule of expenditures of special purpose local option sales tax proceeds, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2023, 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.



Macon, Georgia

Our discussion and analysis of Houston County's financial performance provides an overview of the County's financial activities for the fiscal year ending June 30, 2023. Please read it in conjunction with the County's financial statements.

Using This Annual Report

This report consists of a series of financial statements. Houston County's basic financial statements are comprised of three components: (1) *government-wide financial statements*, (2) *fund financial statements*, and (3) *notes to the financial statements*. *Government-wide statements* provide information about the County as a whole and present an overall view of County finances. *Fund financial statements* provide information that is more detailed than what is reported in the government-wide financial statements. The remaining *notes to the financial statements* provide additional information concerning the County's finances that are not disclosed in the government-wide or the fund 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 financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement which presents information on all the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. Net position is reported in three categories: (1) invested in capital assets, (2) restricted, and (3) unrestricted.

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 expenditures are included regardless of when cash is received or paid. An important purpose 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.

To assist in understanding the County's operations, both government-wide statements divide County expenses into three kinds of activities: *governmental activities, business-type activities, and component units*. Governmental activities include basic County services including public works, public safety, judicial, health and welfare and general administration. Property taxes, fees, and court fines finance most of these activities. Business-type activities include the County's water system and solid waste operations which are financed in whole, or in part, by user charges including water fees, landfill tipping fees, and garbage collection fees. Component units include the Houston County Development Authority, the Houston County Department of Public Health, and the Houston County Library System. Although legally separate, these component units are important because the County is financially accountable for them.

Separately issued financial statements for the Houston County Development Authority can be obtained at the Authority's administrative office in Warner Robins, Georgia. Separately issued financial statements for the Houston County Department of Public Health may be obtained at the Department's administrative office in Warner Robins, Georgia. Separately issued financial statements for the Houston County Public Library may be obtained at the Library's administrative office in Perry, Georgia.

The government-wide financial statements can be found on pages 13-16 of this report.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the County as a whole. Some funds are required to be established by State law. Other funds are established by the Board of Commissioners to help it control and manage money for specific purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. All of Houston County's funds are divided into three categories - governmental funds, proprietary funds, and fiduciary funds.

Governmental funds - Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources. The governmental funds statements provide a detailed short-term view of the County's general governmental operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund and SPLOST fund. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 17-24 of this report.

Proprietary funds - Houston County maintains two different types of proprietary funds - enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water system and its solid waste operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Houston County uses internal service funds to account for its workers' compensation, health and property and liability insurance programs. Because all three of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The proprietary funds financial statements provide information on all assets and liabilities of the funds, changes in the economic resources (revenues and expenses), and total economic resources. For the proprietary funds, a statement of net position; a statement of revenues, expenses, and changes in net position; and a statement of cash flows are presented. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Specifically, the County's proprietary fund financial statements provide separate information for the water system and the solid waste operations, both of which are considered to be major funds. Conversely, all three internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 25-27 of this report.

Fiduciary funds - Houston County is the trustee, or fiduciary, for numerous resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because these resources are not available to support Houston County's own programs. It is the County's responsibility to ensure that the resources reported in these funds are used for their intended purposes. The accounting used for fiduciary funds is similar to that used for proprietary funds. A statement of fiduciary assets and liabilities is presented for the County's agency funds.

The fiduciary fund financial statements can be found on pages 28-29 of this report.

Notes to the Financial Statements - In addition to the government-wide and fund financial statements, this report also provides supplementary information in the notes to the financial statements. The notes provide additional information essential to a full understanding of the basic financial statements. Other required supplementary information, including information about the accounting practices of the County, investments of the County, long-term debt, and the pension plan are some of the items included in the Notes.

The notes to the financial statements can be found on pages 30-61 of this report.

Financial Highlights:

HOUSTON COUNTY'S NET POSITION
FISCAL YEARS 2022 AND 2023

	Governmental Activities		Business-Type Activities		Total	
	2022	2023	2022	2023	2022	2023
Assets:						
Current assets	$ 178,462,674	$ 168,425,059	$ 32,211,676	$ 29,323,621	$ 210,674,350	$ 197,748,680
Capital assets	275,726,349	296,689,653	65,996,133	68,704,325	341,722,482	365,393,978
Total assets	$ 454,189,023	$ 465,114,712	$ 98,207,809	$ 98,027,946	$ 552,396,832	$ 563,142,658
Deferred Outflows of Resources:						
Deferred outflows on pensions	$ 9,220,953	$ 26,456,887	$ 1,023,675	$ 2,754,220	$ 10,244,628	$ 29,211,107
Deferred outflows on OPEB	4,576,118	3,498,479	393,493	285,294	4,969,611	3,783,773
Total outflows	$ 13,797,071	$ 29,955,366	$ 1,417,168	$ 3,039,514	$ 15,214,239	$ 32,994,880
Liabilities:						
Current liabilities	$ 40,166,313	$ 29,767,853	$ 2,672,098	$ 1,928,588	$ 42,838,411	$ 31,696,441
Long-term liabilities	28,903,663	52,645,608	15,035,156	18,453,332	43,938,819	71,098,940
Total liabilities	$ 69,069,976	$ 82,413,461	$ 17,707,254	$ 20,381,920	$ 86,777,230	$ 102,795,381
Deferred Inflows of Resources:						
Deferred inflows on pensions	$ 15,749,777	$ 10,555,143	$ 1,414,157	$ 892,598	$ 17,163,934	$ 11,447,741
Deferred inflows on OPEB	2,649,304	3,799,540	243,089	358,577	2,892,393	4,158,117
Total deferred inflows	$ 18,399,081	$ 14,354,683	$ 1,657,246	$ 1,251,175	$ 20,056,327	$ 15,605,858
Net position:						
Investment in capital assets	$ 275,726,349	$ 296,689,653	$ 65,996,133	$ 68,704,325	$ 341,722,482	$ 365,393,978
Restricted	68,284,117	55,095,422	22,518,840	20,569,622	90,802,957	75,665,044
Unrestricted	36,506,571	46,516,859	(8,254,496)	(9,839,582)	28,252,075	36,677,277
Total net position	$ 380,517,037	$ 398,301,934	$ 80,260,477	$ 79,434,365	$ 460,777,514	$ 477,736,299

- Houston County's total assets exceeded total liabilities by $477.8 million (net position). Total net position for governmental activities was $398.3 million; total net position for business-type activities was $79 million.
- Total net position is comprised of the following:
    1. Capital assets of $365.4 million include property and equipment, net of accumulated depreciation related to the purchase or construction of capital assets.
    2. Net assets of $75.7 million are restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
    3. Unrestricted net assets of $36.7 million represent the portion available to maintain the County's continuing obligations to citizens and creditors.
- As a whole, the County's financial position improved showing a 3.7% increase. Total net position increased by $17.0 million. Governmental activities experienced a $17.8 million increase while business-type activities decreased by $0.8 million. Governmental net position increased 4.7% in fiscal year 2023. Net position in the business-type activities decreased 1.0%.

	Governmental Activities		Business-Type Activities		Total	
	2022	2023	2022	2023	2022	2023
Revenues:						
Program revenues:						
Charges for services	$ 18,583,784	$ 21,654,309	$ 18,134,922	$ 20,607,412	$ 36,718,706	$ 42,261,721
Operating grants	2,921,440	14,586,391	-	-	2,921,440	14,586,391
Capital grants	1,566,595	3,493,055	-	-	1,566,595	3,493,055
General revenues:						
Taxes	88,006,867	95,122,390	1,771,919	1,479,593	89,778,786	96,601,983
Other	329,802	3,238,113	64,342	867,270	394,144	4,105,383
Total revenues	111,408,488	138,094,258	19,971,183	22,954,275	131,379,671	161,048,533
Expenses:						
General government	12,548,068	14,237,836	-	-	12,548,068	14,237,836
Judicial	11,768,532	13,994,167	-	-	11,768,532	13,994,167
Public safety	36,410,091	44,915,063	-	-	36,410,091	44,915,063
Highways & streets	24,918,494	29,305,369	-	-	24,918,494	29,305,369
Health & welfare	530,135	831,497	-	-	530,135	831,497
Housing & development	2,070,222	3,838,135	-	-	2,070,222	3,838,135
Culture/recreation	988,925	17,046,444	-	-	988,925	17,046,444
Water	-	-	7,854,724	8,571,056	7,854,724	8,571,056
Landfill	-	-	10,213,511	11,350,180	10,213,511	11,350,180
Total expenses	89,234,467	124,168,511	18,068,235	19,921,236	107,302,702	144,089,747
Increase (decrease) in net position before transfers	22,174,021	13,925,747	1,902,948	3,033,039	24,076,969	16,958,786
Transfers	71,650	3,128,459	(71,650)	(3,128,459)	-	-
Indirect cost allocation	631,138	730,692	(631,138)	(730,692)	-	-
Increase (decrease) in net position	22,876,809	17,784,898	1,200,160	(826,112)	24,076,969	16,958,786
Net Position - beginning	357,640,227	380,517,036	79,060,317	80,260,477	436,700,544	460,777,513
Net Position - ending	$ 380,517,036	$ 398,301,934	$ 80,260,477	$ 79,434,365	$ 460,777,513	$ 477,736,299

- For fiscal year 2023, Houston County's governmental funds reported combined fund balances totaling $135.8 million; an increase of $1.4 million when compared to fiscal year 2022. Of the $135.8 million, $56.5 million or 41.6% is restricted due to external limitations on its use. These uses include construction of SPLOST capital projects of $51.4 million, E911 operations of $2.0 million, confiscated drug funds for law enforcement purposes of $741,212 law library surcharge funds for the operation of the County's public law library at $893,789, Juvenile Court supervision fees of $99,351 and local maintenance and improvements of 1.4 million. Less than one percent of fund balance, $265,935, is considered non-spendable because it has been used for inventory. A total of $6.4 million or 4.7% of fund balance is committed, meaning there are limitations resulting from its intended use. Of these funds, $5.0 million is committed for fire services, $673,042 for jail inmate services, and $766,292 is committed to judicial projects. A total of $7.3 million is assigned to various areas including $750,000 to Employee Health Insurance Benefit; $23,400 assigned to the Hwy. 96 Boat Ramp construction; $959,001 to pension contribution; and $5,582,121 to personnel adjustments. The remaining $65.3 million or 48.1% of combined fund balance is unassigned.

- Governmental activities in fiscal year 2023 experienced an increase of $17.8 million in net position, while business-type activities decreased by $0.8 million. In total, net position increased by $17.0 million during the year to $477.7 million. Revenues for governmental activities increased from $111.4 to $138.1 million. Overall revenues in General Fund increased over 2022 levels, including the overall revenues in the E-911 and Fire Fund. The SPLOST fund also increased by $4.5 million or 12.7%. Although the 2012 SPLOST finished its 72-month run a collective $21.9 million or 14.15% under projections, collections for the first forty-five months of the 2018 SPLOST have been consistently stronger than projected most likely contributed to the strengthening of the economy in general. One specific factor that has brought about collections higher than expected is the passage Georgia's "Marketplace Facilitator" bill HB276 which was signed into law by Governor Kemp on January 30, 2020. The new law, which became effective April 1, 2020 requires online internet sellers to remit sales taxes to the Georgia Department of Revenue. Non-major governmental expenditures increased $4.7 million or 58.0% compared to last year's spending. General fund expenditures increased $2.4 million or 3.8% from $62.6 million to $65.0 million, while SPLOST Capital Projects Fund expenditures increased 24.4% from $41.35 million to $53.1 million. Revenues for business-type activities increased 14.9% from $19.9 million to $23.0 million. While Water sales experienced a 5.8% increase during the year from $9.1 million to $9.6 million; Landfill fees increased 21.5% to $11.0 million as compared to last year's levels of $9.1 million. Nonetheless, fees remain down and therefore the Landfill suffered an operating loss of $0.9 million. Combined business activities experienced an operating loss of $0.3 million. Expenditures for governmental activities increased to $124.2 million from $89.2 million. Business-type expenses increased from $18.1 million to $19.9 million.

Fund Financial Information

Major Governmental Funds

General Fund – The central operating fund for Houston County, the General Fund, is used to account for all governmental financial resources not restricted by state or federal laws, local ordinances, or other externally imposed requirements. At the end of fiscal year 2023, total assets rose from $64.6 million to $79.1 million, while total liabilities decreased from $4.9 million to $4.1 million.

The General Fund's unassigned fund balance at year-end increased from $50.8 million to $65.3 million. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents 100.4% of total general fund expenditures, while total fund balance, $74.4 million, represents 114.4% of the same amount. The General Fund reported a $15.3 million increase in fund balance.

Total revenues and other sources for fiscal year 2023 of $80.3 million exceeded total expenditures and other uses of $65.0 million. As a whole, County revenue collections were higher than originally estimated due to state mandated increases in various service charges, court fines and fees. While property tax revenue surpassed last year's levels with an increase of 8.9%, miscellaneous revenues decreased marginally by 1.2%, revenues from licenses and permits decreased by 14.5%, intergovernmental revenues increased by 28.2%, fines and forfeitures increased by 62.3%, and investment income increased dramatically by 1962.6%. Revenues derived from charges for services increased by 8.6%. Overall, actual revenues increased by 15.6% in FY23 as compared to FY22.

Expenditures for most functional areas were $3,841,967 less than budget due to vacancies in positions, staff turnover and savings managed by departments within their operating budgets. However, there were several areas where costs were somewhat higher than originally projected. First, in general government the Executive budget was increased by $92,000 due to changes made in transitioning in personnel for executive administration and staff; In the Board of Elections, an increase of $90,000 was necessitated due to an overrun in temporary employees required for elections; in the Accounting Department, new personnel required an increase of $111,400; the Legal Services departmental budget was increased $423,000 to cover costs of outside legal representation necessary because of a lawsuit; several departments in general government required a slight increase in personnel cost due to the Board of Commissioners approval of a 2% pay chart adjustment and a number of additions and reclassifications to the position control listing that was effective February 20, 2023. Second in Judicial Cost, the District Attorney's budget was increased by

$195,000 due to additional personnel cost and technology upgrades;; the State Court budget was increased $51,400 to cover the cost of professional services for outside counsel need to remedy backlog of cases; several departments in the judicial sector required a slight increase in personnel cost due to the Board of Commissioners approval of a 2% pay chart adjustment and a number of additions and reclassifications to the position control listing that was effective February 20, 2023; Third, under public safety activities, the Sheriff Department's budget was increased by $536,300 due to additional personnel cost and equipment related to the SRO program expansions in the Houston County School System; Fourth, in Public Works activities, the Storm Drainage budget was increased $179,500 to fund replacement projects for failing culverts; Fifth, in Economic Development, Economic Development's budget was increased $1,000,000 to pay down existing debt on Development Authority property. Most other departmental expenditures were consistent with fiscal year 2022.

E911 Fund - The E911 Fund accounts for the cost of operating and maintaining Houston County's Centralized Emergency Communications System. Financing is provided by a $1.50 charge to each telephone subscriber (wireless and land) whose exchange access lines are in the areas served by the Houston County 911 service; by contributions from the cities of Centerville, Perry and Warner Robins; by a charge on every prepaid wireless retail transaction occurring within the County's jurisdiction; and by transfers from Houston County's General Fund and Fire Protection Fund. The prepaid wireless charge was increased by the State legislature (HB 751) from $0.75 to $1.50 effective January 1, 2019. At the end of fiscal year 2023, total assets decreased from $2,500,415 to $2,342,427, while total liabilities increased from $47,538 to $373,413. Restricted fund balance decreased by $483,863 during the year from $2,452,877 to $1,969,014. The ending fund balance represents 38.0% of the expenditures for the year.

Total E911 revenues and other sources for fiscal year 2023 of $4.7 million was less than the total expenditures and other uses by $483,863. Most of the revenue came from 911 fees totaling $3.3 million. Lease payments increased from $38,447 to $39,718, and intergovernmental contributions decreased from $705,148 to $662,088. Total E911 expenditures for fiscal year 2023 increased by 13.1% from $4,574,413 to $5,173,868.

Fire Protection Fund - The Fire Protection Fund accounts for the cost of operating and maintaining Houston County's fire protection services. This department consists of a combination of volunteer and full-time firefighters. Financing is primarily provided by levying a special fire tax on property in unincorporated Houston County. At the end of fiscal year 2023, total assets increased 58.8% to $8,426,985. Total liabilities increased to $3,428,814 from $97,211. The increase in assets is primarily due to investments other than cash. Committed fund balance decreased $212,616 to $5.0 million. The fund balance is earmarked only for fire protection uses and currently represents 70.9% of the expenditures and transfers for the year.

At $3.8 million, total fire revenues increased by 17.8% when compared to fiscal year 2022. The fire tax levy for 2023 remained at 1.177 mills. At $6.8 million, expenditures increased as compared to $3.2 million last year.

SPLOST Capital Projects – Houston County has three Special Purpose Local Option Sales Tax (SPLOST) programs currently underway. The County completed all projects under the 2001 SPLOST and closed it out FY20. In March of 2006, voters approved a six year $130 million SPLOST for the construction of roads, several public safety buildings, library improvements, water and sewer improvements and the write-off of outstanding debt. Collections for the 2006 SPLOST began in October 2006 and ended September 2012. In March of 2012, voters passed a $155 million SPLOST for the construction of road, bridge and sidewalk projects, water and sewer system improvements, public safety and recreation facilities and equipment, an E911 system and facilities upgrade, property acquisition for Robins Air Force Base encroachment and industrial sites, and debt payoff. Sales tax collections on this 2012 SPLOST began October 2012 and ended September 2018. Throughout the six-year 2012 SPLOST collections consistently fell short of projections. Projections for the 72-month SPLOST period were $155 million, while actual collections were $133 million, or 14.15% short. In March of 2017, voters passed a $145 million SPLOST for the construction of roads and related projects, an 800 MHz communication system upgrade, water and sewer improvements, recreation enhancements, vehicles and equipment purchases, facilities construction, property acquisition and municipal debt service. Sales tax collections for this 2018 SPLOST began October 1, 2018 during the 2019 fiscal year and, in sharp contrast to the 2012 SPLOST, have consistently met and exceeded projections during the first fifty-seven months. This is primarily due to the strengthening of the economy during the year which has bolstered consumer confidence and therefore spending as well as the passage of Georgia's "Marketplace Facilitator" bill which was signed into law

by the Governor requiring companies to collect and remit sales tax on internet sales. Monthly projections were set at just over $2 million and the average monthly collection through June 30, 2023 has been over $2.68 million.

At the end of fiscal year 2023, total assets in the SPLOST fund were $54.8 million, and total liabilities were $3.4 million. The restricted fund balance decreased $13.2 million from $64.6 million to $51.4 million. To date, of the 2006 SPLOST proceeds, only transportation projects remain. Several road construction projects were underway during FY23. Major projects from the 2012 SPLOST in FY 23 include continuing construction on the Elberta Road widening project (Carl Vinson Pkwy to N. Houston Rd); the Lake Joy Road Widening Project (Phase 5); the LMIG Project; South Houston Water Distribution Projects; and proceeds to the Houston County Development Authority for economic development. Other notable acquisitions from the 2012 SPLOST include $80,000 for books, media, and equipment for the library system; and an excavator for the Roads and Bridges Department. Major Projects from the 2018 SPLOST during FY 23 include continued work on the Houston Lake Road widening project (Gray Road to Kings Chapel Road); continued work on the intersection improvements for Houston Lake Road at Feagin Mill Road; continued work on the State Court Expansion Project; continued work on the renovations to Probate Court; replacement of the roof at Juvenile Court; renovations to the Old State Court building; Superior Court boiler replacement project; replacement of high-mast lights on HWY 96;Talton Road project; and restriping various county roads. Other notable acquisitions from the 2018 SPLOST include safety equipment and vehicles for the Sheriff's Department; computers and technology upgrades for various county departments; vehicles for various county departments; technology upgrades to Juvenile Court; radio upgrades and emergency backup equipment for the E-911 Center; and camera upgrades for the Detention Center; continued work on the Houston County Aquatic Center.

At $39.9 million, total sales tax revenues in fiscal year 2023 increased by $4.5 million over last year's collections of $35.3 million. Investment income increased from $157,012 to $1,946,137. Total SPLOST expenditures for fiscal year 2023 increased $11.8 million from $41.35 million to $53.11 million. Of the $53,108,725 expended, $9,072,103 was allocated to Judicial System; $5,979,379 was allocated to highway and street projects and equipment; $16,534,499 was expended in intergovernmental grants or allocated to the cities of Centerville, Perry, and Warner Robins; $160,000 was expended on the library, $16,000,000 was expended on the construction of the aquatic center and $2,688,536 was expended for public safety equipment and facility improvements. The remainder, $2,674,208 was expended on small equipment, vehicles, and capital equipment for various County departments.

ARPA Fund **–** The American Rescue Plan Act of 2021 (H.R. 1319) was signed into law on March 11, 2021, by President Biden as a $1.9 trillion package intended to combat the COVID-19 pandemic, including the public health and economic impacts. The Act provides $362 billion in federal fiscal recovery aid for state and local governments to help cover increased expenditures, replenish lost revenue, and mitigate economic harm from the pandemic. Of the $362 billion, $130.2 billion was divided evenly between cities and counties with $65.1 billion provided in direct aid to counties. Funds were allocated based on the county share of the U.S. population with Houston County's allocation coming to $30,663,037. Houston County applied for and received the first tranche (50%) in the amount of $15,331,518 in May of 2021. Houston County received the second tranche (50%) in the amount of $15,331,519 in June of 2022. Total ARPA expenditures for fiscal year 2023 were $9,942,218. Major projects from these funds in FY 23 include the State Court parking lot expansion; water system improvements to include 2 remote wells and the extension of water lines in south Houston County; Health Department expansion; upgrades to the Middle Flint Behavioral Health Center; and upgrades to the Perry-Houston County Airport. Other notable acquisitions include LPR cameras for the Sheriff's Department and FFE for the new State Court location.

Major Proprietary Funds

Water Enterprise Fund - This fund is used to account for water service provided to customers primarily in unincorporated Houston County. Rates are established to pay the costs of current operations and to provide for capital maintenance replacement. Total assets at the end of fiscal year 2023 increased to $47.7 million from $44.7 million while total liabilities increased to $6.3 million from $3.0 million. Net position increased by 2.0% to $42.4 million. Total operating revenues increased by 5.76 from $9.1 million to $9.6 million. While revenues from service charges nearly maintained last year's levels decreasing to $422,822 from $470,250; revenue from charges for services maintained last year's levels increasing slightly from $100,051 to $100,778. Total expenditures increased 9.2% from $8.3 million in 2022 to $9.0 million in 2023. Overall, net operating income decreased by 30.0% from $804,682 to $563,744.

Landfill Enterprise Fund - This fund is used to account for the sanitary landfill in compliance with state and federal requirements. Fees are established to pay the costs of current operations, capital maintenance replacement and closure/post-closure costs. Total assets were $57.5 million and total liabilities were $21.2 million, as compared to $58.6 million and $19.7 million, respectively in fiscal year 2022. Net position decreased during the fiscal year from $38.6 million to $37.0 million. While operating revenues (disposal fees plus service charges) increased by 21.5% to $11.0 million as compared to last year's levels of $9.1 million; operating expenses in fiscal year 2023 increased by 15.8% from $10.3 million to $12.0 million. The landfill's negative operating income from 2022 of $1,253,192 increased in fiscal year 2023 by $316,576 to $936,616.

Capital Assets and Debt Administration

Capital Assets – In fiscal year 2023, investments in capital assets for both governmental and business-type activities by the County increased from $341.7 million to $365.4 million (net of accumulated depreciation). This amount represents a net increase of $23.7 million over last year. Governmental activities capital investment amounts increased by 7.6% to $296.7 million while business-type activities capital assets increased 4.1% to $68.7 million.

Houston County's $365.4 million investment in capital assets includes land, buildings, machinery, equipment, vehicles, infrastructure, and utility systems. Capital assets added in FY23 to governmental activities included the completion of a new audio/visual upgrade at Superior Court for a total of $9,540,290; and $7,393,737 in vehicles, machinery, and equipment. Capital assets added to the business-type activities include $1,394,071 in vehicles and equipment upgrades for both the landfill and water system. Total investments for Construction in Progress for FY 23 in governmental activities was $27,469,324; in water fund activities was $1,588,660 and $1,711,645 in solid waste fund activities.

At the end of fiscal year 2023, the depreciable capital assets for governmental activities were 38.5% depreciated, compared to 37.3% in fiscal year 2022. With the County's business-type activities, 52.9% of the asset values were depreciated for fiscal year 2023 as compared to 51.9% in fiscal year 2022. This comparison indicates that the County is replacing its assets at a comparable rate as they are depreciating, which is a positive indicator.

HOUSTON COUNTY'S CAPITAL ASSETS AT YEAR-END
FISCAL YEARS 2022 AND 2023

	Governmental Activities		Business-Type Activities		Total	
	2022	2023	2022	2023	2022	2023
Non-depreciable assets:						
Land	$ 6,426,228	$ 6,426,228	$ 6,040,427	$ 6,040,427	$ 12,466,655	$ 12,466,655
Construction in progress	76,000,551	93,929,585	16,040,398	19,193,913	92,040,949	113,123,498
Total non-depreciable assets	$ 82,426,779	$ 100,355,813	$ 22,080,825	$ 25,234,340	$ 104,507,604	$ 125,590,153
Depreciable assets:						
Buildings	$ 77,351,462	$ 81,581,612	$ -	$ -	$ 77,351,462	$ 81,581,612
Improvements	1,090,064	1,090,064	78,710,299	78,857,089	79,800,363	79,947,153
Machinery and equipment	49,041,848	55,560,711	12,589,229	13,532,354	61,631,077	69,093,065
Infrastructure	180,950,634	180,950,634	-	-	180,950,634	180,950,634
Total depreciable assets	$ 308,434,008	$ 319,183,021	$ 91,299,528	$ 92,389,443	$ 399,733,536	$ 411,572,464
Less accumulated depreciation	$ 115,134,438	$ 122,849,181	$ 47,384,220	$ 48,919,458	$ 162,518,658	$ 171,768,639
Percentage depreciated	37.3%	38.5%	51.9%	52.9%	40.7%	41.7%
Book value	$ 275,726,349	$ 296,689,653	$ 65,996,133	$ 68,704,325	$ 341,722,482	$ 365,393,978

Additional information about capital assets is included in the Notes to the Financial Statements on pages 30 to 61 of this report.

Debt Management – Houston County has no general obligation debt in either the governmental or business-type activities. In the County's governmental activities, there is compensated absences of $2.0 million and Other Post-Employment Benefits (OPEB) of $14.5 million. Business-type activities include just over $12.8 million in closure/post-closure care of the landfill and $256,991 in compensated absences. Additional information about long-term debt is included in the Notes to the Financial Statements on pages 30 to 61 of this report.

HOUSTON COUNTY'S OUTSTANDING DEBT
FISCAL YEARS 2022 AND 2023

	Governmental Activities		Business-Type Activities		Total	
	2022	2023	2022	2023	2022	2023
Net Pension Obligation	$ 11,471,882	$ 36,198,139	$ 1,568,288	$ 4,050,887	$ 13,040,170	$ 40,249,026
Net OPEB Obligation	16,679,121	15,455,445	1,552,638	1,429,776	18,231,759	16,885,221
Landfill closure and post closure care	-	-	11,786,444	12,846,743	11,786,444	12,846,743
Compensated absences	2,150,457	2,024,538	283,969	256,991	2,434,426	2,281,529
Total	$ 30,301,460	$ 53,678,122	$ 15,191,339	$ 18,584,397	$ 45,492,799	$ 72,262,519

Requests for Information

This report is designed to provide a general overview of Houston County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Director of Administration Robbie Dunbar or Director of Finance Danyelle George, 200 Carl Vinson Parkway, Warner Robins, Georgia 31088.

BASIC FINANCIAL STATEMENTS

HOUSTON COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2023

	Primary Government		
ASSETS	**Governmental Activities**	**Business-type Activities**	**Total**
Cash and cash equivalents	$ 13,037,682	$ 8,026,296	$ 21,063,978
Investments	143,055,616	16,815,646	159,871,262
Accounts receivable (net)	276,606	1,939,693	2,216,299
Taxes receivable (net)	804,058	-	804,058
Internal balances	6,730,901	(6,730,901)	-
Due from other governments	4,254,261	-	4,254,261
Inventories and prepaid items	265,935	817,795	1,083,730
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	-	54,707	54,707
Investments	-	8,400,385	8,400,385
Capital assets not subject to depreciation	100,355,813	25,234,340	125,590,153
Capital assets (net of accumulated depreciation)	196,333,840	43,469,985	239,803,825
Total assets	465,114,712	98,027,946	563,142,658
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	26,456,887	2,754,220	29,211,107
Related to OPEB	3,498,479	285,294	3,783,773
	29,955,366	3,039,514	32,994,880
LIABILITIES			
Accounts payable	4,545,358	1,246,860	5,792,218
Accrued wages payable	791,024	66,665	857,689
Accrued compensated absences	1,032,514	131,067	1,163,581
Due to other governments	2,105,478	204,314	2,309,792
Unearned revenue	21,293,479	-	21,293,479
Notes payable	-	-	-
Liabilities payable from restricted assets:			
Customer deposits	-	279,682	279,682
Noncurrent liabilities:			
Net other postemployment benefits	15,455,445	1,429,776	16,885,221
Leases payable	-	-	-
Notes payable	-	-	-
Net pension liability	36,198,139	4,050,887	40,249,026
Accrued compensated absences	992,024	125,926	1,117,950
Accrued closure and post-closure care costs	-	12,846,743	12,846,743
Total liabilities	82,413,461	20,381,920	102,795,381
DEFERRED INFLOWS OF RESOURCES			
Related to pensions	10,555,143	892,598	11,447,741
Related to OPEB	3,799,540	358,577	4,158,117
	14,354,683	1,251,175	15,605,858
NET POSITION			
Investment in capital assets	296,689,653	68,704,325	365,393,978
Restricted for capital projects	51,392,055	-	51,392,055
Restricted for renewal and extension	-	8,250,381	8,250,381
Restricted for waste collections	-	12,319,241	12,319,241
Restricted for permanent fund	-	-	-
Restricted for other purposes	3,703,367	-	3,703,367
Unrestricted	46,516,859	(9,839,582)	36,677,277
Total net position	$ 398,301,934	$ 79,434,365	$ 477,736,299

The notes to the financial statements are an integral part of this statement.

Component Units		
Development Authority	Health Department	Public Library
$ 2,278,760	$ 2,054,236	$ 790,146
23,585,123	813,409	34,893
-	2,439,523	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	548,700
-	1,244,606	5,793,653
25,863,883	6,551,774	7,167,392
-	9,278,032	658,402
-	1,498,900	149,764
-	10,776,932	808,166
24,243	622,320	16,490
-	274,740	32,621
11,016	-	18,976
-	10,212	-
-	101,278	-
314,140	-	-
-	-	-
-	474,978	580,128
-	560,432	-
4,078,667	-	-
-	20,295,922	1,356,028
15,204	884,149	-
-	-	-
4,443,270	23,224,031	2,004,243
-	184,082	23,051
-	1,344,731	472,502
-	1,528,813	495,553
-	684,174	6,342,353
-	-	205,736
-	-	-
-	-	-
-	-	32,534
-	-	-
21,420,613	(8,108,312)	(1,104,861)
$ 21,420,613	$ (7,424,138)	$ 5,475,762

HOUSTON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Indirect Expense Allocation	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:					
Governmental activities:					
General government	$ 14,237,836	$ (6,397,225)	$ 9,937,691	$ 3,740,670	$ -
Judicial	13,994,167	1,483,747	4,798,227	527,167	-
Public safety	44,915,063	3,189,880	6,389,229	9,753,313	-
Highways and streets	29,305,369	697,767	9,447	120,516	3,493,055
Health and welfare	831,497	181,247	308,790	247,646	-
Housing and development	3,838,135	113,892	210,925	197,079	-
Culture and recreation	17,046,444	-	-	-	-
Total governmental activities	124,168,511	(730,692)	21,654,309	14,586,391	3,493,055
Business-type activities:					
Water	8,571,056	448,989	9,583,789	-	-
Landfill	11,350,180	281,703	11,023,623	-	-
Total business-type activities	19,921,236	730,692	20,607,412	-	-
Total primary government	$ 144,089,747	$ -	$ 42,261,721	$ 14,586,391	$ 3,493,055
Component units:					
Development Authority	$ 2,109,134	$ -	$ -	$ -	$ -
Health Department	31,914,844	-	4,716,884	26,136,715	-
Public Library	1,784,656	-	76,689	470,071	160,000
Total component units	$ 35,808,634	$ -	$ 4,793,573	$ 26,606,786	$ 160,000
			General revenues:		
			Property taxes		
			Sales taxes		
			Franchise tax		
			Alcoholic beverage tax		
			Insurance premium tax		
			Gain on sale of assets		
			Rent		
			Intergovernmental, not restricted for specific programs		
			Grants and contributions, not restricted for specific programs		
			Other income		
			Unrestricted investment earnings		
			Total general revenues		
			Transfers		
			Total general revenues and transfers		
			Change in net position		
			Net position - beginning		
			Net position - ending		

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position						
Primary Government				Component Units		
Governmental Activities	Business-type Activities	Total		Development Authority	Health Department	Public Library
$ 5,837,750	$ -	$ 5,837,750		$ -	$ -	$ -
(10,152,520)	-	(10,152,520)		-	-	-
(31,962,401)	-	(31,962,401)		-	-	-
(26,380,118)	-	(26,380,118)		-	-	-
(456,308)	-	(456,308)		-	-	-
(3,544,023)	-	(3,544,023)		-	-	-
(17,046,444)	-	(17,046,444)		-	-	-
(83,704,064)	-	(83,704,064)		-	-	-
-	563,744	563,744				
-	(608,260)	(608,260)				
-	(44,516)	(44,516)				
$ (83,704,064)	$ (44,516)	$ (83,748,580)				
				(2,109,134)	-	-
				-	(1,061,245)	-
				-	-	(1,077,896)
				$ (2,109,134)	$ (1,061,245)	$ (1,077,896)
$ 53,331,201	$ -	$ 53,331,201		$ -	$ -	$ -
37,358,659	-	37,358,659		-	-	-
507,793	-	507,793		-	-	-
367,294	-	367,294		-	-	-
3,557,443	1,479,593	5,037,036		-	-	-
55,046	2,500	57,546		1,670	9,056	-
51,950	-	51,950		-	-	-
-	-	-		2,947,874	-	889,000
-	-	-		1,230,090	-	65,217
60,217	-	60,217		-	-	1,272
3,070,900	864,770	3,935,670		30,062	32,442	3,144
98,360,503	2,346,863	100,707,366		4,209,696	41,498	958,633
3,128,459	(3,128,459)	-		-	-	-
101,488,962	(781,596)	100,707,366		4,209,696	41,498	958,633
17,784,898	(826,112)	16,958,786		2,100,562	(1,019,747)	(119,263)
380,517,036	80,260,477	460,777,513		19,320,051	(6,404,391)	5,595,025
$ 398,301,934	$ 79,434,365	$ 477,736,299		$ 21,420,613	$ (7,424,138)	$ 5,475,762

HOUSTON COUNTY, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023

	General	SPLOST Capital Projects	ARPA Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 10,296,826	$ -	$ -	$ 2,353,016	$ 12,649,842
Investments	59,682,523	51,653,271	21,514,362	6,034,071	138,884,227
Taxes receivable (net)	804,058	-	-	-	804,058
Accounts receivable (net)	236,612	-	-	39,994	276,606
Due from other funds	7,150,848	-	405,357	4,969,624	12,525,829
Due from other governments	686,975	3,120,244	-	447,042	4,254,261
Inventories	265,935	-	-	-	265,935
Total assets	$ 79,123,777	$54,773,515	$ 21,919,719	$ 13,843,747	$ 169,660,758
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts and contracts payable	$ 1,141,789	$ 939,996	$ 626,240	$ 543,824	$ 3,251,849
Accrued wages and payroll taxes payable	688,661	-	-	102,363	791,024
Due to other funds	2,300,742	335,986	-	3,156,040	5,792,768
Due to other governments	-	2,105,478	-	-	2,105,478
Unearned revenue	-	-	21,293,479	-	21,293,479
Total liabilities	4,131,192	3,381,460	21,919,719	3,802,227	33,234,598
DEFERRED INFLOWS OF RESOURCES:					
Unavailable revenue	630,198	-	-	-	630,198
Total deferred inflows of resources	630,198	-	-	-	630,198
Fund balances:					
Nonspendable:					
Inventories	265,935	-	-	-	265,935
Restricted for:					
SPLOST Capital Projects	-	51,392,055	-	-	51,392,055
E 911 fund	-	-	-	1,969,014	1,969,014
Drug fund	-	-	-	741,212	741,212
Law library fund	-	-	-	893,789	893,789
Juvenile Court	99,352	-	-	-	99,352
Local maintenance and improvements	1,399,638	-	-	-	1,399,638
Committed to:					
Judicial	-	-	-	766,292	766,292
Public safety	-	-	-	5,671,213	5,671,213
Assigned to:					
Boat ramp construction	23,400	-	-	-	23,400
Pension contribution	959,001	-	-	-	959,001
Employee health insurance benefit	750,000	-	-	-	750,000
Personnel adjustments	5,582,121	-	-	-	5,582,121
Unassigned	65,282,940	-	-	-	65,282,940
Total fund balances	74,362,387	51,392,055	-	10,041,520	135,795,962
Total liabilities, deferred inflow of resources and fund balances	$ 79,123,777	$54,773,515	$ 21,919,719	$ 13,843,747	$ 169,660,758

The notes to the financial statements are an integral part of this statement.

HOUSTON COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total fund balances for governmental funds.		$ 135,795,962
Total net position for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		296,689,653
Other long-term assets (i.e. property taxes receivable) are not available to pay for current-period expenditures and therefore are deferred in the funds, but are reported as revenue on the government-wide statement of activities.		630,198
Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of future period; therefore, are not reported in the funds.		29,955,366
An internal service fund is used by management to charge the costs of risk management to individual funds. The assets and liabilities of the risk management have been allocated to the governmental activities on the statement of net position.		3,263,560
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position.		(53,678,122)
Net other postemployment benefits (OPEB)	$ 15,455,445	
Pensions	36,198,139	
Compensated absences	2,024,538	
Total long-term liabilities	$ 53,678,122	
Deferred inflows of resources related to pensions and OPEBs are not reported in the Governmental Funds Balance Sheet.		(14,354,683)
Total net position of governmental activities.		$ 398,301,934

The notes to the financial statements are an integral part of this statement.

HOUSTON COUNTY, GEORGIA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

	General	SPLOST Capital Projects	ARPA Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 61,482,251	$ 37,358,659	$ -	$ 3,557,443	$ 102,398,353
Licenses and permits	357,302	-	-	-	357,302
Intergovernmental	5,424,206	560,540	9,942,215	664,204	16,591,165
Charges for services	6,743,440	-	-	3,690,080	10,433,520
Fines and forfeitures	3,088,800	-	-	827,346	3,916,146
Investment income	3,066,189	1,946,137	-	198,611	5,210,937
Miscellaneous	106,972	-	-	40,632	147,604
Total revenues	80,269,160	39,865,336	9,942,215	8,978,316	139,055,027
EXPENDITURES					
Current:					
General government	13,473,393	81,223	-	-	13,554,616
Judicial	11,739,845	62,407	-	583,623	12,385,875
Public safety	30,029,021	390,858	197,700	8,808,816	39,426,395
Highways and streets	6,286,446	2,129,327	-	-	8,415,773
Health and welfare	499,720	-	200,000	-	699,720
Culture and recreation	886,444	16,160,000	-	-	17,046,444
Housing and development	686,055	-	-	-	686,055
Economic development	1,407,197	663,074	1,000,000	-	3,070,271
Capital outlay:					
General government	-	1,923,385	-	-	1,923,385
Judicial	-	9,009,696	660,088	-	9,669,784
Public safety	-	2,297,678	-	3,497,437	5,795,115
Highways and streets	-	3,850,052	4,157,017	-	8,007,069
Health and welfare	-	-	3,684,303	-	3,684,303
Housing and development	-	6,526	-	-	6,526
Intergovernmental	-	16,534,499	-	-	16,534,499
Total expenditures	65,008,121	53,108,725	9,899,108	12,889,876	140,905,830
Excess (deficiency) of revenues over (under) expenditures	15,261,039	(13,243,389)	43,107	(3,911,560)	(1,850,803)
OTHER FINANCING SOURCES (USES):					
Transfers in	281,269	-	-	3,747,384	4,028,653
Transfers out	(383,445)	-	(43,107)	(473,642)	(900,194)
Proceeds from sale of capital assets	104,481	-	-	6,300	110,781
Total other financing sources (uses)	2,305	-	(43,107)	3,280,042	3,239,240
Net change in fund balance	15,263,344	(13,243,389)	-	(631,518)	1,388,437
Fund balances at beginning of year	59,099,043	64,635,444	-	10,673,038	134,407,525
Fund balances at end of year	$ 74,362,387	$ 51,392,055	$ -	$ 10,041,520	$ 135,795,962

The notes to the financial statements are an integral part of this statement.

HOUSTON COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Net change in fund balance - total governmental funds		$ 1,388,437
Total change in net position reported for governmental activities in the Statement of Activities is different because:		
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 is reported as depreciation expense.		
Total capital outlays		29,552,921
Total depreciation		(8,528,882)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, transfers and donations) is to decrease net position.		(60,735)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.		
Property Taxes: Deferred @ 6/30/22	510,824	
Property Taxes: Deferred @ 6/30/23	630,198	119,374
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. This adjustment combines the net changes of the following:		
Total OPEB liability and changes in related deferred inflows/outflows of resources	(1,004,199)	
Net Pension liability and changes in related deferred inflows/outflows of resources	(2,295,689)	
Compensated absences	125,919	(3,173,969)
An internal service fund is used by management to charge the costs of risk management to individual funds. The change in net position of the risk management fund is reported with governmental activities.		(1,512,248)
Change in net position of governmental activities		$ 17,784,898

The notes to the financial statements are an integral part of this statement.

HOUSTON COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
REVENUES				
Taxes	$ 56,529,381	$ 56,636,631	$ 61,482,251	$ 4,845,620
Licenses and permits	400,400	400,400	357,302	(43,098)
Intergovernmental	3,707,302	3,898,244	5,424,206	1,525,962
Charges for services	5,831,962	5,831,962	6,743,440	911,478
Fines and forfeitures	1,979,025	1,979,025	3,088,800	1,109,775
Investment income	25,000	25,000	3,066,189	3,041,189
Miscellaneous	64,800	64,800	106,972	42,172
Total revenues	68,537,870	68,836,062	80,269,160	11,433,098
EXPENDITURES				
Current:				
General government:				
County commissioners	927,877	1,019,784	1,004,750	(15,034)
Board of elections	535,578	625,578	604,403	(21,175)
Accounting	403,328	514,771	514,771	-
Purchasing	463,776	463,776	458,509	(5,267)
Legal services	287,908	710,908	707,138	(3,770)
Management of information systems	1,294,720	1,294,720	1,288,591	(6,129)
Human resources	481,083	481,083	429,129	(51,954)
Tax commissioner	1,849,226	1,849,226	1,789,894	(59,332)
Tax assessor	2,258,172	2,258,172	2,142,039	(116,133)
Board of equalization	9,959	9,959	2,296	(7,663)
Public buildings	3,378,765	3,378,765	3,305,326	(73,439)
Other general government	2,962,023	2,837,937	1,226,547	(1,611,390)
Total general government	14,852,415	15,444,679	13,473,393	(1,971,286)
Judicial:				
Judge of superior court	1,223,840	1,223,840	1,133,740	(90,100)
Clerk of superior court	1,393,210	1,393,210	1,374,153	(19,057)
District attorney	1,009,462	1,204,747	1,204,747	-
Domestic violence assistance	182,470	183,441	183,441	-
Victim advocates	407,826	407,826	334,321	(73,505)
Judge of state court	600,091	651,493	651,493	-
Clerk of state court	508,470	508,470	503,882	(4,588)
Solicitor of state court	989,246	989,246	890,595	(98,651)
Magistrate court	1,307,006	1,307,006	1,262,146	(44,860)
Probate court	696,842	717,286	717,286	-
Juvenile court	1,093,972	1,109,952	1,069,067	(40,885)
Juvenile court enhancement	165,369	165,369	112,049	(53,320)
Public defender	2,669,874	2,399,874	2,302,925	(96,949)
Total judicial	12,247,678	12,261,760	11,739,845	(521,915)

(Continued)

The notes to the financial statements are an integral part of this statement.

HOUSTON COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance with Final Budget Over
	Original	Final	Actual	(Under)
EXPENDITURES (Continued):				
Current (Continued):				
Public safety:				
Sheriff	12,412,053	12,225,453	12,193,863	(31,590)
Sheriff GOHS HEAT	296,056	296,056	219,251	(76,805)
Sheriff school resource officers	1,095,488	1,631,831	1,631,831	-
Juvenile involvement and control	1,450,535	1,450,535	1,371,566	(78,969)
Jail	15,248,662	13,614,052	13,614,052	-
Coroner	195,335	195,335	184,334	(11,001)
Animal control	314,337	421,587	394,787	(26,800)
EMS ambulance service	180,000	246,000	245,852	(148)
Emergency management agency	133,297	133,297	127,540	(5,757)
HEMA	53,700	53,700	45,945	(7,755)
Total public safety	31,379,463	30,267,846	30,029,021	(238,825)
Public works:				
Administration	779,030	833,250	773,361	(59,889)
Highways and streets - county	5,183,859	4,850,022	4,834,726	(15,296)
Highways and streets - state	890,000	890,000	10,404	(879,596)
Storm drainage	471,804	651,304	615,539	(35,765)
Traffic engineering	76,500	76,500	52,416	(24,084)
Total public works	7,401,193	7,301,076	6,286,446	(1,014,630)
Health and welfare:				
Health and vital statistics	372,375	372,375	366,320	(6,055)
Mental health	65,000	65,000	65,000	-
Mosquito control	5,000	5,000	-	(5,000)
Drug abuse commission	10,000	10,000	10,000	-
DFACS	50,000	50,000	50,000	-
Welfare	8,000	8,400	8,400	-
Total health and welfare	510,375	510,775	499,720	(11,055)
Culture and recreation:				
Recreation	15,000	15,000	3,444	(11,556)
Library	883,000	883,000	883,000	-
Total culture and recreation	898,000	898,000	886,444	(11,556)
Housing and development:				
County agent	118,180	118,180	105,167	(13,013)
Georgia forestry commission	10,932	10,932	10,932	-
Building inspection	562,640	562,640	557,877	(4,763)
Planning and zoning	14,100	14,100	12,079	(2,021)
Total housing and development	705,852	705,852	686,055	(19,797)
Economic development:				
Economic development	340,500	1,340,500	1,324,902	(15,598)
21st Century partnership	75,000	75,000	37,695	(37,305)
Perry-Houston County airport	44,600	44,600	44,600	-
Total economic development	460,100	1,460,100	1,407,197	(52,903)

(Continued)

The notes to the financial statements are an integral part of this statement.

HOUSTON COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance with Final Budget Over
	Original	Final	Actual	(Under)
EXPENDITURES (Continued):				
Current (Continued):				
Total expenditures	68,455,076	68,850,088	65,008,121	(3,841,967)
Excess (deficiency) of revenues over (under) expenditures	82,794	(14,026)	15,261,039	15,275,065
OTHER FINANCING SOURCES (USES):				
Transfers in	240,651	337,471	281,269	(56,202)
Transfers out	(383,445)	(383,445)	(383,445)	-
Proceeds from sale of capital assets	60,000	60,000	104,481	44,481
Total other financing sources (uses)	(82,794)	14,026	2,305	(11,721)
Net change in fund balance	$ -	$ -	15,263,344	$ 15,263,344
Fund balance at beginning of year			59,099,043	
Fund balance at end of year			$ 74,362,387	

The notes to the financial statements are an integral part of this statement.

HOUSTON COUNTY, GEORGIA
ARPA FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over
	Original	Final	Amounts	(Under)
REVENUES				
Intergovernmental	$ -	$ 29,044,507	$ 9,942,215	$ (19,102,292)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Total revenues	-	29,044,507	9,942,215	(19,102,292)
Judicial	-	1,500,000	660,088	(839,912)
Public safety	-	1,000,000	197,700	(802,300)
Highways and streets	-	19,281,400	4,157,017	(15,124,383)
Economic Development	-	1,000,000	1,000,000	-
Total expenditures	-	29,001,400	9,899,108	(19,102,292)
Excess (deficiency) of revenues over (under) expenditures	-	43,107.00	43,107	-
OTHER FINANCING (USES)				
Transfers (out)	-	(43,107)	(43,107)	-
Net change in fund balances	$ -	$ -	-	$ -
Fund balance at beginning of year			-	
Fund balance at end of year			$ -	

The notes to the financial statements are an integral part of this statement.

HOUSTON COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023

	Water	Landfill	Total	Governmental Activities-Internal Service Fund
ASSETS				
Current assets:				
Cash and cash equivalents	$ 3,477,924	$ 4,548,372	$ 8,026,296	$ 387,840
Investments	-	16,815,646	16,815,646	4,171,389
Accounts receivable (net)	1,327,161	612,532	1,939,693	-
Due from other funds	-	397,708	397,708	-
Inventories	817,795	-	817,795	-
Total current assets	5,622,880	22,374,258	27,997,138	4,559,229
Long-term assets:				
Restricted assets:				
Renewal and extension account:				
Investments	8,250,381	-	8,250,381	-
Customer deposits:				
Cash	54,707	-	54,707	-
Investments	150,004	-	150,004	-
Total restricted assets	8,455,092	-	8,455,092	-
Capital assets not subject to depreciation	13,569,764	11,664,576	25,234,340	-
Capital assets (net of accumulated depreciation)	20,030,949	23,439,036	43,469,985	-
Total long-term assets	42,055,805	35,103,612	77,159,417	-
Total assets	47,678,685	57,477,870	105,156,555	4,559,229
DEFERRED OUTFLOWS OF RESOURCES				
Related to pensions	1,673,035	1,081,185	2,754,220	-
Related to OPEB	183,501	101,793	285,294	-
	1,856,536	1,182,978	3,039,514	-
LIABILITIES				
Current liabilities:				
Accounts and contracts payable	611,251	635,609	1,246,860	1,293,509
Accrued wages and payroll taxes payable	38,851	27,814	66,665	-
Accrued compensated absences	80,619	50,448	131,067	-
Due to other funds	1,960,280	5,168,329	7,128,609	2,160
Due to other governments	-	204,314	204,314	-
Total current liabilities	2,691,001	6,086,514	8,777,515	1,295,669
Long-term liabilities:				
Payable from restricted assets:				
Customer deposits	208,182	71,500	279,682	-
Net pension liability	2,443,254	1,607,633	4,050,887	-
Net other postemployment benefits	904,638	525,138	1,429,776	-
Accrued compensated absences	77,457	48,469	125,926	-
Accrued closure / post-closure costs	-	12,846,743	12,846,743	-
Total liabilities	6,324,532	21,185,997	27,510,529	1,295,669
DEFERRED INFLOWS OF RESOURCES				
Related to pensions	576,466	316,132	892,598	-
Related to OPEB	211,982	146,595	358,577	-
	788,448	462,727	1,251,175	-
NET POSITION				
Investment in capital assets	33,600,713	35,103,612	68,704,325	-
Restricted for renewal and extension	8,250,381	-	8,250,381	-
Restricted for waste collections	-	12,319,241	12,319,241	-
Unrestricted	571,147	(10,410,729)	(9,839,582)	3,263,560
Total net position	42,422,241	37,012,124	79,434,365	3,263,560
Total liabilities and net position	$ 49,535,221	$ 58,660,848	$ 108,196,069	$ 4,559,229

The notes to the financial statements are an integral part of this statement.

HOUSTON COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Water	Landfill	Total	Internal Service Fund
Operating revenues:				
Metered sales	$ 9,060,189	$ -	$ 9,060,189	$ -
Collection and disposal fees	-	10,998,692	10,998,692	-
Service charges	422,822	24,931	447,753	-
Charges for services	100,778	-	100,778	11,734,257
Total operating revenues	9,583,789	11,023,623	20,607,412	11,734,257
Operating expenses:				
Personal services	3,059,886	2,233,881	5,293,767	-
Purchased / contracted services	1,805,512	7,751,934	9,557,446	13,405,330
Supplies	132,513	1,209,689	1,342,202	-
Materials	1,765,680	-	1,765,680	-
Heat, light and power	1,108,749	1,196	1,109,945	-
Depreciation	1,147,705	763,539	1,911,244	-
Total operating expenses	9,020,045	11,960,239	20,980,284	13,405,330
Operating income (loss)	563,744	(936,616)	(372,872)	(1,671,073)
Nonoperating revenues (expenses):				
Interest revenue	267,003	597,767	864,770	158,825
Insurance premium tax	-	1,479,593	1,479,593	-
Gain (loss) on sale of capital assets	2,500	328,356	330,856	-
Total nonoperating revenues	269,503	2,405,716	2,675,219	158,825
Income before transfers	833,247	1,469,100	2,302,347	(1,512,248)
Transfers Out	-	(3,128,459)	(3,128,459)	-
Changes in net position	833,247	(1,659,359)	(826,112)	(1,512,248)
Net position - beginning	41,588,994	38,671,483	80,260,477	4,775,808
Net position - ending	$ 42,422,241	$ 37,012,124	$ 79,434,365	$ 3,263,560

The notes to the financial statements are an integral part of this statement.

HOUSTON COUNTY, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

	Water	Landfill	Total	Internal Service Fund
Cash flows from operating activities:				
Cash received from customers	$ 9,842,028	$ 10,930,918	$ 20,772,946	$ -
Cash received from other funds for services provided	15,688	(397,708)	(382,020)	11,734,257
Cash payments to suppliers for goods and services	(5,048,580)	(8,864,680)	(13,913,260)	(13,240,909)
Cash payments to other funds for services provided	1,738,449	316,928	2,055,377	2,160
Cash payments to employees for services	(2,884,875)	(2,089,213)	(4,974,088)	-
Net cash provided by operating activities	3,662,710	(103,755)	3,558,955	(1,504,492)
Cash flows from noncapital financing activities:				
Transfers to other funds	-	(3,128,459)	(3,128,459)	-
Net Cash (required for) noncapital financing activities	-	(3,128,459)	(3,128,459)	-
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets	(1,641,685)	(2,977,751)	(4,619,436)	-
Increase/(decrease) in escrow deposits	(6,185)	10,000	3,815	-
Proceeds from sales of capital assets	2,500	328,356	330,856	-
Insurance premium tax	-	1,479,593	1,479,593	-
Net cash flows (required for) capital and related financing activities	(1,645,370)	(1,159,802)	(2,805,172)	-
Cash flows from investing activities:				
Proceeds from sales and maturities of investments	-	(4,578,592)	(4,578,592)	(151,523)
Purchase of investments	(266,725)	40,000	(226,725)	-
Interest received on investments	267,003	597,767	864,770	158,825
Net cash provided by (required for) investing activities	278	(3,940,825)	(3,940,547)	7,302
Net increase (decrease) in cash and cash equivalents	2,017,618	(8,332,841)	(6,315,223)	(1,497,190)
Cash and cash equivalents at beginning of year	1,515,013	12,881,213	14,396,226	1,885,030
Cash and cash equivalents at end of year	$ 3,532,631	$ 4,548,372	$ 8,081,003	$ 387,840
Reconciliation of operating income to net cash provided from operating activities:				
Operating income	$ 563,744	$ (936,616)	$ (372,872)	$ (1,671,073)
Adjustments to reconcile operating income to net cash provided from operating activities:				
Depreciation and amortization	1,147,705	763,539	1,911,244	-
(Increase) decrease in receivables	258,239	(92,705)	165,534	-
(Increase) decrease in inventories	(460,741)	-	(460,741)	-
(Increase) decrease in deferred outflows or resources	(920,042)	(702,304)	(1,622,346)	-
Increase (decrease) in deferred inflows of resources	(230,285)	(175,786)	(406,071)	-
Increase (decrease) in accounts payable	224,615	(988,483)	(763,868)	164,421
Increase (decrease) in other liabilities	1,325,338	2,083,057	3,408,395	-
(Increase) decrease in due from other funds	15,688	(397,708)	(382,020)	-
(Increase) decrease in due to other funds	1,738,449	316,928	2,055,377	2,160
(Increase) decrease in due to other governments	-	26,323	26,323	-
Net cash provided from operating activities	$ 3,662,710	$ (103,755)	$ 3,558,955	$ (1,504,492)

The notes to the financial statements are an integral part of this statement.

HOUSTON COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

	Custodial Funds
Assets	
Cash and cash equivalents	$ 6,843,770
Taxes receivable	1,850,736
Total Assets	8,694,506
Liabilities	
Due to Others	3,829,778
Uncollected taxes	1,850,736
Total Liabilities	5,680,514
Net Position	
Restricted:	
Individuals, organizations and other governments	3,013,992
Total Net Position	$ 3,013,992

See accompanying notes to the basic financial statements

HOUSTON COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Custodial Funds
ADDITIONS	
Taxes	$ 156,819,153
Fines and fees	16,728,228
Criminal and civil bonds	334,157
Other custodial collections	2,343,375
TOTAL ADDITIONS	176,224,913
DEDUCTIONS	
Taxes and fees paid to other governments	166,195,101
Other custodial disbursements	10,320,931
TOTAL DEDUCTIONS	176,516,032
Net increase (decrease) in fiduciary net position	(291,119)
Net position, beginning of year, as restated	3,305,111
Net position, end of year	$ 3,013,992

See accompanying notes to the basic financial statements

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

Houston County (the "County") is a political subdivision of the State of Georgia. The County is governed by an elected board of five County Commissioners. As required by generally accepted accounting principles, these financial statements present all the fund types of the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the County's operations, and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the primary government.

Blended Component Units.

The Houston County Public Purpose Corporation, an entity separate from the County, had previously been a blended component unit of the County. The Houston County Public Purpose Corporation has become dormant and is currently not operating in any capacity. The assets and liabilities of the Houston County Public Purpose Corporation consist of two County buildings and two capital leases collateralized by those buildings. The County has assumed ownership of the buildings and has assumed the corresponding obligations under the aforementioned capital leases. All activity for the year ended June 30, 2023 of the Houston County Public Purpose Corporation has been recorded in the County's general fund.

Discretely Presented Component Units.

The component units discussed below are included in the County's financial reporting entity because of the County's financial accountability for the entities and the significance of their operational and financial relationship with the County. The component unit columns in the combined financial statements include the financial data of the County's three discretely presented component units, as reflected in their most recent audited financial statements. These component units are reported in separate columns to emphasize that they are legally separate from the County. The following component units are incorporated into the County's financial report.

Houston County Development Authority.

The members of the governing board of the Houston County Development Authority (the "Authority") are appointed by the Board of Commissioners of Houston County. Although the County does not have the authority to approve or modify the budget of the Authority, the County provides financial support to the Authority. Complete financial statements for the Houston County Development Authority may be obtained at the Authority's administrative office in Warner Robins, Georgia.

Houston County Department of Public Health.

The Houston County Department of Public Health (the "Health Department") has a governing board consisting of seven members. Six of the members are either County officials or members appointed by the County. The remaining member is appointed by the City of Warner Robins. Although the County does not have the authority to approve or modify the budget of the Health Department, the County provides financial support to the Health Department. The Health Department is presented as a governmental fund type. Complete financial statements for the Health Department may be obtained at the Department's administrative office in Warner Robins, Georgia.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. The Financial Reporting Entity (Continued)

Houston County Public Library.

The Houston County Public Library (the "Library") has a governing board consisting of twelve members appointed by the Houston County Board of Commissioners. The Library Board (the "Board") is without authority to determine the amount of its funding, except by submission of budget requests to local governmental units from which the Library receives support and to the State of Georgia for State and Federal funding. Membership in the Library and participation in library services is at the discretion of each participating governmental agency. The Board has the power to designate management, the power to retain unreserved fund balances of local funds and other funds for continued operations and is the lowest level of oversight responsibility for the Library's operations. The Library is presented as a governmental fund type. Complete financial statements for the Houston County Public Library may be obtained at the Library's administrative office in Perry, Georgia.

B. Basis of Presentation.

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 the nonfiduciary activities of the primary government and its component units. The primary government and the discretely presented component units are presented separately within the financial statements with the focus on the primary government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Individual funds are not displayed. The statements distinguish between governmental activities, generally supported by taxes, intergovernmental revenues, and other nonexchange transactions and business-type activities, which are generally financed in whole or in part by fees charged to external parties.

In the government-wide Statement of Net Position, both the governmental and business-type activities' columns are presented on a consolidated basis, by column. They are reflected on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. 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, fines and forfeitures, 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 and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Fund financial statements.

Fund financial statements are provided for governmental, proprietary and fiduciary funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and proprietary funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as investment earnings, result from transactions not associated with the principal activity of the fund.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, other governmental units and/or other funds.

When both restricted and unrestricted resources are available for use, it is generally the County's policy to use restricted resources first. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

The County reports the following major governmental funds:

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 Special Purpose Local Option Sales Tax ("SPLOST") Capital Projects Fund accounts for revenues received by the imposition of a one percent special purpose sales tax.

The American Rescue Plan Act ("ARPA") of 2021 Local Fiscal Recovery Fund accounts for the financial resources provided and expended from the American Rescue plan grant received from the federal government.

The County reports the following major proprietary funds:

The Water Enterprise Fund accounts for the provision of water services to the residents of the County. All activities necessary to provide such services are accounted for in this fund.

The Landfill Enterprise Fund accounts for the operations of the Houston County Landfill. All activities necessary to provide such services are accounted for in this fund.

The County reports the following non-major governmental funds:

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The County reports the following fiduciary funds:

The agency funds account for the assets held by the County in a trustee capacity as an agent for individuals, other governmental units and/or other funds.

The County reports the following fund types:

The Risk Management Internal Service Fund accounts for the activity of the County's health, workers' compensation, and property and liability insurance programs provided to other departments of the County on a cost reimbursement basis.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation.

The financial statements of the County are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The County's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless they conflict with GASB pronouncements. The County has elected not to follow the option allowed under GASB Statement 20 and thus does not follow any FASB pronouncements or APB opinions issued after November 30, 1989.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Property taxes are recognized in the year they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Governmental Funds.

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." "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days of the end of the current fiscal period, with the exception of grants, which are recognized when all eligibility requirements have been met. Expenditures generally are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds.

Revenues - Non-exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 30 days for sales taxes and within 60 days for all other revenues) before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes and federal and state grants.

The County uses the following governmental fund types:

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Funds.

The focus of proprietary fund measurement is upon the determination of operating income, changes in net assets, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing business. Operating expenses for the enterprise funds and the internal service fund include the cost of sales and services, administrative expenses, and depreciation of capital assets.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The generally accepted accounting principles applicable to proprietary funds are similar to those used by businesses in the private sector.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Equity

1. Cash and Investments

Cash includes cash on hand, amounts in demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value.

State statutes authorize 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 United States Government or Government agency
- Obligations of any corporation of the United States 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

2. Receivables

Levied property taxes are recorded as receivables and recognized as revenue in the year they become due. The levy is made on assessed valuations as of January 1, and the taxes are due on December 20 of each year.

The tax bills are mailed at least 60 days prior to the due date. The billings are considered past due 60 days after the tax billing date or December 20, whichever is later, at which time the applicable property is subject to lien, and penalties and interest are assessed. The tax levy for 2023 was set on July 28, 2022.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

3. Interfund Balances

All balances reported as "due to/due from other funds" represent amounts paid by one fund on behalf of another fund for which reimbursement has not been made by year-end.

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances.

4. Inventories and Prepaid Items

Inventory is valued at cost using the first-in/first-out method for the general fund and the enterprise funds. The costs of other governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

The County does not recognize prepaid items in governmental funds as assets, but records these payments as expenditures.

5. Restricted Assets

Certain assets have been restricted because their use is limited by bond covenants, grantors, laws or regulations. The renewal and extension account is used to report resources set aside to fund the cost of making replacements, additions, extensions and improvements or emergency repairs.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Equity (Continued)

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Purchased or constructed capital assets are reported at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of the donation. The County has retroactively reported major general infrastructure assets. The County chose to include all items regardless of their acquisition date. The cost of normal maintenance and repairs that do not improve or extend the life of the respective asset is charged to expense. Depreciation of all exhaustible capital assets is charged as an expense against operations. Accumulated depreciation is reported on the balance sheet. Depreciation has been provided over the estimated useful lives of capital assets using the straight-line method.

The estimated useful lives of capital assets are as follows:

	Estimated Useful Lives	
Asset Class	**Governmental Activities**	**Business-type Activities**
Buildings	25-50 Years	20-40 Years
Improvements other than buildings	15-30 Years	20-40 Years
Machinery and equipment	3-20 Years	5-20 Years
Distribution system	---	20-40 Years
Infrastructure	15-40 Years	---

7. 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, once incurred, are paid in a timely manner and in full from current financial resources and are reported as obligations of these funds. Liabilities for compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are “due for payment” during the current year. Bonds and capital leases are recognized as a liability in the governmental funds financial statements when due. It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave. Vacation pay is accrued when incurred and reported as a fund liability and includes all salary-related payments where applicable.

8. Pension

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 pension plan’s fiduciary net position 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Equity (Continued)

9. Fund Equity & Net Position

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

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

- Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable at June 30, 2023, by the County are nonspendable in form. The County has not reported any amounts that are legally or contractually required to be maintained intact.

- Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

- Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to ordinances passed by the County Commissioners, the County's highest level of decision-making authority. Commitments may be modified or rescinded only through ordinances approved by County Commissioners.

- Assigned – includes amounts that the County intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Under the County's policy, amounts may be assigned by the Board of Commissioners, Director of Administration or Comptroller.

- Unassigned – includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. The County reports all amounts that meet the unrestricted General Fund Balance Policy described below as unassigned.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 17) and the Nonmajor Governmental Funds Combining Balance sheet (page 68). When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Commissioners have provided otherwise in commitment or assignment actions.

The County has developed and adopted a Reserve Fund Policy, under which it is the County's policy to provide:

- funds that are a stable funding source for expenditures that fluctuate significantly each year, for example equipment acquisitions and replacements,

- working capital to maintain a sufficient cash flow,

- funding of services during periods of budget shortfalls or other revenue reductions during a budget year, and

- a stable or improved credit rating.

The General Fund may maintain all five classifications of fund balance. The County will strive to accumulate an *unassigned* General Fund reserve at least equal to three months of the total General Fund budget.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Equity (Continued)

Net Position - Net position represent the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is 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. All other net position is reported as unrestricted.

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

10. Management Estimates

The preparation of financial statements in conformity with GAAP requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amount of revenues and expenditures/expenses during the reporting year. Actual results could differ from those estimates.

11. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water and solid waste. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund.

12. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-on fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

13. Allocation of Indirect Expenses

It is the County's policy to allocate certain support services, including the cost of the governing body, the executive, accounting, purchasing, legal services and management information systems, to direct functions. A separate column for this allocation is provided in the Statement of Activities.

14. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller fund and as expenditures/expenses in the purchaser fund. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after the non-operating revenues/expenses section in proprietary funds. Repayments from the fund responsible for a particular expenditure/expense to the fund that initially paid for them are not presented on the financial statements (i.e., they are netted). Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business type activities column are eliminated.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Equity (Continued)

15. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The County has two items that qualifies for reporting in this category: deferred outflows related to pensions and deferred outflows relating to OPEB reported in the government-wide statement of net position and the proprietary funds statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category. They are the deferred inflows related to pensions and the deferred inflows related to OPEB in the government wide statement of net position and the proprietary funds statement of net position and the unavailable tax revenue reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets and Budgetary Accounting.

An operating budget is legally adopted each fiscal year for all governmental funds except capital project funds. Capital project funds use project-length budgets. The level of control (the level at which expenditures may not legally exceed appropriations) for each legally adopted annual budget is the department level. Supplemental appropriations out of the County's contingency account may be made by the Board of Commissioners to fund unforeseen expenditures within the County's governmental funds at any time during the year. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

All "final" budget amounts presented in the accompanying financial statements and supplementary data have been adjusted for legally authorized revisions of the annual budget during the year. Individual amendments were not material in relation to the original appropriations. The Board of Commissioners must approve any department level changes to a previously adopted budget. Management may amend the budget without seeking the approval of the Board of Commissioners at any level below the departmental level. All unexpended appropriations provided in the annual budget lapse at year-end. The annual budget cycle begins in March of the preceding year when budget workbooks are distributed to each department. The Board advertises and conducts public hearings on the proposed budget in adherence to local ordinance and state law and the final budget is adopted by mid-June.

B. Encumbrances.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is not employed by the County. Encumbrances are not recognized as expenditures until the period in which the actual goods or services are received and the liability is incurred.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments.

Primary Government.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Georgia Fund 1 is not subject to the fair value measurement hierarchy.

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County limits its exposure to custodial credit risk by requiring deposits to be collateralized in accordance with state law. As of June 30, 2023, the County's bank balances are entirely insured or collateralized with securities held by the County's agent in the County's name.

As of June 30, 2023, the County's reporting entity had the following investments:

Type of Investment Primary Government	Fair Value	Investment Maturity Less than 1 yr	Rating	Weighted Average Maturity (WAM)
Certificate of Deposits	$ 7,990,846	$ 7,990,846		
Georgia Fund I	160,280,801	160,280,801	AAAf	42 day WAM
Total Primary Government	$ 168,271,647	$ 168,271,647		

Credit Risk – Investments

State statutes authorize the County to invest in obligations of the United States Treasury or Agencies, banker's acceptances, bank money market accounts, repurchase agreements, and the "Georgia Fund 1". The Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool, which follows Standard and Poor's criteria for AAAf rated money market funds and is regulated by the Office of the State Treasurer. However, the Georgia Fund 1 operates in a manner consistent with Rule (2a-7) of the Investment Company Act of 1940, and is considered a Rule (2a-7) like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share.

Interest Rate Risk – Investments
Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County uses the specific identification method to disclose interest rate risk for positions in fixed-rate debt securities.

Custodial Credit Risk – Investments
Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require all 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, 2023, all of the County's deposits were insured and collateralized.

Development Authority - Component Unit.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Authority limits its exposure to custodial credit risk by requiring deposits to be collateralized in accordance with state law.

Georgia statute requires collateral at 110% of the government's deposits, less the amount of the Federal Deposit Insurance Corporation (FDIC) insurance, to be held in the Authority's name by the safekeeping agent.

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

At June 30, 2023, the Authority's bank balance was $2,292,921. As of June 30, 2023, all of these bank balances were fully covered by federal depository insurance or collateralized with securities held by the Authority's agent in the Authority's name.

Interest Rate Risk – Investments

Interest rate risk is the risk that an investment's value will be reduced due to a change in interest rates. The Authority limits its exposure to interest rate risk by investing in certificates of deposit with maturities of 12 months or less.

Investments – Real Estate

Investments in real estate consist of the Authority's share of the cost of land and improvements. The Authority acquired 667.32 acres of land in Houston County, Georgia during the fiscal year ended June 30, 2009. This land is to be prepared for industrial use as part of the Houston County Industrial Park. As a part of the acquisition, the Authority immediately sold 12.668 acres of this land to the Perry-Houston County Airport Authority. The Authority transferred title for 80 acres of the land to Sandler AG during fiscal year 2016.

During fiscal year ended June 30, 2012, the Authority acquired a house (1.52 acres) located at 321 A.E. Harris Road. The home was demolished in 2016 to prepare the land it sat on for development.

During fiscal year ended June 30, 2019, The County conveyed a 246.23-acre tract of land along A.E. Harris Rd to the Authority. The Authority's share of the costs for this investment, known as Industrial Park, was originally $1,718,791. During fiscal year ended June 30, 2023, 110.89 acres was sold to Cemex Southeast LLC leaving a remaining cost of $944,732.

During fiscal year ended June 30, 2020, the Authority purchased 7.63 acres of land at 100 Park Place Drive to be used by Warner Robins Air Force Base to expand software development training at Houston County School District.

During fiscal year ended June 30, 2022, the Authority purchased 3.89 acres of land at 200 Park Place Drive and 7.03 acres at 300 Park Place to be used by Northrop and Booz Allen for defense contracting for the Robins Air Force Base.

The cost of investments in real estate as of June 30, 2023 is as follows:

Location	Cost
Houston County Industrial Park	$ 12,702,330
A.E. Harris Rd	944,732
Park Place Drive	2,606,075
200/300 Park Place	6,294,408
Total	$ 22,547,545

Health Department - Component Unit.

The custodial credit risk of deposits is the risk that in the event of the failure of the bank, the government will not be able to recover deposits. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110% of the public funds held. The Board's bank balances of deposits at June 30, 2023, are entirely insured or collateralized with securities held by Board's agent in the Board's name.

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Public Library - Component Unit.

Custodial Credit Risk - Deposits
As of June 30, 2023, all deposits of the Library were fully collateralized in accordance with state statutes.

Custodial Credit Risk - Investments
As of June 30, 2023, the Library was not exposed to custodial credit risk for its investments.

Credit Risk – Investments

As of June 30, 2023, the Library's only investments were certificates of deposit.

Investment	Maturities	Fair Value
Certificate of deposit	February 24, 2024	$ 7,848
Certificate of deposit	February 23, 2024	27,045
Total		$ 34,893

Interest Rate Risk

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

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III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Interfund Receivables and Payables.

Individual fund interfund receivable and payable balances at June 30, 2023, are as follows:

Fund	Receivables	Payables
General fund	$ 7,150,848	$ 2,300,742
Internal service fund	-	2,160
Water fund	-	1,960,280
Solid waste fund	397,708	5,168,329
SPLOST fund	-	335,986
ARPA Fund	405,357	-
Non-major governmental funds	4,969,624	3,156,040
Total	$ 12,923,537	$ 12,923,537

These interfund balances are of a short-term, operational nature. Most funds do not maintain their own cash disbursement system or cash accounts and use the general fund as a conduit for making cash payments.

	Due to:				
Due From:	General Fund	Nonmajor Governmental Funds	ARPA Fund	Solid Waste Fund	Total
General fund	$ -	$ 2,300,742	$ -	$ -	$ 2,300,742
Internal service fund	2,160	-	-	-	2,160
Water fund	1,562,572	-	-	397,708	1,960,280
Solid waste fund	2,094,090	2,668,882	405,357	-	5,168,329
Water fund	335,986	-	-	-	335,986
Non-major governmental	3,156,040	-	-	-	3,156,040
	$ 7,150,848	$ 4,969,624	$ 405,357	$ 397,708	$ 12,923,537

Interfund balances at June 30, 2023 represent reimbursable expenses and temporary loans. The County expects to repay all interfund balances within one year.

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III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Transfers In and Out.

Transfers are as follows:

Fund:	In	Out
General Fund	$ 281,269	$ 383,445
ARPA Fund	-	43,107
Nonmajor Governmental Funds:		
E-911	673,145	-
District Attorney	-	183,942
Fire	3,074,239	289,700
Solid Waste Fund	-	3,128,459
	$ 4,028,653	$ 4,028,653

The interfund transfers were made in the normal course of operations and are consistent with the activities of the fund making the transfer.

The composition of these transfers is as follows:

	Transfer in:		
Transfer out:	General Fund	Nonmajor Governmental Funds	Total
General Fund	$ -	$ 383,445	$ 383,445
ARPA Fund	43,107	-	43,107
Nonmajor Governmental Funds	183,942	289,700	473,642
Solid Waste Fund	54,220	3,074,239	3,128,459
Total	$ 281,269	$ 3,747,384	$ 4,028,653

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III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Activities

Governmental activities	Balance June 30, 2022	Increases	Decreases	Transfers In/(Out)	Balance June 30, 2023	Accumulated Depreciation June 30, 2023	Book Value June 30, 2023
Nondepreciable assets:							
Land	$ 6,426,228	$ -	$ -	$ -	$ 6,426,228	$ -	$ 6,426,228
Construction in progress	76,000,551	27,469,324	9,540,290	-	93,929,585	-	93,929,585
Total nondepreciable assets:	82,426,779	27,469,324	9,540,290	-	100,355,813	-	100,355,813
Depreciable assets:							
Buildings	77,351,462	4,230,150	-	-	81,581,612	30,745,051	50,836,561
Improvements other than buildings	1,090,064	-	-	-	1,090,064	908,507	181,557
Machinery & equipment	49,041,847	7,393,737	736,464	(138,410)	55,560,710	34,345,483	21,215,227
Infrastructure	180,950,634	-	-	-	180,950,634	56,850,139	124,100,495
Total depreciable assets:	308,434,007	11,623,887	736,464	(138,410)	319,183,020	122,849,180	196,333,840
Total capital assets	$ 390,860,786	$39,093,211	$ 10,276,754	$(138,410)	$ 419,538,833	$ 122,849,180	$ 296,689,653
Accumulated depreciation:							
Buildings	$ 29,082,687	$ 1,662,364	$ -	$ -	$ 30,745,051		
Improvements	891,961	16,546	-	-	908,507		
Machinery & equipment	31,927,928	3,231,693	680,728	(133,410)	34,345,483		
Infrastructure	53,231,861	3,618,278	-	-	56,850,139		
Total accumulated depreciation:	$ 115,134,437	$ 8,528,881	$ 680,728	$(133,410)	$ 122,849,180		

Business-type activities	Balance June 30, 2022	Increases	Decreases	Transfers In/(Out)	Balance June 30, 2023	Accumulated Depreciation June 30, 2023	Book Value June 30, 2023
Nondepreciable assets:							
Land	$ 6,040,427	$ -	$ -	$ -	$ 6,040,427	$ -	$ 6,040,427
Construction in progress	16,040,398	3,300,305	146,790	-	19,193,913	-	19,193,913
Total nondepreciable assets:	22,080,825	3,300,305	146,790	-	25,234,340	-	25,234,340
Depreciable assets:							
Improvements other than buildings	78,710,299	146,790	-	-	78,857,089	41,075,470	37,781,619
Machinery & equipment	12,589,229	1,394,071	589,356	138,410	13,532,354	7,843,988	5,688,366
Total depreciable assets:	91,299,528	1,540,861	589,356	138,410	92,389,443	48,919,458	43,469,985
Total capital assets	$ 113,380,353	$ 4,841,166	$ 736,146	$ 138,410	$ 117,623,783	$ 48,919,458	$ 68,704,325

Accumulated depreciation:	Balance June 30, 2022	Increases	Decreases	Transfers In/(Out)	Balance June 30, 2023
Improvements other than buildings	$ 39,871,711	$ 1,203,759	$ -	$ -	$ 41,075,470
Machinery & equipment	7,512,509	707,044	508,975	133,410	7,843,988
Total accumulated depreciation	$ 47,384,220	$ 1,910,803	$ 508,975	$ 133,410	$ 48,919,458

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Activities (Continued)

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

Governmental Activities:	
General Government	$ 478,413
Judicial	696,712
Public safety	3,318,633
Public works	3,924,486
Health and welfare	83,828
Housing and development	26,809
Total depreciation expense - governmental activities	$ 8,528,881

Business-type activities:	
Water	$ 1,147,706
Solid waste	763,097
Total depreciation expense - business-type activities	$ 1,910,803

Houston County Health Department Component Unit.

A summary of capital asset activity for the Houston County Health Department for the year ended June 30, 2023 is as follows:

Governmental activities	**Balance June 30, 2022, as restated**	**Increases**	**Decreases**	**Balance June 30, 2023**
Depreciable assets:				
Office and Medical Equipment	$ 3,063,387	$ 280,778	$ 31,682	$ 3,312,483
Less Accumulated Depreciation	(2,464,018)	(188,029)	(23,738)	(2,628,309)
Depreciable Assets, net	599,369	92,749	7,944	684,174
Leased Assets:				
Buildings	$ 2,670,768	$ -	$ 1,225,095	$ 1,445,673
Less Accumulated Amortization	(428,076)	(457,165)	-	(885,241)
Leased Assets, net	2,242,692	(457,165)	1,225,095	560,432
Capital assets, net	$ 2,842,061	$ (364,416)	$ 1,233,039	$ 1,244,606

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

Governmental activities:	
Health	$645,194

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Activities (Continued)

Houston County Public Library Component Unit.

A summary of capital asset activity for the Houston County Public Library for the year ended June 30, 2023 is as follows:

Governmental activities	Balance June 30, 2022	Increases	Decreases	Balance June 30, 2023
Nondepreciable assets:				
Land	$ 548,700	$ -	$ -	$ 548,700
Construction in Progress	2,499	20,207	22,706	-
Total	551,199	20,207	22,706	548,700
Depreciable assets:				
Buildings and improvements	9,229,856	25,279	-	9,255,135
Equipment	37,642	22,706	-	60,348
Library collections	2,945,870	224,600	208,569	2,961,901
Total	12,213,368	272,585	208,569	12,277,384
Accumulated depreciation:				
Buildings and improvements	4,064,897	265,380	-	4,330,277
Equipment	23,796	6,674	-	30,470
Library collections	2,181,415	150,138	208,569	2,122,984
Total accumulated depreciation	6,270,108	422,192	208,569	6,483,731
Total depreciable assets, net	5,943,260	(149,607)	-	5,793,653
Capital assets, net	$ 6,494,459	$ (129,400)	$ 22,706	$ 6,342,353

All depreciation expense was charged to the public services function during the year ended June 30, 2023.

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Changes in Long-term Debt

During the year ended June 30, 2023, the following changes occurred in the long-term liabilities:

Governmental funds:

Long-term liability	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023	Amounts due within one year
Net Pension Obligation	$ 11,471,882	$ 24,726,257	$ -	$ 36,198,139	$ -
Net OPEB Obligation	16,679,121	-	1,223,676	15,455,445	-
Compensated absences	2,150,457	901,759	1,027,678	2,024,538	1,032,514
Total	$ 30,301,460	$ 25,628,016	$ 2,251,354	$ 53,678,122	$ 1,032,514

The compensated absences have been liquidated by the general fund, fire protection fund and E911 fund.

Business-type funds:

Long-term liability	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023	Amounts due within one year
Net Pension Obligation	$ 1,568,288	$ 2,482,598	$ -	$ 4,050,887	$ -
Net OPEB Obligation	1,552,638	-	122,862	1,429,776	-
Compensated absences	283,969	104,600	131,576	256,993	131,067
Accrued closure and post-closure care costs	11,786,444	1,060,299	-	12,846,743	-
Total	$ 15,191,339	$ 3,647,497	$ 254,438	$ 18,584,399	$ 131,067

Houston County Development Authority Component Unit.

A summary of changes in long-term debt for the Development Authority Component Unit for the year ended June 30, 2023 is as follows:

Business-type fund:

Long-term Obligation	Balance 6/30/2022	Additions	Reductions	Balance 6/30/2023	Amounts Due within One Year
Compensated absences	$ 23,666	$ 12,770	$ 10,216	$ 26,220	$ 11,016
Note Payable	5,677,687	-	1,284,880	4,392,807	314,140
Totals	$ 5,701,353	$ 12,770	$ 1,295,096	$ 4,419,027	$ 325,156

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Changes in Long-term Debt (Continued)

Houston County Health Department Component Unit.

A summary of changes in long-term debt for the Houston County Health Department for the year ended June 30, 2023 is as follows:

Governmental Funds: Long-term liability	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023	Amounts due within one year
Net Pension Liability	$ 6,873,337	$ 13,422,585	$ -	$ 20,295,922	$ -
Net OPEB Liability	(490,528)	965,506	-	474,978	-
Compensated absences	831,361	743,308	690,520	884,149	-
Leases	2,308,688	-	1,748,256	560,432	-
Total	$ 9,522,858	$ 15,131,399	$ 2,438,776	$ 22,215,481	$ -

Houston County Public Library Component Unit.

A summary of changes in long-term debt for the Houston County Public Library for the year ended June 30, 2023 is as follows:

Long-term liability	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2022	Amounts due within one year
Governmental Activities:					
Net Pension Liability	$ 336,421	$ 989,607	$ -	$ 1,326,028	$ -
Other Post-Employment Benefits	647,359	-	67,231	580,128	-
Compensated absences	18,344	46,112	45,480	18,976	18,976
Total	$ 1,002,124	$ 1,035,719	$ 112,711	$ 1,925,132	$ 18,976

F. Closure and Post-Closure Care Costs.

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to the current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year.

The estimated liability for solid waste landfill closure and post-closure care costs has a balance of $9,331,493 as of June 30, 2023, which is based on 15.4 percent usage (filled) of the solid waste landfill. It is estimated that an additional $63,609,599 will be recognized as closure and post-closure care expenses between the date of the balance sheet and the date the solid waste landfill is expected to be filled to capacity (2155). The estimated liability for C & D landfill closure and post-closure care costs has a balance of $3,471,418 as of June 30, 2023, which is based on 73.8 percent usage (filled) of the C & D landfill. It is estimated that an additional $2,490,023 will be recognized as closure and post-closure care expenses between the date of the balance sheet and the date the C & D landfill is expected to be filled to capacity (2030).

The estimated combined total current cost of the landfill closure and post-closure care ($12,802,911) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfills were acquired as of June 30, 2023. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Financial assurance requirements are being met by maintaining proper financial ratios. No commercial insurance has been purchased to satisfy financial assurance requirements.

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Restrictions

The following restrictions are used by Houston County:

Restricted for Renewal and Extension - Enterprise Fund

This restriction was established in conjunction with the issuance of Water Revenue Bonds and is used to segregate a portion of net assets for making replacements, additions, extensions, and improvements to the Water System.

Restricted for Waste Collections – Enterprise Fund

This restriction is used to segregate a portion of net assets in the Solid Waste Fund that represents the unused portion of the insurance premium tax.

H. Leases

The County, Development Authority – Component Unit, and Public Library – Component Unit have considered the concepts and implications of GASB Statement No. 87 and determined they do not have any agreements that fall under the provisions of this statement.

The Board of Health – Component Unit

The Board of Health's leasing activities consist of five real estate leases and various small office equipment items. The office equipment are considered immaterial in relation to the financial statements taken as a whole based on the Board of Health's assets capitalization threshold of $5,000.

Lease agreements are summarized as follows:

Description	Lease Date	Interest Rate	Annual Payment	Initial Lease Liability	Balance June 30, 2023
Macon-Bibb County BOC	07/01/13	5.25%	$ 21,216	$ 151,913	$ 20,625
United Way	07/01/19	5.25%	35,808	99,191	35,848
Hancock County BOC	10/01/21	5.25%	21,600	26,078	5,354
A.J.M.D. Macon, LLC	10/01/18	5.25%	384,000	2,808,945	463,608
A.J.M.D. Macon, LLC	04/01/20	5.25%	36,000	234,755	34,997
Total Lease Agreements					$ 560,432

The Board of Health leases the above properties to provide various health services to the citizens of Houston County. The leases with Macon-Bibb County Board of Commissioners and United Way are utilized by the WIC Program. These leases have been renewed through June 30, 2024, however, they leases are not expected to be renewed past fiscal year 2024. The lease with Hancock County Board of Commissioners is utilized by the REACH Program and expires September 30, 2023. The two leases with A.J.M.D. are for facilities commonly referred to as the HOPE Center which provides services under the Ryan White federal program. These two leases were initially projected for renewal through June 30, 2028. However, during fiscal year 2023, the lease terms were adjusted to an expiration date of September 30, 2024 due to ongoing structural issues with the facility.

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Leases (Continued)

Annual requirements to amortize long-term obligations and related interest are as follows:

FYE June 30:	Principal	Interest	Total
2024	$ 465,266	$ 18,226	$ 483,492
2025	95,166	834	96,000
2026	-	-	-
2027	-	-	-
2028	-	-	-
2028-2032	-	-	-
Total	560,432	19,060	579,492

IV. OTHER INFORMATION

A. Employees' Retirement Plan.

Plan Description:

The County sponsors the Association County Commissioners of Georgia Restated Pension Plan for Houston County Employees (The Plan), which is a defined benefit pension plan. The Plan covers the Board of Commissioners and their direct appointees and substantially all other full-time County employees.

The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. Benefits are provided by the Plan whereby retirees receive 2.25% of their average annual compensation multiplied by years of service. Commissioners receive a benefit equal to $900 per year multiplied by years of service. The Plan, through execution of the adoption agreement, is affiliated with the Association of County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG 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. GEBCorp issues a publicly available financial report that includes financial statements and required supplementary information for ACCG. That report may be obtained by writing to the Government Employee Benefits Corporation of Georgia, 1100 Circle 75 Parkway, Suite 300, Atlanta, Georgia, 30339 or by calling 1-770-952-5225.

Employees covered by benefit terms. At June 30, 2023, the following employees were covered by the benefit terms:

Retirees, beneficiaries and disables receiving benefits	266
Terminated plan participants entitled to but not yet receiving benefits	189
Active employees participating in the Plan	419
Total membership	874
Part-time active employees not participating in the Plan	1

IV. OTHER INFORMATION (CONTINUED)

A. Employees' Retirement Plan (Continued)

Contributions:

The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local government pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement. Plan participants contribute 4% of their annual covered salary to the plan. The County's contributions were $6,950,085 for the year ended June 30, 2023.

Net Pension Liability:

The County's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2023.

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:

Salary increases	2.5-5.5%, normalized rates, per year adjusted for age
Investment rate of return	7.00%

Mortality rates were based on the Pub-2010 50% General Employees and 50% Public Safety Employees with Scale AA projection to 2023.

The actuarial assumptions used in the January 1, 2023 valuation were based on the results of an actuarial experience study performed February 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target 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%	25%-35%
Equities:		
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%
	100%	

IV. OTHER INFORMATION (CONTINUED)

A. Employees' Retirement Plan (Continued)

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 employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee 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 active and inactive employees. 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.

	Increase (Decrease)		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a) - (b)**
Balances at 6/30/22	$ 159,961,694	$ 146,921,526	$ 13,040,168
Changes for the year:			
Service cost	2,088,926	-	2,088,926
Interest	10,941,120	-	10,941,120
Liability Experience (Gain)/Loss	(186,768)	-	(186,768)
Assumption Change	287,649	-	287,649
Plan Change	309,791	-	309,791
Contributions-employer	-	6,950,085	(6,950,085)
Contributions-employee	-	976,973	(976,973)
Net investment income	-	(20,978,775)	20,978,775
Benefit payments, including refunds of employee contributions	(7,319,971)	(7,319,971)	-
Administrative expense	-	(112,749)	112,749
Other changes	-	(603,672)	603,672
Net changes	6,120,747	(21,088,109)	27,208,856
Balances at 6/30/23	$ 166,082,441	$ 125,833,417	$ 40,249,024

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.00%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	**Current Discount Rate (7.00%)**	**1% Increase (8.00%)**
County's net pension liability	$ 62,121,086	$ 40,249,024	$ 22,173,821

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued ACCG financial report.

IV. OTHER INFORMATION (CONTINUED)

A. Employees' Retirement Plan (Continued)

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

For the year ended June 30, 2023, the County recognized pension expense of $9,476,269. At June 30, 2023, the County 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	$ 2,891,251	$ (141,215)
Changes in assumptions	1,057,475	-
Net difference between projected and actual earnings on pension plan investments	25,262,378	(11,306,528)
	$ 29,211,104	$ (11,447,743)

There were no County contributions subsequent to the measurement date. Amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2023	$ 2,750,015
2024	4,083,602
2025	4,611,690
2026	6,318,054
2027	-
	$ 17,763,361

Other Plans:
In addition to the retirement plan above, various County employees are covered under the following plans: Employees' Retirement System (ERS), Georgia Firefighters' Pension Fund, Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Judges of the Probate Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports. These plans are immaterial to the financial statements.

B. Other Post-Employment Benefits

Postemployment Benefits Other Than Pensions (OPEB):
For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's OPEB Plan and additions to or deductions from the County's OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the County OPEB Plan. For this purpose, the County recognized benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-bearing investment contract that have a maturity at the time of purchase of one year or less, which are reported at cost.

IV. OTHER INFORMATION (CONTINUED)

B. Other Post-Employment Benefits (Continued)

Plan Description and Benefits:
The County's OPEB Plan is a single-employer defined benefit healthcare plan without a special funding situation and is administered by the County. The Plan does not issue separate financial statements. The County provides post-retirement medical/prescription and dental care benefits, as per the requirements of a local ordinance, for retirees between the ages of 55 and 65 and their dependents. Any member of the Houston County Defined Benefit Plan who participates in and satisfies the Vesting, Disability, Early or Normal Retirement provisions of the Association of County Commissioners of Georgia (ACCG) Houston County Defined Benefit Plan may be eligible for certain Other Post-Employment Benefits. The County is self-insured, and as such, there are no "premiums" paid by the County or retiree. The County allows any retiree before age 65, and meeting the above criteria, to participate in health coverage. The retiree pays 100% of the healthcare costs based on claim cost and admin fees. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the County Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Contributions:
Premium contributions are required from the retiree in order to begin and maintain Medical/Prescription coverage. Members receiving health and/or dental benefits contribute $332.80 per month for PPO health, $291.20 per month for POS Health and $20.80 per month for dental for retiree-only coverage and $405.60 per month for PPO health, $395.20 per month for POS health and $32.24 per month for dental for employee and family coverage. Dependent coverage ends once the retiree becomes eligible for Medicare. If any required amounts are not paid timely, the coverage for the retiree and/or dependent(s) will cease. The amount of the contributions required for coverage may change from time to time. The post-employment benefits are extended to retirees and continued at the discretion of the Employer, which reserves the right (subject to State Statute and any collective bargaining agreements) to change or terminate benefits and to change premium contributions required from retirees in the future as circumstances change. These post-retirement benefits are funded on a pay-as-you-go-basis. For fiscal year 2021, the County contributed $621,186 to the plan.

A bi-annual actuarial valuation is made to determine whether contributions are sufficient to meet the plan obligations. The latest actuarial valuation was made June 30, 2021. The measurement date is June 30, 2022, and the reporting date is June 30, 2023.

Employees Covered by Benefit Terms:
At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently Receiving benefits	48
Inactive Members Entitled to but not yet Receiving benefits	0
Active Employees	576
Total	624

Total OPEB Liability:
The County's total OPEB liability of $16,885,224 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

IV. OTHER INFORMATION (CONTINUED)

B. Other Post-Employment Benefits (Continued)

Actuarial Assumptions:

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Real wage growth	0.50%
Wage inflation	2.50%
Salary increases, including wage inflation	2.50%-4.50%
Municipal bond index rate	
Prior measurement date	2.16%
Measurement date	3.54%
Health care cost trends	
Pre-Medicare	7.00% for 2021 decreasing to an ultimate rate of 4.50% by 2031
Dental	3.50%
Mortality rates	Pub-2010 GE (50%) & PS (50%) amount weighted with scale AA to 2022

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increase used in the June 30, 2020 valuation were based on the pension valuation prepared by GEBCorp as of January 1, 2021.

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

Discount Rate:

Since the County funds this OPEB Plan on a pay-as-you-go basis, GASB requires the discount rate be based on a yield or index rate for 20-year, tax-exempt municipal bond (rating of AA/Aa or higher) rate (Municipal Bond Index Rate). To comply with this requirement, the Municipal Bond Index Rate selected by County is The Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by The Bond Buyer. On the prior measurement date, the Municipal Bond Index Rate was 2.16%. There was a change in the Municipal Bond Index Rate from the prior measurement dated. The Municipal Bond Index rate as of the Measurement Date was 3.54%.

Changes in Total OPEB Liability (TOL):

Total OPEB Liability as of June 30, 2022	$ 18,231,760
Changes for the year:	
Service Cost at the end of the year	1,047,740
Interest on TOL and Cash Flows	409,764
Change in benefit terms	-
Difference between expected and actual experience	(267,810)
Changes of assumptions	(1,915,044)
Benefit payments	(621,186)
Net Changes	(1,346,536)
Total OPEB Liability as of June 30, 2023	$ 16,885,224

IV. OTHER INFORMATION (CONTINUED)

B. Other Post-Employment Benefits (Continued)

Sensitivity of the Total OPEB Liability to changes in the discount rate:
The following present the TOL of the County, as well as what the County's TOL would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54)%
Total OPEB liability	$ 18,251,622	$ 16,885,224	$ 15,646,332

Sensitivity of the Total OPEB Liability to changes in the healthcare cost trend rates:
The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability	$ 15,226,981	$ 16,885,224	$ 18,816,285

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:
For the year ended June 30, 2023 the County recognized OPEB expense of $1,726,211. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resource related to OPEB from the following sources:

	Deferred Outflows of Resources	**Deferred Inflows of Resources**
Differences between expected and actual experience	$ 556,261	$ 2,400,222
Changes in assumptions	3,227,512	1,757,895
	$ 3,783,773	$ 4,158,117

The above amounts reported as deferred outflows of resource and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

Year ended June 30:	
2023	$ 271,873
2024	286,621
2025	119,777
2026	(380,921)
2027	(476,263)
Thereafter	(195,432)
Total	$ (374,345)

IV. OTHER INFORMATION (CONTINUED)

C. Risk Management.

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and, natural disasters for which the County carries commercial insurance. The County has joined together with other counties in the state of Georgia as part of the Interlocal Risk Management Agency (GIRMA) risk pool for property and liability insurance. GIRMA is a public entity risk pool currently operating as a common risk management and insurance program for local government members. The Association of County Commissioners of Georgia (ACCG) administers the pool.

As a member of GIRMA, the County is obligated to pay all contributions and assessments as prescribed by GIRMA, to cooperate with GIRMA's agents and attorneys, to follow loss reduction procedures established by GIRMA, 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 GIRMA'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 prevention furnished by GIRMA.

GIRMA is to defend and protect its members against liability or loss as prescribed in the member governments' contract. GIRMA is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

The County has a risk management fund (an internal service fund) to account for and finance its workers' compensation and health insurance programs. The Risk Management Fund provides coverage for up to a maximum of $500,000 for each workers' compensation claim and $125,000 for each health insurance claim. The County purchases commercial insurance for claims in excess of the coverage provided by the Fund.

The County entered into agreements with outside companies to administer both the workers' compensation and health insurance programs. The participating departments or funds of the County pay an amount that approximates what would have been paid for commercial coverage into the Self-Insurance Fund. Excess payments over expenses of the fund are retained in the Fund. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

Changes in the balances of claims liabilities during the past two years are as follows:

Claims Activity	Year Ended June 30, 2023	Year Ended June 30, 2022
Unpaid claims, beginning of fiscal year	$ 1,129,088	$ 1,205,796
Incurred claims	13,367,468	11,635,818
Claim payments	13,203,048	11,712,526
Unpaid claims, end of fiscal year	$ 1,293,508	$ 1,129,088

V. OTHER INFORMATION (CONTINUED)

D. Commitments and Contingent Liabilities.

Grant Funds.

The County has received several Federal and State grants for specific purposes that are subject to financial review and compliance audits by the grantor agencies. Such audits could lead to disallowance of expenditures by the grantor agencies. Based on prior experience, the County believes such disallowances, if any, will be immaterial. According to the County's attorney, there are no material outstanding claims in which it is anticipated that adverse action would result in financial liability against the County.

Contract with Bibb County and the Central Georgia Joint Development Authority.

On July 7, 2010, Houston County entered into a contract establishing a joint partnership with Bibb County and Central Georgia Joint Development Authority (CGJDA). The purpose of this contract is to eliminate the presence of residences in the noise and the crash corridor that are in South Bibb County and North Houston County and to comply with the 2004 Joint Land Use Study (JLUS) regarding the encroachment of certain residential properties in areas designated with Decibel Noise levels 65 db through 85 db. Non-compliance with the 2004 JLUS is detrimental to existing and future missions of Robins Air Force Base. The CGJDA, created by General Statute O.C.C.G.A 36-62-1 is responsible for promoting the general welfare and economic prosperity of the Middle Georgia region and recognizes the importance of complying with the JLUS. Under the terms of the original contract, Houston County and Bibb County were to provide $100,000 a year for five years beginning with FY 2011 and continuing for the next successive four fiscal year budget cycles for a total financial commitment of $500,000 each. The first payment was paid by August 1, 2010 with successive payments due on or before August 1 of the next four years. These funds are solely for the purpose of acquiring the properties in the affected encroachment areas (APZ 1 and 2 zones), and/or noise contour areas, and any expenses related to the acquisition and disposition of such properties. The second payment of $100,000 was made in FY 2012. However, after the passage of the new SPLOST in March of 2012, this original contract was terminated mutually between all parties and a new Intergovernmental Agreement was signed with Bibb County, Peach County and the CGJDA whereby the County committed $6,000,000 of SPLOST funds that were to be paid late calendar year 2014. In late 2014, a resolution to the agreement was made in order for payments to be made on a reimbursement basis rather than in advance. During fiscal year 2015, the County paid $961,050. The County will continue as a participant in this agreement for the foreseeable future. In December 2014, a resolution was signed affirming the participation of Macon-Bibb County in the Central Georgia Joint Development Authority; to accept the Baldwin County Board of Commissioner's petition to join the Central Georgia Joint Development Authority; and to affirm Houston County's member representatives' appointment and tenure to the Central Georgia Joint Development Authority.

E. Joint Ventures.

The Perry-Houston County Airport Authority.

Houston County participates in a joint venture with the City of Perry in the operation of the Perry-Houston County Airport Authority. The governing authorities of the City of Perry and Houston County have each agreed to be responsible for one-half of any unfunded portion of the Airport Authority's budget. However, Houston County has no equity interest in the Airport Authority.

The Perry-Houston County Airport Authority is a public corporation that is a body corporate and politic. The Airport Authority has a fiscal year end of June 30. Copies of the audited financial statements may be obtained from the Perry-Houston County Airport Authority.

The Middle Georgia Regional Commission.

Houston County, in conjunction with ten other counties in the middle Georgia area, participates in the Middle Georgia Regional Commission (MGRC). Membership in an MGRC is required by the Code of Georgia Section 50-8-34, which provides for the organizational structure of the MGRC in Georgia. The MGRC Board membership includes the chief elected official of each county and municipality of the area. Georgia law also provides that member governments are liable for any debts or obligations of the MGRC beyond its resources. Copies of the financial statements of the Middle Georgia Regional Commission may be obtained from their administrative office in Macon, Georgia.

IV. OTHER INFORMATION (CONTINUED)

F. Concentration of Revenue - Health Department Component Unit.

The Health Department receives a substantial amount of its support form the Georgia Department of Public Health. A significant reduction in the level of support may have an effect on the Department's ability to provide programs and activities.

G. Conduit Debt - Development Authority Component Unit.

The Development Authority of Houston County has issued revenue bonds for the purchase of property, both real and personal and construction of improvements for the following entities:

Frito Lay	$230,000,000
Frito Lay	$105,000,000
Anchor Glass	$ 40,000,000
Baxalta	$ 7,700,000
Guardian Center	$ 50,000,000
Graphic Packaging International	$ 35,000,000
Graphic Packaging International	$ 15,000,000
Sandler Nonwoven Corp.	$ 90,000,000
Perdue Food, LLC	$ 46,750,000
Interfor US, Inc.	$ 13,000,000
Frito Lay	$ 225,000,000
SR Perry	$ 55,000,000
Interfor US, Inc.	$ 35,000,000
Lofts At Houston Central	$ 22,000,000

The bonds are secured by the property financed and are payable solely from the payments received pursuant to the underlying bond documents. Upon repayment of the bonds, ownership of the property, both real and personal, transfers to the companies. The Authority is not obligated in any manner for the repayment of the bonds. Accordingly. the bonds are not reported as liabilities in the accompanying financial statements. The original amounts of the Conduit Debt revenue bond obligations are stated above. The Development Authority does not receive any of the payments under the bond obligations. The payments are received by a trustee bank appointed under the bond documents. Although the outstanding principal amount as of June 30, 2023 could not be determined, the Authority has not received any notice of default on any of the above listed bond obligations.

H. Subsequent Events.

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through December 28, 2023, the date the financial statements were available to be issued.

I. Tax Abatements.

The Development Authority of Houston County is authorized (under statute Pursuant to O.C.G.A. 36-80-16.1(e) to enter into property tax abatement agreements for the purpose of attracting or retaining businesses that create new jobs and new capital investment. Eligible businesses typically must create a minimum of 25 new jobs or invest at least $20 million in new capital. Tax savings or abatements only apply toward the actual new investment – no abatements are offered against existing investment on the tax base. Projects must be competitive in order to qualify. The Development Authority of Houston County Board determines the amount of economic assistance offered based on various minimum thresholds of full-time jobs and the amount of new capital investment. Projects that create more jobs and investment qualify for a higher percentage of tax savings. The incentive guide adopted by the DAHC Board is as follows:

Minimum Jobs	Minimum Investment	Tax Schedule	Targeted Tax Savings
25	$20 million	5 years	55%
50	$30 million	10 years	60%
100	$75 million	15 years	65%

IV. OTHER INFORMATION (CONTINUED)

I. Tax Abatements (Continued)

Abatements are determined based on a straight-line depreciation of the actual investment. For example, if the company invests $30 million in real property and qualifies for a 10-year schedule, then 1/10th of the investment is taxed at full millage in year 1, 2/10ths in year 2 and so on.

Cost of the Abatements for fiscal year 2023. Since the projects that qualify for abatements are competitive, there is no lost tax revenue. If the economic assistance were not offered, the business would not create new jobs and investment in Houston County i.e. the project would choose to locate in another community.

For the purpose of GASB 77 reporting, the value of tax abatements on new capital investment follows:

Business	Purpose	Term	New Tax Revenue	Amount Abated
Frito Lay Real Property (2014)	Attract a new baked chip line and distribution facility - $123 million new investment	15	$106,541	$55,005
Frito Lay Personal Property (2014)	Attract a new baked chip line and distribution facility - $123 million new investment	10	$214,116	$128,826
Frito Lay Personal Property (2009)	Attract new investments and jobs; Competitive project	15	$219,947	$21,535
Frito Lay Personal Property (2007)	Attract new investment and additional jobs; Competitive project	15	$280,372	$4,352
Frito Lay Real Property (2007)	Attract new investment and additional jobs; Competitive project	15	$241,700	$4,322
Graphic Packaging Real Property (2012)	Competitive project; To retain 224 jobs; Create 52 new jobs; Added $35M investment	15	$26,713	$1,491
Graphic Packaging Personal Property (2012)	Competitive project; To retain 224 jobs; Create 52 new jobs; Added $15M investment	15	$61,353	$22,322
Guardian Centers Real Property (2013)	Attract new investment of $50M and jobs	16	$177,120	$60,764
Guardian Centers Personal Property (2013)	Attract new investment of $50M and jobs	16	$37,259	$9,651
Baxter Healthcare Biolife Real Property (2015)	Attract new company; Investment of $7.7M; 53 jobs	10	$19,294	$4,826
Biolife Plasma Services Personal Property (2015)	Attract new company, Investment of $7.7M; 53 jobs	10	$3,309	$1,418
Sandler Nonwoven Corp. Real Property (2016)	Attract new company, Investment of $90M; 142 jobs	15	$22,862	$22,864
Sandler Nonwoven Corp. Personal Property (2016)	Attract new company, Investment of $90M; 142 jobs	15	$15,250	$15,250
Anchor Glass Personal Property (2019)	Attract new investment of $16,000,000	15	$20,439	$82,155
Interfor Personal Property	Addition of new line to increase productivity; competitive project amount other Interfor locations	6	$67,884	$67,883

IV. OTHER INFORMATION (CONTINUED)

I. Tax Abatements (Continued)

Business	Purpose	Term	New Tax Revenue	Amount Abated
Perdue Foods LLC Real Property (2022)	New jobs and investment; new state of the art cook line; competitive among other Perdue locations	10	$31,167	$280,724
Perdue Foods LLC Personal Property (2022)	New jobs and investment; new state of the art cook line; competitive among other Perdue locations	10	$12,968	$136,577

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HOUSTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2023

	2023	2022	2021	2020
Total OPEB liability				
Service cost	$ 1,047,740	$ 1,117,533	$ 866,159	$ 687,430
Interest	409,764	431,968	576,688	430,611
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(267,810)	(3,082,368)	(47,241)	1,030,029
Changes of assumptions	(1,915,044)	1,462,494	1,877,711	2,882,862
Benefit payments	(621,186)	(251,451)	(655,086)	(440,754)
Net change in total OPEB liability	(1,346,536)	(321,824)	2,618,231	4,590,178
Total OPEB liability-beginning	18,231,760	18,553,584	15,935,353	11,345,175
Total OPEB liability-ending (a)	$ 16,885,224	$ 18,231,760	$ 18,553,584	$ 15,935,353
Covered-employee payroll	$ 26,855,826	$ 26,855,826	$ 27,572,292	$ 27,572,292
County's net OPEB liability as a percentage of covered-employee payroll	62.87%	67.89%	67.29%	57.79%

Notes to Schedule:

Valuation date:	June 30, 2022
Methods and assumptions used to determine contribution rates:	
Discount rate per annum	3.54%
Actuarial cost method	Entry Age Normal
Asset valuation method	Market value
Benefits valued	Medical, dental and drug benefits for retirees under age 65

This schedule will present 10 years of information once the data is available.

2019	2018
$ 703,068	$ 738,687
376,377	313,229
-	-
354,625	350,447
(274,290)	(485,839)
(767,262)	(734,856)
392,518	181,668
10,952,657	10,770,989
$ 11,345,175	$ 10,952,657
$ 27,230,839	$ 27,230,839
41.66%	40.22%

HOUSTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS
JUNE 30, 2023

	2023	2022	2021
Total pension liability			
Service cost	$ 2,088,926	$ 2,193,184	$ 2,119,203
Interest	11,197,319	10,235,306	9,819,226
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(186,768)	4,462,268	224,657
Changes of assumptions	287,649	232,862	265,420
Plan change	309,791	-	-
Benefit payments, including refunds of employee contributions	(7,576,170)	(6,761,163)	(6,207,848)
Net change in total pension liability	6,120,747	10,362,457	6,220,658
Total pension liability-beginning	159,961,694	149,599,237	143,378,579
Total pension liability-ending (a)	$ 166,082,441	$ 159,961,694	$ 149,599,237
Plan fiduciary net position			
Contributions-employer	$ 6,950,085	$ 7,123,051	$ 6,993,300
Contributions-employee	976,973	920,177	871,220
Net investment income	(20,978,775)	19,549,045	14,771,306
Benefit payments, including refunds of employee contributions	(7,319,971)	(6,761,163)	(6,207,848)
Administrative expense	(112,749)	(112,274)	(109,856)
Other	(603,672)	(774,234)	(540,509)
Net change in plan fiduciary net position	(21,088,109)	19,944,602	15,777,613
Plan fiduciary net position-beginning	146,921,526	126,976,924	111,199,311
Plan fiduciary net position-ending (b)	$ 125,833,417	$ 146,921,526	$ 126,976,924
County's net pension liability-ending (a) - (b)	$ 40,249,024	$ 13,040,168	$ 22,622,313
Plan fiduciary net position as a percentage of the total pension liability	75.77%	91.85%	84.88%
Covered-employee payroll	$ 21,331,747	$ 22,159,727	$ 21,173,909
County's net pension liability as a percentage of covered-employee payroll	188.68%	58.85%	106.84%

Notes to Schedule:
This schedule will present 10 years of information once the data is available.

2020	2019	2018	2017	2016	2015
$ 1,971,234	$ 2,109,734	$ 2,063,245	$ 2,000,606	$ 1,957,294	$ 1,912,479
8,736,994	8,479,781	8,019,693	7,589,392	6,645,437	6,295,938
-	-	-	-	-	-
3,896,758	1,398,785	668,042	663,998	2,400,090	-
5,678,827	3,952,557	257,955	3,439,495	3,469,412	-
1,150,146	-	-	-	-	-
(5,739,148)	(5,219,592)	(4,662,893)	(4,268,921)	(3,772,344)	(3,324,505)
15,694,811	10,721,265	6,346,042	9,424,570	10,699,889	4,883,912
127,683,768	116,962,503	110,616,461	101,191,891	90,492,002	85,608,090
$ 143,378,579	$ 127,683,768	$ 116,962,503	$ 110,616,461	$ 101,191,891	$ 90,492,002
$ 6,378,973	$ 5,559,645	$ 5,264,988	$ 5,017,195	$ 4,614,522	$ 4,467,670
844,375	879,894	932,002	870,363	854,578	752,585
19,022,514	(4,341,870)	12,842,617	5,359,369	590,357	4,839,939
(5,739,148)	(5,060,582)	(4,566,384)	(4,121,568)	(3,772,344)	(3,324,505)
(111,098)	(96,171)	(91,682)	(96,827)	(99,515)	(87,612)
(562,412)	(528,580)	(486,172)	(419,797)	(374,392)	(356,559)
19,833,204	(3,587,664)	13,895,369	6,608,735	1,813,206	6,291,518
91,366,107	94,953,771	81,058,402	74,449,667	72,636,461	66,344,943
$ 111,199,311	$ 91,366,107	$ 94,953,771	$ 81,058,402	$ 74,449,667	$ 72,636,461
$ 32,179,268	$ 36,317,661	$ 22,008,732	$ 29,558,059	$ 26,742,224	$ 17,855,541
77.56%	71.56%	81.18%	73.28%	73.57%	80.27%
$ 20,838,599	$ 20,294,823	$ 20,418,300	$ 20,705,541	$ 20,998,445	$ 20,537,403
154.42%	178.95%	107.79%	142.75%	127.35%	86.94%

HOUSTON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
JUNE 30, 2023

	2023	2022	2021	2020
Actuarially determined contribution	$ 6,950,085	$ 7,123,051	$ 6,993,300	$ 6,378,973
Contributions in relation to the actuarially determined contribution	6,950,085	7,123,051	6,993,300	6,378,973
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 21,331,747	$ 22,159,727	$ 21,173,909	$ 20,838,599
Contributions as a percentage of covered-employee payroll	32.58%	32.14%	33.03%	30.61%

Notes to Schedule:

Valuation date:	January 1, 2022
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of compensation
Remaining amortization period	9.1 years
Asset valuation method	Smoothed market value with a 5-year smoothing period
Inflation	4.50%
Salary increases	2.5-4.5%, normalized rates, adjusted for age
Investment rate of return	7.00%
Retirement age	The bulk of retirees are assumed to retire at the earliest age that unreduced benefits are first available under the plan. Modest to high levels of earlier retirement will be assumed based on the early retirement benefit structure of the plan
Mortality	Pub-2010 50% General Employees and 50% Public Safety Employees with Scale AA projection to 2022

2019	2018	2017	2016	2015	2014
$ 5,559,645	$ 5,226,628	$ 5,017,195	$ 4,452,080	$ 4,162,155	$ 4,578,727
5,559,645	5,264,988	5,753,800	4,614,522	4,467,670	4,787,535
$ -	$ (38,360)	$ (736,605)	$ (162,442)	$ (305,515)	$ (208,808)
$ 20,294,823	$ 20,418,300	$ 20,705,541	$ 20,998,445	$ 20,537,403	$ 20,429,617
27.39%	25.60%	24.23%	21.20%	20.27%	22.41%

HOUSTON COUNTY, GEORGIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

E 911 - to account for the cost of operating and maintaining the centralized 911 emergency communication system of the County. Financing is provided by a charge to each telephone subscriber whose exchange is served by the County's "911" service; by a charge on every prepaid wireless transaction occurring within the County's jurisdiction; by contributions from the Cities of Centerville, Perry and Warner Robins; and by transfers from the County's General Fund and Fire Protection Fund.

Fire Protection - to account for revenues received from the insurance premium tax which is to be used for the prevention and extinguishment of fires.

Sheriff's Department Drug Fund - to account for moneys received as Houston County's share of seized and forfeited property.

Jail Inmate Fund - to account for the operations of the Houston County Jail Inmate Store. The Inmate Store is operated for the benefit of the inmates.

Law Library Fund - to account for the costs of operating and maintaining the County Law Library. Financing is provided from a $2 charge added to and collected on all fines in civil and criminal cases. A separate Board of Trustees has control of the Law Library funds and has authority to expend the funds in accordance with provisions of the act establishing the County Law Library. All books, reports, texts, and periodicals purchased from these funds become the property of the County.

District Attorney - to account for moneys received as the Houston County District Attorney's office share of seized and forfeited property.

HOUSTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023

	Special Revenue						
	E 911	Fire Protection	Drug	Jail Inmate	Law Library	District Attorney	Total Nonmajor Governmental Funds
ASSETS							
Cash and cash equivalents	$ -	$ 2,219	$ 741,212	$ 645,575	$ 197,718	$ 766,292	$ 2,353,016
Investments	-	5,338,000	-	-	696,071	-	6,034,071
Accounts receivable	-	12,527	-	27,467	-	-	39,994
Due from other funds	1,895,385	3,074,239	-	-	-	-	4,969,624
Due from other governments	447,042	-	-	-	-	-	447,042
Total assets	$ 2,342,427	$ 8,426,985	$ 741,212	$ 673,042	$ 893,789	$ 766,292	$ 13,843,747
LIABILITIES AND FUND BALANCE							
Accounts payable	$ 15,319	$ 528,505	$ -	$ -	$ -	$ -	$ 543,824
Accrued wages and payroll taxes payable	58,702	43,661	-	-	-	-	102,363
Due to other funds	299,392	2,856,648	-	-	-	-	3,156,040
Total liabilities	373,413	3,428,814	-	-	-	-	3,802,227
FUND BALANCES							
Restricted	1,969,014	-	741,212	-	893,789	-	3,604,015
Committed to:							
Judicial	-	-	-	-	-	766,292	766,292
Public safety	-	4,998,171	-	673,042	-	-	5,671,213
Total fund balances	1,969,014	4,998,171	741,212	673,042	893,789	766,292	10,041,520
Total liabilities and fund balances	$ 2,342,427	$ 8,426,985	$ 741,212	$ 673,042	$ 893,789	$ 766,292	$ 13,843,747

HOUSTON COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue						
	E 911	Fire Protection	Drug	Jail Inmate	Law Library	District Attorney	Total Nonmajor Governmental Funds
REVENUES							
Taxes	$ -	$ 3,557,443	$ -	$ -	$ -	$ -	$ 3,557,443
Intergovernmental	662,088	2,116	-	-	-	-	664,204
Charges for services	3,315,054	-	-	375,026	-	-	3,690,080
Fines and forfeitures	-	-	621,364	-	101,536	104,446	827,346
Investment income	-	193,900	4,620	-	91	-	198,611
Miscellaneous	39,718	-	-	-	914	-	40,632
Total revenues	4,016,860	3,753,459	625,984	375,026	102,541	104,446	8,978,316
EXPENDITURES							
Current:							
Judicial	-	-	-	-	89,520	494,103	583,623
Public safety	5,173,868	6,756,914	112,022	263,449	-	-	12,306,253
Total expenditures	5,173,868	6,756,914	112,022	263,449	89,520	494,103	12,889,876
Excess (deficiency) of revenues over (under) expenditures	(1,157,008)	(3,003,455)	513,962	111,577	13,021	(389,657)	(3,911,560)
OTHER FINANCING SOURCES (USES)							
Transfers in	673,145	3,074,239	-	-	-	-	3,747,384
Transfers out	-	(289,700)	-	-	-	(183,942)	(473,642)
Proceeds of capital asset dispositions	-	6,300	-	-	-	-	6,300
Total other financing sources (uses)	673,145	2,790,839	-	-	-	(183,942)	3,280,042
Net change in fund balances	(483,863)	(212,616)	513,962	111,577	13,021	(573,599)	(631,518)
Fund balance - beginning	2,452,877	5,210,787	227,250	561,465	880,768	1,339,891	10,673,038
Fund balance - ending	$ 1,969,014	$ 4,998,171	$ 741,212	$ 673,042	$ 893,789	$ 766,292	$ 10,041,520

HOUSTON COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	E 911			
	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	662,084	706,084	662,088	(43,996)
Charges for services	3,275,000	3,275,000	3,315,054	40,054
Investment Income	-	-	-	-
Miscellaneous	34,672	34,672	39,718	5,046
Total revenues	3,971,756	4,015,756	4,016,860	1,104
EXPENDITURES				
Personal services	3,838,955	3,883,709	3,883,709	-
Purchased / contracted services	930,838	1,197,838	1,197,471	(367)
Supplies	118,500	118,500	92,688	(25,812)
Capital outlay	12,000	12,000	-	(12,000)
Total expenditures	4,900,293	5,212,047	5,173,868	(38,179)
Excess (deficiency) of revenues over (under) expenditures	(928,537)	(1,196,291)	(1,157,008)	39,283
OTHER FINANCING SOURCES (USES):				
Transfers in	673,145	673,145	673,145	-
Transfers out	-	-	-	-
Proceeds of capital asset dispositions	-	-	-	-
Total other financing sources (uses)	673,145	673,145	673,145	-
Net change in fund balance	$ (255,392)	$ (523,146)	(483,863)	$ 39,283
Fund balance at beginning of year			2,452,877	
Fund balance at end of year			$ 1,969,014	

Fire Protection			
Budgeted Amounts			Variance with Final Budget Over (Under)
Original	Final	Actual	
$ 3,477,686	$ 3,477,686	$ 3,557,443	$ 79,757
7,500	7,500	2,116	(5,384)
-	-	-	-
3,500	3,500	193,900	190,400
-	-	-	-
3,488,686	3,488,686	3,753,459	264,773
2,461,200	2,461,200	2,402,177	(59,023)
448,686	528,286	528,286	-
214,100	329,014	329,014	-
75,000	3,497,437	3,497,437	-
3,198,986	6,815,937	6,756,914	(59,023)
289,700	(3,327,251)	(3,003,455)	323,796
-	3,305,000	3,074,239	(230,761)
(289,700)	(289,700)	(289,700)	-
-	-	6,300	6,300
(289,700)	3,015,300	2,790,839	(224,461)
$ -	$ (311,951)	(212,616)	$ 99,335
		5,210,787	
		$ 4,998,171	

HOUSTON COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Drug Fund			
	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
REVENUES				
Charges for services	$ -	$ -	$ -	$ -
Fines and forfeitures	147,500	147,500	621,364	473,864
Investment income	2,500	2,500	4,620	2,120
Miscellaneous	-	-	-	-
Total revenues	150,000	150,000	625,984	475,984
EXPENDITURES				
Current:				
Judicial	-	-	-	-
Public safety	150,000	150,000	112,022	(37,978)
Total expenditures	150,000	150,000	112,022	(37,978)
Excess (deficiency) of revenues over (under) expenditures	-	-	513,962	513,962
Net change in fund balances	$ -	$ -	513,962	$ 513,962
Fund balance - beginning			227,250	
Fund balance - ending			$ 741,212	

Jail Inmate Fund			Law Library		
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Over (Under)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Over (Under)
$ 261,500	$ 375,026	$ 113,526	$ -	$ -	$ -
-	-	-	97,500	101,536	4,036
2,500	-	(2,500)	2,500	91	(2,409)
-	-	-	-	914	914
264,000	375,026	111,026	100,000	102,541	2,541
-	-	-	100,000	89,520	(10,480)
264,000	263,449	(551)	-	-	-
264,000	263,449	(551)	100,000	89,520	(10,480)
-	111,577	111,577	-	13,021	13,021
$ -	111,577	$ 111,577	$ -	13,021	$ 13,021
	561,465			880,768	
	$ 673,042			$ 893,789	

HOUSTON COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	District Attorney			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Fines and forfeitures	250,000	495,000	104,446	(390,554)
Investment income	-	-	-	-
Total revenues	250,000	495,000	104,446	(390,554)
EXPENDITURES				
Current:				
General government	-	-	-	-
Judicial	250,000	495,000	494,103	(897)
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Total expenditures	250,000	495,000	494,103	(897)
Excess (deficiency) of revenues over (under) expenditures	-	-	(389,657)	(389,657)
OTHER FINANCING (USES)				
Transfers (out)	-	(356,000)	(183,942)	(172,058)
Net change in fund balances	$ -	$ (356,000)	(573,599)	$ (561,715)
Fund balance - beginning			1,339,891	
Fund balance - ending			$ 766,292	

HOUSTON COUNTY, GEORGIA
HEMA CODE RED
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
PRIOR AND CURRENT YEARS
FOR THE YEAR ENDED JUNE 30, 2023

	Current Year	Cumulative Prior Years	Total
REVENUES			
Taxes	$ -	$ 1,778,336	$ 1,778,336
Intergovernmental	-	14,479	14,479
Total revenues	-	1,792,815	1,792,815
EXPENDITURES			
Professional	-	417,148	417,148
Electricity	-	55,162	55,162
Repairs and maintenance	6,631	1,313,874	1,320,505
Total expenditures	6,631	1,786,184	1,792,815
Excess (deficiency) of revenues over (under) expenditures	(6,631)	6,631	-
Net change in fund balance	(6,631)	6,631	-
Fund balance at beginning of year	6,631		
Fund balance at end of year	$ -		

HOUSTON COUNTY, GEORGIA
JUVENILE COURT SUPERVISION FEES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023

	Actual
REVENUES	
Charges for services	$ 15,155
Total revenues	15,155
EXPENDITURES	
Judicial	3,581
Total expenditures	3,581
Excess (deficiency) of revenues over (under) expenditures	11,574
Net change in fund balance	11,574
Fund balance at beginning of year	87,777
Fund balance at end of year	$ 99,351

FIDUCIARY FUNDS

Agency Funds

Tax Commissioner - to account for the collection and payment to Houston County and other taxing units of the property taxes levied, billed and collected by the Tax Commissioner on behalf of Houston County and other taxing units.

Sheriff - to account for all moneys received by the Sheriff's Department on behalf of individuals, private organizations, other governmental units and other funds.

Jail - to account for all moneys received by the Houston County Jail on behalf of inmates.

Clerk of Superior Court - to account for all moneys received by the Clerk of Superior Court on behalf of individuals, private organizations, other governmental units and other funds.

District Attorney - to account for all moneys received by the District Attorney on behalf of individuals, private organizations, other governmental units and other funds.

State Court - to account for all moneys received by the State Court of Houston County on behalf of individuals, private organizations, other governmental units and other funds.

Probate Court - to account for all moneys received by the Probate Court on behalf of individuals, private organizations, other governmental units and other funds.

Magistrate Court - to account for all moneys received by the Magistrate Court on behalf of individuals, private organizations, other governmental units and other funds.

Juvenile Court - to account for all moneys received by the Juvenile Court on behalf of individuals, private organizations, other governmental units and other funds.

HOUSTON COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

	Tax Commissioner	Sheriff	Jail	Clerk of Superior Court	District Attorney	State Court
Assets						
Cash and cash equivalents	$ 3,071,698	$ 1,406,020	$ 140,603	$ 1,583,300	$ -	$ 473,648
Taxes receivable	1,850,736	-	-	-	-	-
Total Assets	4,922,434	1,406,020	140,603	1,583,300	-	473,648
Liabilities						
Due to Others	2,514,008	44,640	-	697,563	-	451,864
Uncollected taxes	1,850,736	-	-	-	-	-
Total Liabilities	4,364,744	44,640	-	697,563	-	451,864
Net Position						
Restricted:						
Individuals, organizations and other governments	557,690	1,361,380	140,603	885,737	-	21,784
Total Net Position	$ 557,690	$ 1,361,380	$ 140,603	$ 885,737	$ -	$ 21,784

Probate Court	Magistrate Court	Juvenile Court	Total
$ 161,934	$ 35	$ 6,532	$ 6,843,770
-	-	-	1,850,736
161,934	35	6,532	8,694,506
115,136	35	6,532	3,829,778
-	-	-	1,850,736
115,136	35	6,532	5,680,514
46,798	-	-	3,013,992
$ 46,798	$ -	$ -	$ 3,013,992

HOUSTON COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSTION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Tax Commissioner	Sheriff	Jail	Clerk of Superior Court	District Attorney	State Court
ADDITIONS						
Taxes	$ 156,819,153	$ -	$ -	$ -	$ -	$ -
Fines and fees	-	734,680	-	9,794,838	-	4,216,295
Criminal and civil bonds	-	324,955	-	-	-	9,202
Other custodial collections	657,405	263,594	1,422,376	-	-	-
TOTAL ADDITIONS	157,476,558	1,323,229	1,422,376	9,794,838	-	4,225,497
DEDUCTIONS						
Taxes and fees paid to other governments	156,819,153	1,098,890	-	4,337,866	-	3,168,942
Other custodial disbursements	635,894	797,211	1,432,226	5,186,689	218	1,057,665
TOTAL DEDUCTIONS	157,455,047	1,896,101	1,432,226	9,524,555	218	4,226,607
Net increase (decrease) in fiduciary net position	21,511	(572,872)	(9,850)	270,283	(218)	(1,110)
Net position, beginning of year	536,179	1,934,252	150,453	615,454	218	22,894
Net position, end of year	$ 557,690	$ 1,361,380	$ 140,603	$ 885,737	$ -	$ 21,784

Probate Court	Magistrate Court	Juvenile Court	Total
$ -	$ -	$ -	$ 156,819,153
815,398	1,133,306	33,711	16,728,228
-	-	-	334,157
-	-	-	2,343,375
815,398	1,133,306	33,711	176,224,913
770,250	-	-	166,195,101
44,011	1,133,306	33,711	10,320,931
814,261	1,133,306	33,711	176,516,032
1,137	-	-	(291,119)
45,661	-	-	3,305,111
$ 46,798	$ -	$ -	$ 3,013,992

SPECIAL REPORTS SECTION

BUTLER, WILLIAMS & WYCHE, LLP
CERTIFIED PUBLIC ACCOUNTANTS
5223 RIVERSIDE DRIVE
MACON, GEORGIA 31210

December 28, 2023

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

To the Board of County Commissioners
of Houston County
Warner Robins, 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Houston County, Georgia (the "County"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Houston County, Georgia's basic financial statements, and have issued our report thereon dated December 28, 2023. Our report includes a reference to other auditors who audited the financial statements of Houston County Department of Public Health, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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



Macon, Georgia

BUTLER, WILLIAMS & WYCHE, LLP
CERTIFIED PUBLIC ACCOUNTANTS
5223 RIVERSIDE DRIVE
MACON, GEORGIA 31210

December 28, 2023

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

To the Board of County Commissioners
of Houston County
Warner Robins, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Houston County, Georgia's (the "County's") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards* , and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

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

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

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

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



Macon, Georgia

HOUSTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Assistance Listing Number	Grant or Project Number	Federal Expenditures
U.S. Department of Homeland Security			
Passed-Through Georgia Emergency Management and Homeland Security Agency:			
Emergency Management Performance Grants	97.042	OEM22-078	45,000
Total of CFDA 97.042			45,000
Total U.S. Department of Homeland Security			45,000
U.S. Department of Justice			
Passed-Through Prosecuting Attorneys' Council of Georgia:			
COVID-19 Coronavirus Emergency Supplemental Funding	16.034	B50-8-128	28,913
Total of CFDA 16.034			28,913
Passed-Through Prosecuting Attorneys' Council of Georgia:			
Crime Victim Assistance	16.575	C18-8-566	37,078
Crime Victim Assistance	16.575	C21-8-001	37,763
Crime Victim Assistance	16.575	C22-8-076	156,716
Total of CFDA 16.575			231,557
Passed-Through Criminal Justice Coordinating Council:			
Violence Against Women Formula Grants	16.588	W21-8-036	2,670
Total of CFDA 16.588			2,670
Total U.S. Department of Justice			263,140
U.S. Department of Health and Human Services			
Passed-Through Supreme Court of Georgia:			
COVID-19 Children's Justice Grants to States	93.643	Unavailable	9,662
Total of CFDA 93.643			9,662
Passed-Through Georgia Southern University:			
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Unavailable	5,971
Total of CFDA 93.323			5,971
Total U.S. Department of Health and Human Services			15,633

HOUSTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Assistance Listing Number	Grant or Project Number	Federal Expenditures
U.S. Department of Treasury			
Passed-Through Governor's Office of Planning and Budget:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Unavailable	9,942,215
Total of CFDA 21.027			9,942,215
Total U.S. Department of Treasury			9,942,215
Total Expenditures of Federal Awards			**$ 10,265,988**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Houston County, Georgia, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. De Minimis Indirect Cost Rate

The County chose not to use the ten percent de minimis cost rate for the year ended June 30, 2023.

Note 3. Non-cash Awards

The County did not have any non-cash awards during the fiscal year.

Note 4. Insurance

The County did not receive insurance as part of any award during the fiscal year.

Note 5. Loans and Loan Guarantees

The County did not receive any loans or loan guarantees as part of any award during the fiscal year.

Note 6. Measurement Focus

The determination of when an award is expended is based on when the activity related to the award occurred.

Note 7. Method of Major Program Selection

The risk based approach was used in the selection of federal programs to be tested as major programs. The County qualified as a low-risk auditee for the fiscal year ended June 30, 2023.

HOUSTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	-	Unmodified			
Internal control over financial reporting:					
Material weakness identified?	-	_____	Yes	X	No
Significant deficiency identified that is not considered to be a material weakness?	-	_____	Yes	X	None reported
Noncompliance material to financial statements noted?	-	_____	Yes	X	No

Federal Awards

Internal control over major programs:					
Material weakness identified?	-	_____	Yes	X	No
Significant deficiency identified that is not considered to be a material weakness?	-	_____	Yes	X	None reported
Type of auditor's report issued on compliance for major programs:	-	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	-	_____	Yes	X	No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	-	$750,000			
Auditee qualified as a low-risk auditee	-	X	Yes	_____	No

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

HOUSTON COUNTY, GEORGIA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

None reported.

HOUSTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS UNDERTAKEN
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

Project	(a) Previously Reported Original Estimated Cost	Original Estimated Cost	Expenditures A Prior Years	B Current Year	C From Other Revenue Sources	B + C Total Current Expenditures	A + B Total Expenditures From SPLOST
2006 Referendum:							
Roads, Streets, and Bridges	$ 100,675,000	$ 93,160,000	$ 29,905,051	$ 81,653	$ -	$ 81,653	$ 29,986,704
City of Centerville	-	500,000	6,176,511	-	-	-	6,176,511
City of Perry	-	1,500,000	3,054,775	-	-	-	3,054,775
City of Warner Robins	-	5,515,000	6,660,948	-	-	-	6,660,948
Department of Transportation	-	-	29,187,162	-	-	-	29,187,162
Library Improvements	-	5,225,000	7,221,088	-	-	-	7,221,088
Jail Pod Addition	-	4,000,000	8,314,688	-	-	-	8,314,688
Water System Improvements	-	3,000,000	3,186,592	-	-	-	3,186,592
Debt Payoff on Spec Building	-	2,100,000	2,100,000	-	-	-	2,100,000
City of Centerville	-	1,000,000	1,468,849	-	-	-	1,468,849
City of Perry	-	4,000,000	5,385,795	-	-	-	5,385,795
City of Warner Robins	-	10,000,000	15,192,866	-	-	-	15,192,866
	$ 100,675,000	$ 130,000,000	$ 117,854,325	$ 81,653	$ -	$ 81,653	$ 117,935,978
2012 Referendum:							
Roads, Streets, and Bridges	$ -	$ 25,332,000	$ 8,090,555	$1,783,781	$ -	$ 1,783,781	$ 9,874,336
City of Centerville	-	-	2,039,266	148,076	-	148,076	2,187,342
City of Perry	-	-	2,546,775	503,109	-	503,109	3,049,884
City of Warner Robins	-	-	1,196,335	1,332,685	-	1,332,685	2,529,020
Department of Transportation	-	-	662,160	-	-	-	662,160
Public Safety Communications Upgrade	-	9,000,000	1,304,757	8,908	-	8,908	1,313,665
Water & Storm Water Systems Improvement	-	6,550,000	1,692,162	78,426	-	78,426	1,770,588
Economic Development:							
Property Acquisition-RAFB Encroachment	-	7,000,000	5,771,161	-	-	-	5,771,161
Land Acquisition & Infrastructure - Improvements	-	19,000,000	17,575,970	560,540	-	560,540	18,136,510
Unincorporated County Projects							
Roads, Streets, & Bridges	-	5,300,000	4,768,064	891,800	-	891,800	5,659,864
Public Safety Facilities & Equipment	-	13,665,000	3,262,748	71,708	-	71,708	3,334,456
General Capital Obligations	-	9,482,000	18,714,811	1,128,058	-	1,128,058	19,842,869
Airport Facility Improvements	-	400,000	399,325	-	-	-	399,325
Library Improvements	-	-	484,927	-	-	-	484,927
City of Centerville	-	5,050,000	4,374,484	-	-	-	4,374,484
City of Perry	-	9,800,000	8,409,795	-	-	-	8,409,795
City of Warner Robins	-	44,421,000	38,136,824	-	-	-	38,136,824
	$ -	$ 155,000,000	$ 119,430,119	$ 6,507,091	$ -	$ 6,507,091	$ 125,937,210

HOUSTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS UNDERTAKEN
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

Project	(a) Previously Reported Original Estimated Cost	Original Estimated Cost	Expenditures A Prior Years	B Current Year	C From Other Revenue Sources	B + C Total Current Expenditures	A + B Total Expenditures From SPLOST
2018 Referendum:							
Roads, Streets, and Bridges	$ -	$ 26,370,000	$3,202,817	$801,933	$ -	$ 801,933	$ 4,004,750
City of Centerville	-	-	-	134,688	-	134,688	134,688
City of Perry	-	-	16,074	36,878	-	36,878	52,952
City of Warner Robins	-	-	403,566	1,696,545	-	1,696,545	2,100,111
Department of Transportation	-	-	1,042,722	2,120,530	-	2,120,530	3,163,252
Public Safety Facilities & Equipment	-	8,979,100	15,071,696	1,988,935	-	1,988,935	17,060,631
Facilities Construction and Improvements	-	11,594,300	14,555,773	10,555,008	-	10,555,008	25,110,781
Infrastructure - Improvements	-	2,500,000	-	-	-	-	-
General Capital Obligations (Countywide)	-	1,500,000	2,964,059	400,411	-	400,411	3,364,470
Airport Facility Improvements	-	1,800,000	2,242,000	-	-	-	2,242,000
Transit	-	250,000	-	-	-	-	-
Recreation	-	7,000,000	-	16,000,000	-	16,000,000	16,000,000
Recreation Facilities and Equipment (Municipal)	-	6,000,000	-	-	-	-	-
Unincorporated County Projects							
Roads, Streets, & Bridges	-	3,150,000	-	-	-	-	-
Public Safety Facilities & Equipment	-	10,355,135	38,366	-	-	-	38,366
General Capital Obligations	-	11,030,353	1,721,890	-	-	-	1,721,890
Water and Sewer System Improvements	-	3,000,000	-	-	-	-	-
Facilities Renovation	-	2,000,000	-	-	-	-	-
Economic Development: Blight Abatement	-	250,000	2,500,000	102,534	-	102,534	2,602,534
City of Centerville	-	4,029,337	3,215,365	1,039,318	-	1,039,318	4,254,683
City of Perry	-	7,821,653	6,234,246	2,015,126	-	2,015,126	8,249,372
City of Warner Robins	-	37,370,122	29,913,513	9,628,075	-	9,628,075	39,541,588
	$ -	$ 145,000,000	$ 83,122,087	$ 46,519,981	$ -	$ 46,519,981	$ 129,642,068
Total SPLOST referendums	$ 182,460,000	$ 515,000,000	$ 401,198,544	$ 53,108,725	$ -	$ 53,108,725	$ 454,307,269

(a) The amounts reported in previous years were for Countywide Projects administered by Houston County for road, street, bridge & sidewalk projects. The intergovernmental portion of road, street, bridge and sidewalk projects were included with the Countywide Projects, but none of the other projects were included on this schedule previously. This schedule has been revised to include all projects per the 2006 Referendums.

Houston County, GA

Certification of 9-1-1 Expenditures

For the Year Ended
6/30/23

Line No.		O.C.G.A. Reference:		
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):			
	__X__ Special Revenue Fund ____ Enterprise Fund			
	Expenditures (UCOA Activity 3800)			
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)		
	_____		$	0.00
	_____		$	0.00
	_____		$	0.00
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:			
3a	Lease costs	46-5-134(f)(1)(A)	$	16,859.34
3b	Purchase costs	46-5-134(f)(1)(A)	$	
3c	Maintenance costs	46-5-134(f)(1)(A)	$	
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$	145,322.90
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2			
5a	Salaries and wages	46-5-134(f)(1)(C)	$	2,525,865.94
5b	Employee benefits	46-5-134(f)(1)(C)	$	1,357,843.14
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	20,217.38
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$	23,476.85
8	Building used as a public safety answering point:			
8a	Lease costs	46-5-134(f)(1)(F)	$	
8b	Purchase costs	46-5-134(f)(1)(F)	$	
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:			
9a	Lease costs	46-5-134(f)(1)(G)	$	
9b	Purchase costs	46-5-134(f)(1)(G)	$	0.00
9c	Maintenance costs	46-5-134(f)(1)(G)	$	808,320.54

Houston County, GA

Certification of 9-1-1 Expenditures

For the Year Ended
6/30/23

Line No.		O.C.G.A. Reference:		
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	0.00
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	36,500.00
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2(B)(ii)	$	
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$	
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	182,060.00
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2(B)(iv)	$	2,400.00
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$	
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$	
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	

Houston County, GA

Certification of 9-1-1 Expenditures

For the Year Ended
6/30/23

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Utilities		$ 49,246.96
	Gasoline		$ 3,467.27
	Food		$ 0.00
	Waste Disposal		$ 2,288.04
	Books/Periodicals		$ 0.00
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 5,173,868.36

Certification of Local Government Officials

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

Signature of Chief Elected Official  Date 12/28/23

Print Name of Chief Elected Official Dan Perdue

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer  Date 12/28/23

Print Name of Chief Financial Officer Danyelle J. George