IRWIN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
August 31, 2021

ECKLER CPA, LLC
Certified Public Accountants
& Advisors

IRWIN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended August 31, 2021

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ECKLER CPA, LLC
Certified Public Accountants & Advisors

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Irwin County, Georgia

Report on the Financial Statements

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 Irwin County, Georgia as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Irwin County Board of Health or the Hospital Authority of Irwin County, which represent 96.8 percent, 92.9 percent, and 99.0 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Irwin County Board of Health and the Hospital Authority of Irwin County is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the reports 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 Irwin County, Georgia, as of August 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Irwin County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and supplemental schedules 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 June 29, 2022, on our consideration of Irwin County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Irwin County, Georgia's internal control over financial reporting and compliance.

ECKLER CPA, LLC

Fitzgerald, Georgia
June 29, 2022

BASIC FINANCIAL STATEMENTS

IRWIN COUNTY, GEORGIA
Statement of Net Position
August 31, 2021

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Hospital Authority	Development Authority
ASSETS						
Cash and Cash Equivalents	$ 3,446,020	$ 25,800	$ 3,471,820	$ 320,697	$ 9,210,720	$ 192,359
Investments	--	--	--	--	941,443	--
Receivables (Net of Allowance for Uncollectibles)	325,103	--	325,103	--	2,172,834	226,498
Inventories	--	--	--	--	315,977	--
Property Held for Resale	--	--	--	--	--	18,017
Prepaid Items	91,833	--	91,833	--	--	7,917
Estimated Third-Party Settlements	--	--	--	--	316,489	--
Other Current Assets	--	--	--	--	648,604	--
Restricted Assets						
Cash and Cash Equivalents	--	--	--	--	18,703	39,382
Notes Receivable	--	--	--	--	--	131,830
Capital Assets Not Being Depreciated	670,420	5,600	676,020	--	182,812	--
Capital Assets Net of Accumulated Depreciation	8,653,539	514,854	9,168,393	--	4,783,705	--
Total Assets	13,186,915	546,254	13,733,169	320,697	18,591,287	616,003
DEFERRED OUTFLOWS OF RESOURCES						
Pension	--	--	--	42,349	--	--
OPEB	--	--	--	23,996	--	--
Total Deferred Outflows of Resources	--	--	--	66,345	--	--
LIABILITIES						
Accounts Payable	156,668	1,781	158,449	--	2,787,542	4,901
Accrued Liabilities	126,164	--	126,164	--	--	--
Accrued Expenses	--	--	--	--	976,895	--
Estimated Third-Party Settlements	--	--	--	--	32,401	--
Intergovernmental Payable	27,983	--	27,983	--	--	--
Short-Term Notes Payable	--	--	--	--	186,863	--
Other Current Liabilities	177,308	--	177,308	--	189,888	--
Customer Deposits	--	5,250	5,250	--	--	--
Unearned Revenue	914,187	--	914,187	--	5,045,124	--
Noncurrent Liabilities						
Due within One Year	188,469	--	188,469	14,506	1,541,072	6,881
Due in more than One Year	2,353,120	--	2,353,120	239,598	3,952	30,182
Deposit for Purchase Option	--	--	--	--	351,477	--
Total Liabilities	3,943,899	7,031	3,950,930	254,104	11,115,214	41,964
DEFERRED INFLOWS OF RESOURCES						
Pension	--	--	--	23,371	--	--
OPEB	--	--	--	82,522	--	--
Total Deferred Inflows of Resources	--	--	--	105,893	--	--
NET POSITION						
Net Investment in Capital Assets	6,954,331	520,454	7,474,785	--	4,956,092	134,511
Restricted for						
Public Safety	70,041	--	70,041	--	--	--
Public Works	469,706	--	469,706	--	--	--
Capital Outlay	643,529	--	643,529	--	--	--
Economic Development	--	--	--	--	--	168,327
Prior Year Program Income	--	--	--	78,672	--	--
Other	--	--	--	--	4,554	--
Unrestricted	1,105,409	18,769	1,124,178	(51,627)	2,515,427	271,201
Total Net Position	$ 9,243,016	$ 539,223	$ 9,782,239	$ 27,045	$ 7,476,073	$ 574,039

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

IRWIN COUNTY, GEORGIA
Statement of Activities
For the Year Ended August 31, 2021

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Board of Health	Component Units: Hospital Authority	Component Units: Development Authority
Primary Government										
Governmental Activities										
General Government	$ 1,157,603	$ 205,425	$ 15,850	$ --	$ (936,328)	$ --	$ (936,328)			
Judicial	714,263	319,205	--	--	(395,058)	--	(395,058)			
Public Safety	2,676,336	1,037,089	7,869	6,628	(1,624,750)	--	(1,624,750)			
Public Works	2,412,211	9,271	--	1,110,735	(1,292,205)	--	(1,292,205)			
Health and Welfare	102,830	--	--	3,031	(99,799)	--	(99,799)			
Culture and Recreation	140,966	6,747	11,340	--	(122,879)	--	(122,879)			
Housing and Development	130,039	--	--	--	(130,039)	--	(130,039)			
Interest on Long-Term Debt	5,902	--	--	--	(5,902)	--	(5,902)			
Total Governmental Activities	7,340,150	1,577,737	35,059	1,120,394	(4,606,960)	--	(4,606,960)			
Business-Type Activities										
Mystic Water	39,623	16,278	--	--	--	(23,345)	(23,345)			
Total Business-Type Activities	39,623	16,278	--	--	--	(23,345)	(23,345)			
Total Primary Government	$ 7,379,773	$ 1,594,015	$ 35,059	$ 1,120,394	(4,606,960)	(23,345)	(4,630,305)			
Component Units										
Board of Health	$ 263,025	$ 114,887	$ 261,818	$ --				$ 113,680	$ --	$ --
Hospital Authority	18,082,510	16,557,062	4,303,964	--				--	2,778,516	--
Development Authority	119,396	--	--	--				--	--	(119,396)
Total Component Units	$ 18,464,931	$ 16,671,949	$ 4,565,782	$ --				113,680	2,778,516	(119,396)
	General Revenues									
	Taxes									
	General Property				4,012,032	--	4,012,032	--	--	222,185
	General Sales and Use				1,866,693	--	1,866,693	--	--	--
	Selective Sales and Use				18,913	--	18,913	--	--	--
	Business				445,446	--	445,446	--	--	--
	Penalties and Interest on Delinquent Taxes				54,496	--	54,496	--	--	--
	Investment Income				3	--	3	--	77,274	3,026
	Miscellaneous				16,732	--	16,732	--	--	--
	Total General Revenues				6,414,315	--	6,414,315	--	77,274	225,211
	Change in Net Position				1,807,355	(23,345)	1,784,010	113,680	2,855,790	105,815
	Net Position - Beginning				7,435,661	562,568	7,998,229	(86,635)	4,620,283	468,224
	Net Position - Ending				$ 9,243,016	$ 539,223	$ 9,782,239	$ 27,045	$ 7,476,073	$ 574,039

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

IRWIN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
August 31, 2021

	General	ARPA	TSPLOST	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 1,283,750	$ 914,187	$ 419,158	$ 828,925	$ 3,446,020
Receivables (Net of Allowance for Uncollectibles)	198,939	--	50,548	75,616	325,103
Total Assets	$ 1,482,689	$ 914,187	$ 469,706	$ 904,541	$ 3,771,123
LIABILITIES					
Accounts Payable	156,668	--	--	--	156,668
Accrued Liabilities	118,407	--	--	7,757	126,164
Intergovernmental Payable	--	--	--	27,983	27,983
Unearned Revenue	--	914,187	--	--	914,187
Other Current Liabilities	177,308	--	--	--	177,308
Total Liabilities	452,383	914,187	--	35,740	1,402,310
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	48,975	--	--	--	48,975
Ambulance Fees	14,333	--	--	--	14,333
Total Deferred Inflows of Resources	63,308	--	--	--	63,308
FUND BALANCES					
Restricted	--	--	469,706	713,570	1,183,276
Assigned	--	--	--	155,231	155,231
Unassigned	966,998	--	--	--	966,998
Total Fund Balances	966,998	--	469,706	868,801	2,305,505
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,482,689	$ 914,187	$ 469,706	$ 904,541	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					9,323,959
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					63,308
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					91,833
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Capital Leases				$ (2,003,403)	
Notes Payable				(366,225)	
Compensated Absences				(72,533)	
Closure and Post-Closure Care Costs				(99,428)	
Total Long-Term liabilities					(2,541,589)
Net Position of Governmental Activities					$ 9,243,016

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

IRWIN COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended August 31, 2021

	General	ARPA	TSPLOST	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 5,007,783	$ --	$ 607,180	$ 818,094	$ 6,433,057
Licenses and Permits	50,484	--	--	--	50,484
Intergovernmental	44,431	287	--	1,110,735	1,155,453
Charges for Services	887,543	--	--	177,580	1,065,123
Fines and Forfeitures	319,205	--	--	25,928	345,133
Interest Revenue	--	--	--	3	3
Miscellaneous	159,297	--	--	2,997	162,294
Total Revenues	6,468,743	287	607,180	2,135,337	9,211,547
EXPENDITURES					
Current					
General Government	2,914,916	287	--	--	2,915,203
Judicial	666,768	--	--	--	666,768
Public Safety	2,297,816	--	--	341,334	2,639,150
Public Works	1,109,167	--	64,801	--	1,173,968
Health and Welfare	65,684	--	--	--	65,684
Culture and Recreation	135,037	--	--	--	135,037
Housing and Development	121,122	--	--	--	121,122
Capital Outlay	--	--	360,466	1,293,144	1,653,610
Debt Service	27,016	--	92,579	18,240	137,835
Intergovernmental	--	--	--	368,106	368,106
Total Expenditures	7,337,526	287	517,846	2,020,824	9,876,483
Excess (Deficiency) of Revenues Over (Under) Expenditures	(868,783)	--	89,334	114,513	(664,936)
OTHER FINANCING SOURCES (USES)					
Transfers In	--	--	--	120,328	120,328
Transfers Out	(120,328)	--	--	--	(120,328)
Capital Leases	1,859,240	--	163,748	--	2,022,988
Net Change in Fund Balances	870,129	--	253,082	234,841	1,358,052
Fund Balances - Beginning	96,869	--	216,624	633,960	947,453
Fund Balances - Ending	$ 966,998	$ --	$ 469,706	$ 868,801	$ 2,305,505

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

IRWIN 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 August 31, 2021

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

Net Change in Fund balances - Total Governmental Funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds*	$ 1,358,052
Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	2,927,433
Depreciation Expense	(589,370)
	2,338,063
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position.	
Cost of Capital Assets Sold/Disposed	(77,500)
Accumulated Depreciation	62,646
	(14,854)
Revenues in the *Statement of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as revenue of the previous period in the *Statement of Activities* and included in beginning net position.	
Taxes	(35,477)
Charges for Services	(13,711)
	(49,188)
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	
Debt Issued or Incurred	
Capital Lease Financing	(2,022,988)
Principal Repayments	
Capital Leases	105,269
Notes Payable	26,664
	(1,891,055)
Expenses reported in the *Statement of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as expenses of the previous period in the *Statement of Activities* and included in beginning net position.	
Compensated Absences	13,606
Landfill Closure and Post-Closure Care Costs	19,792
Prepaid Items	32,939
	66,337
Change in Net Position of Governmental Activities reported in the *Statement of Activities*	$ 1,807,355

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

IRWIN COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
August 31, 2021

	Business-type Activities - Enterprise Funds	
	Mystic Water	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 25,800	$ 25,800
Total Current Assets	25,800	25,800
Noncurrent Assets		
Capital Assets Not Being Depreciated	5,600	5,600
Capital Assets Net of Accumulated Depreciation	514,854	514,854
Total Noncurrent Assets	520,454	520,454
Total Assets	546,254	546,254
LIABILITIES		
Current Liabilities		
Accounts Payable	1,781	1,781
Customer Deposits	5,250	5,250
Total Current Liabilities	7,031	7,031
Total Liabilities	7,031	7,031
NET POSITION		
Investment in Capital Assets	520,454	520,454
Unrestricted	18,769	18,769
Total Net Position	$ 539,223	$ 539,223

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

IRWIN COUNTY, GEORGIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended August 31, 2021

	Business-type Activities - Enterprise Funds	
	Mystic Water	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 16,278	$ 16,278
Total Operating Revenues	16,278	16,278
OPERATING EXPENSES		
Purchased/Contracted Services	13,770	13,770
Supplies	6,113	6,113
Depreciation	19,740	19,740
Total Operating Expenses	39,623	39,623
Operating Income (Loss)	(23,345)	(23,345)
Changes in Net Position	(23,345)	(23,345)
Net Position - Beginning	562,568	562,568
Net Position - Ending	$ 539,223	$ 539,223

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

IRWIN COUNTY, GEORGIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended August 31, 2021

	Business-type Activities - Enterprise Funds	
	Mystic Water	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 21,106	$ 21,106
Payments to Suppliers	(19,032)	(19,032)
Net Cash Provided (Used) by Operating Activities	2,074	2,074
Net Increase (Decrease) in Cash and Cash Equivalents	2,074	2,074
Cash and Cash Equivalents - Beginning of Year	23,726	23,726
Cash and Cash Equivalents - End of Year	$ 25,800	$ 25,800
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (23,345)	$ (23,345)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	19,740	19,740
(Increase) Decrease in Accounts Receivable	4,928	4,928
Increase (Decrease) in Accounts Payable	851	851
Increase (Decrease) in Customer Deposits	(100)	(100)
Net Cash Provided (Used) by Operating Activities	$ 2,074	$ 2,074

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

IRWIN COUNTY, GEORGIA
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
August 31, 2021

	Custodial Funds
ASSETS	
Cash	$ 318,088
Total Assets	$ 318,088
LIABILITIES	
Due to Others	$ 318,088
Total Liabilities	$ 318,088

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

IRWIN COUNTY, GEORGIA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
August 31, 2021

	Custodial Funds
ADDITIONS	
Taxes for Other Governments	$ 5,511,600
Fines and Fees	339,829
Total Additions	5,851,429
DEDUCTIONS	
Taxes for Other Governments	5,511,600
Fines and Fees	339,829
Total Deductions	5,851,429
Changes In Net Position	--
Net Position - Beginning	--
NET POSITION - ENDING	$ --

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Irwin County, Georgia was organized under act of December 1818. The County operates under a five-member Board of Commissioners form of government. Commissioners serve concurrent terms of four years and are elected at large. Electorate chooses chairman. The chairman is a full-time position. The County provides the following services: public safety, roads and bridges, sanitation, health and social services, emergency medical services, library and recreation programs jointly with the City of Ocilla.

The accompanying financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

Discretely Presented Component Units

The Irwin County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their most recent audited financial statements. The fiscal year end of the Board is June 30. Complete financial statements for the component unit may be obtained at the entity's administrative offices.

The Ocilla-Irwin County Industrial Development Authority (Authority) was created to enhance the economic development of the area by pursuing and assisting new industries in locating in the City of Ocilla and Irwin County. Irwin County is financially accountable for the Authority. Separate financial statements are not issued for the Authority.

The Hospital Authority of Irwin County owns and operates an acute care hospital and a hospital-based nursing home. The Hospital Authority has a nine-member board consisting of all five of the county commissioners and four other members appointed by the county commissioners. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their audited financial statements. The fiscal year end of the Board is November 30. Complete financial statements for the component unit may be obtained at the entity's administrative offices.

B. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial

statements. The discretely presented component units are shown in separate columns in the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category — governmental, proprietary, and fiduciary — are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

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 *ARPA Fund* accounts for the Local Fiscal Recovery Funds received by the County through the American Rescue Plan Act of 2021.

The *TSPLOST Fund* accounts for the discretionary portion of the Transportation Special District Local Option Sales and Use Tax proceeds and expenditures for transportation projects that are not capital projects.

The County reports the following major proprietary funds:

The *Mystic Water Fund* accounts for the activities of the Mystic water system.

Additionally, the County reports the following fund types:

Custodial Funds account for taxes, fees, fines, and bonds collected on behalf of other governments, agencies, officials, and individuals.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources*

or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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 as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

State statutes authorize the County to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

Investments for the County are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value.

3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in the governmental funds and as prepaid items in both the government-wide and proprietary fund financial statements.

4. 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 column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and an estimated useful life in excess of two years. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County has capitalized items acquired or constructed after August 31, 2003. As the County constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation. Land and construction in progress are not depreciated. The property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Assets	Capitalization Thresholds	Estimated Service Life
Buildings	$ 10,000	25-50
Machinery and Equipment	$ 5,000	5-15
Improvements	$ 5,000	10-20
Public Domain Infrastructure	$ 25,000	15-40
Water System	$ 5,000	15-50

5. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. 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.

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 only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and ambulance fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balances Policies

Fund balance of governmental funds is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The fund balance classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority.

Assigned fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of County Commissioners is the highest level of decision-making authority for the County that can, by board approval, commit

fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes were levied on August 3, 2020, payable December 20, 2020, and attached as an enforceable lien on property as of January 1, 2020. The billings are considered past due after December 20, 2020, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists. Therefore, no liability for such leave is reported.

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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 operations. The principal operating revenues of proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

All agencies of the County submit requests for appropriations to the County's manager so that a budget may be prepared. The proposed budget is presented to the Board of County Commissioners for review. The Board of County Commissioners holds public hearings and a final budget must be prepared and adopted no later than August 31. The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board of County Commissioners. The legal level of budgetary control is the department level.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the general fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the fiscal year ending August 31, 2021, the County did not adopt annual budgets for the special revenue funds.

B. Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations at the department level (the legal level of control) is presented below:

	Budget	Actual	Excess
General Fund			
Commissioners Office	$ 327,547	$ 420,154	$ (92,607)
Elections	125,414	127,093	(1,679)
Government Buildings	97,391	2,010,152	(1,912,761)
District Attorney	47,500	50,747	(3,247)
Juvenile Court	31,400	56,205	(24,805)
Drug Task Force	23,101	30,500	(7,399)
Jail Operations	74,827	114,641	(39,814)
Fire	--	495	(495)
Old Whitley Fire Department	4,875	18,629	(13,754)
Emergency Medical Services	880,363	947,489	(67,126)
Emergency Management	--	150	(150)
Highways and Streets	633,443	768,931	(135,488)
Solid Waste Collection	200,794	308,108	(107,314)
Recreation	28,536	38,867	(10,331)
Parks	34,023	37,705	(3,682)
Forest Resources	13,225	23,701	(10,476)
Planning and Zoning	20,454	45,435	(24,981)

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

The County does not have a formal policy for interest rate, credit, concentration of credit, or custodial credit risks.

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of August 31, 2021, $705,253 of the County's bank balance was uninsured or uncollateralized.

B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the major funds and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts:

	General	TSPLOST	Nonmajor Governmental Funds	Total
Taxes	$ 72,620	$ --	$ --	$ 72,620
Accounts	250,907	--	--	250,907
Intergovernmental	34,316	50,548	75,616	160,480
Gross Receivables	357,843	50,548	75,616	484,007
Less: Allowance for Uncollectibles	(158,904)	--	--	(158,904)
	$ 198,939	$ 50,548	$ 75,616	$ 325,103

The Ocilla-Irwin County Industrial Development Authority has issued notes receivable to various businesses to assist them in obtaining financing to locate or relocate in the City of Ocilla and Irwin County or for other economic development purposes. The Authority also entered into a lease agreement with Advent Care Systems, Inc. for a building. The balance on these receivables at August 31, 2021 was $405,780 which included $131,830 in restricted notes receivable.

C. Capital Assets

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

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Construction In Progress	$ 728,915	$ 662,920	$ (721,415)	$ 670,420
Total Capital Assets, Not Being Depreciated	728,915	662,920	(721,415)	670,420
Capital Assets, Being Depreciated:				
Buildings	4,888,662	1,821,223	--	6,709,885
Infrastructure	4,534,103	721,415	--	5,255,518
Improvements Other Than Buildings	62,133	--	--	62,133
Machinery and Equipment	3,172,592	443,290	(77,500)	3,538,382
Total Capital Assets, Being Depreciated	12,657,490	2,985,928	(77,500)	15,565,918
Less Accumulated Depreciation For:				
Buildings	(2,521,073)	(168,173)	--	(2,689,246)
Infrastructure	(1,514,298)	(141,467)	--	(1,655,765)
Improvements Other Than Buildings	(56,276)	(837)	--	(57,113)
Machinery and Equipment	(2,294,008)	(278,893)	62,646	(2,510,255)
Total Accumulated Depreciation	(6,385,655)	(589,370)	62,646	(6,912,379)
Total Capital Assets, Being Depreciated, Net	6,271,835	2,396,558	(14,854)	8,653,539
Governmental Activities Capital Assets, Net	$ 7,000,750	$ 3,059,478	$ (736,269)	$ 9,323,959

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Not Being Depreciated:				
Land	$ 5,600	$ --	$ --	$ 5,600
Total Capital Assets, Not Being Depreciated	5,600	--	--	5,600
Capital Assets, Being Depreciated:				
Buildings and System	846,763	--	--	846,763
Total Capital Assets, Being Depreciated	846,763	--	--	846,763
Less Accumulated Depreciation For:				
Buildings and System	(312,169)	(19,740)	--	(331,909)
Total Accumulated Depreciation	(312,169)	(19,740)	--	(331,909)
Total Capital Assets, Being Depreciated, Net	534,594	(19,740)	--	514,854
Business-Type Activities Capital Assets, Net	$ 540,194	$ (19,740)	$ --	$ 520,454

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

Governmental Activities	
General Government	$ 78,198
Judicial	48,321
Public Safety	128,562
Public Works	282,717
Health and Welfare	37,146
Culture and Recreation	6,000
Housing and Development	8,426
Total Depreciation Expense	$ 589,370
Business-type Activities	
Water and Sewer	$ 19,740
Total Depreciation Expense	$ 19,740

D. Interfund Receivables, Payables, and Transfers

The composition of interfund transfers for the year ended August 31, 2021 was as follows:

Interfund Transfers:

Transfer In	Transfer Out	Amount
Nonmajor Governmental Funds	General Fund	$ 120,328
		$ 120,328

The General Fund transferred $120,328 to a Nonmajor Governmental fund to finance E-911 expenditures.

E. Lease Obligations

The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation.

The County entered into a lease agreement with Colony Bank in the amount of $1,859,240 at 3.5% interest to finance a bundled energy solutions project with ABM Building Solutions, LLC for energy efficiency improvements to County facilities. Under the agreement, eight annual payments of $162,013 are due each year beginning May 1, 2022 with a final payment of $1,023,853 due May 1, 2030.

Capital assets subject to lease obligations at August 31, 2021 were as follows:

	Governmental Activities
Buildings	$ 1,777,240
Machinery and Equipment	213,103
Less: Accumulated Depreciation	(99,637)
Total	$ 1,890,706

The future minimum lease obligations and the net present value of these minimum lease payments as of August 31, 2021, were as follows:

Year Ending August 31	Governmental Activities
2022	$ 214,277
2023	214,277
2024	202,950
2025	162,013
2026	162,013
2027 - 2031	1,670,535
Total Minimum Lease Payments	2,626,065
Less: Amounts Representing Interest	(622,662)
Present Value of Minimum Lease Payments	$ 2,003,403

F. Long-Term Debt

Notes Payable

On October 15, 2018 the County entered into a loan agreement with the Georgia Transportation Infrastructure Bank in the amount of $486,240 to help fund the paving of Clarence Paulk Road. In connection with the loan the County also received a grant in the amount of $261,289. The grant and loan proceeds were received during the year ended August 31, 2020. Only $392,889 was drawn on the loan which is being repaid in monthly installments of $4,940 for seven years at an annual interest rate of 1.56%. The outstanding balance on this note at August 31, 2021 was $366,225.

On June 18, 2015, the Ocilla-Irwin Industrial Development Authority entered into a loan agreement with the City of Ocilla for $100,000 to assist a local industry, Forest River, Inc. The interest rate is 1.8% and the note is being repaid in monthly amounts of $911. The outstanding balance on this note at August 31, 2021 was $37,063.

Annual debt service requirements to maturity for the notes payable are as follows:

Year Ending	Governmental Activities			Development Authority		
August 31	Principal	Interest	Total	Principal	Interest	Total
2022	$ 53,955	$ 5,329	$ 59,284	$ 6,881	$ 409	$ 7,290
2023	54,803	4,481	59,284	10,477	457	10,934
2024	55,664	3,620	59,284	10,668	266	10,934
2025	56,539	2,745	59,284	9,037	73	9,110
2026	57,427	1,857	59,284	--	--	--
2027 - 2031	87,837	1,089	88,926	--	--	--
Total	$ 366,225	$ 19,121	$ 385,346	$ 37,063	$ 1,205	$ 38,268

G. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended August 31, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 86,139	$ --	$ (13,606)	$ 72,533	$ --
Capital Leases	85,684	2,022,988	(105,269)	2,003,403	111,194
Notes Payable	392,889	--	(26,664)	366,225	53,955
Closure and Post-Closure Care Costs	119,220	1,433	(21,225)	99,428	23,320
	$ 683,932	$ 2,024,421	$ (166,764)	$ 2,541,589	$ 188,469

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Development Authority					
Notes Payable	$ 171,574	$ --	$ (134,511)	$ 37,063	$ 6,881
	$ 171,574	$ --	$ (134,511)	$ 37,063	$ 6,881

For governmental activities, claims and judgments, compensated absences, and pension liabilities are generally liquidated by the General Fund.

H. Pensions

The County adopted a resolution to create the Irwin County IRS 457 Deferred Compensation Plan, in accordance with Internal Revenue Code Section 457, on December 4, 1989. The plan, administered by GEBCORP, covers participating full time employees with at least three months (90 days) of service and permits independent contractors to participate in the plan. Effective August 1, 2009 the County adopted a restated plan. The plan contains a contribution formula, which requires employees to defer a minimum of 1% of compensation or $20. The County is permitted to make non-elective contributions at its sole discretion, which was 3% for the year ended August 31, 2021. All contributions and other requirements are established by County resolution. The County contributed $41,568 to the plan and employee deferrals were $7,763 for the year ended August 31, 2021.

I. Landfill Post-Closure Care Cost

State and federal laws and regulations require that the County perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The City of Ocilla and Irwin County co-own the landfill and share costs accordingly. The landfill no longer accepts waste and was closed prior to April 1994. The estimated liability for post-closure care cost is based on 100% of landfill capacity used to date. The revised estimated post-closure care costs for the landfill are $198,856. This estimate is based on the cost of compliance monitoring through the year 2025. The County is responsible for $99,428 of these costs. The County reported these costs as an operating expense in prior years in the government-wide financial statements while changes in the estimate are reported in current periods. These costs are recognized as expenditures in the year incurred in the fund financial statements. Expenditures for the current year were $21,225. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

J. Restricted Assets

The balances of the restricted asset accounts were as follows:

	Development Authority
Revolving Loan Account	$ 39,382
Notes Receivable	131,830
	$ 171,212

K. Fund Balances

The classifications of fund balances of governmental funds at August 31, 2021 were as follows:

	General	TSPLOST	Other Governmental Funds
Restricted			
Public Safety	$ --	$ --	$ 70,041
Public Works	--	469,706	--
Capital Outlay	--	--	643,529
	--	469,706	713,570
Assigned			
Judicial	--	--	839
Public Safety	--	--	154,392
	--	--	155,231
Unassigned, Reported in			
General Fund	966,998	--	--
	966,998	--	--
Total Fund Balances	$ 966,998	$ 469,706	$ 868,801

L. 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 purchased either directly or indirectly form independent third parties. Settled claims from these risks have not exceeded insurance coverage for the past three years. The County's deductibles for coverage range from $0 to $10,000 with various limits of liability ranging from $25,000 to $9,594,821.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 et Seq. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

M. Commitments and Contingencies

The Ocilla-Irwin County Industrial Development Authority has agreed to repay the City of Ocilla's RLF $12,500 per year for ten years as long as Moore Funds (Harvey's) stays in business. The Authority is contingently liable for eight payments at August 31, 2021.

Amounts received or receivable from grantor agencies, federal and state, are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In the opinion of County management, such disallowances, if any, will not be significant to the County's financial statements.

N. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended August 31, 2021, the County paid $7,109 in such dues. Membership in a regional commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the regional commissions in Georgia. Regional commission board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that member governments are liable for any debts or obligations of a regional commission. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
327 West Savannah Avenue
Valdosta, Georgia 31601

O. Reclassifications

The LMIG Fund is used to account for Local Maintenance & Improvement Grant proceeds. In prior years, the LMIG Fund was accounted for as a capital projects fund. For fiscal year 2021, the LMIG Fund was reclassified and accounted for as a special revenue fund.

REQUIRED SUPPLEMENTARY INFORMATION

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended August 31, 2021

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 4,629,080	$ 4,629,080	$ 5,007,783	$ 378,703
Licenses and Permits	39,915	39,915	50,484	10,569
Intergovernmental	20,459	20,459	44,431	23,972
Charges for Services	826,887	826,887	887,543	60,656
Fines and Forfeitures	213,477	213,477	319,205	105,728
Miscellaneous	262,708	262,708	159,297	(103,411)
Total Revenues	5,992,526	5,992,526	6,468,743	476,217
EXPENDITURES				
Commissioners Office	327,547	327,547	420,154	(92,607)
Elections	125,414	125,414	127,093	(1,679)
Tax Commissioner	179,416	179,416	158,387	21,029
Tax Assessor	179,636	179,636	159,059	20,577
Government Buildings	97,391	97,391	2,010,152	(1,912,761)
Superior Court	154,568	154,568	139,015	15,553
Clerk of Superior Court	168,588	168,588	144,706	23,882
Board of Equalization	6,200	6,200	300	5,900
District Attorney	47,500	47,500	50,747	(3,247)
Magistrate Court	142,992	142,992	134,553	8,439
Probate Court	126,283	126,283	122,844	3,439
Juvenile Court	31,400	31,400	56,205	(24,805)
Sheriff	1,116,144	1,116,144	1,091,259	24,885
Drug Task Force	23,101	23,101	30,500	(7,399)
Jail Operations	74,827	74,827	114,641	(39,814)
Fire	--	--	495	(495)
Riverbend Fire Department	4,875	4,875	696	4,179
Waterloo Fire Department	4,875	4,875	675	4,200
Irwinville Fire Department	4,875	4,875	974	3,901
Holt Fire Department	4,875	4,875	885	3,990
Tucker Fire Department	4,875	4,875	3,782	1,093
Lands Crossing Fire Department	4,875	4,875	301	4,574
Old Whitley Fire Department	4,875	4,875	18,629	(13,754)
Wray Fire Department	4,875	4,875	250	4,625
Emergency Medical Services	880,363	880,363	947,489	(67,126)
Coroner/Medical Examiner	13,888	13,888	10,713	3,175
Emergency Management	--	--	150	(150)
Highways and Streets	633,443	633,443	768,931	(135,488)
Solid Waste Collection	200,794	200,794	308,108	(107,314)
Public Health Administration	50,000	50,000	50,000	--
Intergovernmental Welfare	7,000	7,000	668	6,332
Senior Assistance	12,100	12,100	4,715	7,385
Community Services	13,465	13,465	10,301	3,164
Recreation	28,536	28,536	38,867	(10,331)
Parks	34,023	34,023	37,705	(3,682)

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended August 31, 2021

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Libraries	55,008	55,008	55,000	8
Agricultural Resources	52,566	52,566	51,550	1,016
Forest Resources	13,225	13,225	23,701	(10,476)
Planning and Zoning	20,454	20,454	45,435	(24,981)
Other	215,000	215,000	197,891	17,109
Total Expenditures	5,069,872	5,069,872	7,337,526	(2,267,654)
Excess (Deficiency) of Revenues Over (Under) Expenditures	922,654	922,654	(868,783)	(1,791,437)
OTHER FINANCING SOURCES (USES)				
Transfers Out				
E-911 Special Revenue Fund	(306,237)	(306,237)	(120,328)	185,909
Capital Leases	--	--	1,859,240	1,859,240
Total Other Financing Sources (Uses)	(306,237)	(306,237)	1,738,912	2,045,149
Net Change in Fund Balances	616,417	616,417	870,129	253,712
Fund Balances - Beginning	96,869	96,869	96,869	--
Fund Balances - Ending	$ 713,286	$ 713,286	$ 966,998	$ 253,712

A. Budgetary Information

The annual budget of the General Fund was adopted on a basis consistent with generally accepted accounting principles. The presentation of expenditures reported in the General Fund *Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* differs from the *Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds* due to the functional classification of certain expenditures. The following schedule presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
Commissioners Office	$ 420,154	$ 18,095	$ 438,249
Elections	127,093	--	127,093
Tax Commissioner	158,387	7,410	165,797
Tax Assessor	159,059	7,215	166,274
Government Buildings	2,010,152	7,351	2,017,503
	2,874,845	40,071	2,914,916
Judicial			
Superior Court	139,015	--	139,015
Clerk of Superior Court	144,706	6,397	151,103
Board of Equalization	300	--	300
District Attorney	50,747	--	50,747
Magistrate Court	134,553	6,315	140,868
Probate Court	122,844	5,686	128,530
Juvenile Court	56,205	--	56,205
	648,370	18,398	666,768
Public Safety			
Sheriff	1,091,259	59,961	1,151,220
Drug Task Force	30,500	--	30,500
Jail Operations	114,641	--	114,641
Fire	495	--	495
Riverbend Fire Department	696	509	1,205
Waterloo Fire Department	675	919	1,594
Irwinville Fire Department	974	406	1,380
Holt Fire Department	885	323	1,208
Tucker Fire Department	3,782	312	4,094
Lands Crossing Fire Department	301	383	684
Old Whitley Fire Department	18,629	73	18,702
Wray Fire Department	250	194	444
Emergency Medical Services	947,489	13,297	960,786
Coroner/Medical Examiner	10,713	--	10,713
Emergency Management	150	--	150
	2,221,439	76,377	2,297,816
Public Works			
Highways and Streets	768,931	30,813	799,744
Solid Waste Collection	308,108	1,315	309,423
	1,077,039	32,128	1,109,167
Health and Welfare	65,684	--	65,684

	Budget Schedule	Reconciliation	Governmental Fund Statement
Culture and Recreation			
Recreation	38,867	1,541	40,408
Parks	37,705	1,924	39,629
Libraries	55,000	--	55,000
	131,572	3,465	135,037
Housing and Development			
Agricultural Resources	51,550	--	51,550
Forest Resources	23,701	--	23,701
Planning and Zoning	45,435	436	45,871
	120,686	436	121,122
Debt Service	--	27,016	27,016
Other	197,891	(197,891)	--
Total Expenditures	7,337,526	--	7,337,526
OTHER FINANCING SOURCES (USES)			
Transfers Out	120,328	--	120,328
Total	$ 7,457,854	$ --	$ 7,457,854

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

General Fund

The General Fund is the County's primary operating fund. It is used to account for and report all financial resources of the general government, except those required to be accounted for and reported in another fund.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

ARPA Fund - This fund is used to account for the Local Fiscal Recovery Funds received by the County through the American Rescue Plan Act of 2021.

TSPLOST Fund - This fund is used to account for the discretionary portion of the Transportation Special District Local Option Sales and Use Tax proceeds and expenditures for transportation projects that are not capital projects.

IRWIN COUNTY, GEORGIA
General Fund
Balance Sheet
August 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 1,283,750	$ 226,586
Receivables (Net of Allowance for Uncollectibles)		
Taxes	58,750	97,732
Accounts	105,873	137,944
Intergovernmental	34,316	250,890
Total Assets	$ 1,482,689	$ 713,152
LIABILITIES		
Accounts Payable	156,668	113,041
Accrued Liabilities	118,407	153,883
Other Current Liabilities	177,308	236,863
Total Liabilities	452,383	503,787
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	48,975	84,452
Ambulance Fees	14,333	28,044
Total Deferred Inflows of Resources	63,308	112,496
FUND BALANCES		
Unassigned	966,998	96,869
Total Fund Balances	966,998	96,869
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,482,689	$ 713,152

IRWIN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 5,007,783	$ 4,657,583
Licenses and Permits	50,484	40,753
Intergovernmental	44,431	414,244
Charges for Services	887,543	937,582
Fines and Forfeitures	319,205	229,621
Miscellaneous	159,297	82,929
Total Revenues	6,468,743	6,362,712
EXPENDITURES		
Current		
General Government	2,914,916	951,235
Judicial	666,768	666,442
Public Safety	2,297,816	2,340,037
Public Works	1,109,167	1,001,143
Health and Welfare	65,684	88,909
Culture and Recreation	135,037	133,755
Housing and Development	121,122	86,205
Debt Service	27,016	37,288
Total Expenditures	7,337,526	5,305,014
Excess (Deficiency) of Revenues Over (Under) Expenditures	(868,783)	1,057,698
OTHER FINANCING SOURCES (USES)		
Transfers In		
TSPLOST Special Revenue Fund	--	158,393
Transfers Out		
E-911 Special Revenue Fund	(120,328)	(122,042)
Proceeds of Capital Asset Dispositions	--	3,396
Capital Leases	1,859,240	--
Total Other Financing Sources (Uses)	1,738,912	39,747
Net Change in Fund Balances	870,129	1,097,445
Fund Balances - Beginning	96,869	(1,000,576)
Fund Balances - Ending	$ 966,998	$ 96,869

IRWIN COUNTY, GEORGIA
ARPA Special Revenue Fund
Balance Sheet
August 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 914,187	$ --
Total Assets	$ 914,187	$ --
LIABILITIES		
Unearned Revenue	$ 914,187	$ --
Total Liabilities	914,187	--
FUND BALANCES		
Total Fund Balances	--	--
Total Fund Balances	$ 914,187	$ --

IRWIN COUNTY, GEORGIA
ARPA Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2021 and 2020

	2021	2020
REVENUES		
Intergovernmental	$ 287	$ --
Total Revenues	287	--
EXPENDITURES		
Current		
General Government	287	--
Total Expenditures	287	--
Net Change in Fund Balances	--	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

IRWIN COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Balance Sheet
August 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 419,158	$ 171,235
Receivables		
Intergovernmental	50,548	45,389
Total Assets	$ 469,706	$ 216,624
FUND BALANCES		
Restricted	$ 469,706	$ 216,624
Total Fund Balances	$ 469,706	$ 216,624

IRWIN COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 607,180	$ 538,012
Total Revenues	607,180	538,012
EXPENDITURES		
Current		
Public Works	64,801	68,455
Capital Outlay	360,466	166,674
Debt Service	92,579	62,508
Total Expenditures	517,846	297,637
Excess (Deficiency) of Revenues Over (Under) Expenditures	89,334	240,375
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(158,393)
Capital Leases	163,748	--
Total Other Financing Sources (Uses)	163,748	(158,393)
Net Change in Fund Balances	253,082	81,982
Fund Balances - Beginning	216,624	134,642
Fund Balances - Ending	$ 469,706	$ 216,624

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Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Sheriff's Drug Enforcement Fund - This fund is used to account for collection and disbursement of federally forfeited funds which are to be used solely for local drug enforcement.

E-911 Fund - This fund is used to account for collection and disbursement of telephone charges to operate an Emergency 911 system.

Drug Abuse Treatment & Education Fund - This fund is used to account for collection and disbursement of monies used exclusively for drug abuse treatment and education programs relating to controlled substances and marijuana.

Jail Improvement Fund - This fund is used to account for an additional 10% on all fines collected for the purpose of jail additions and improvements.

Juvenile Services Fund - This fund is used to account for collection and disbursement of monies to be used in providing supplemental community based services to juvenile offenders.

LMIG Fund - This fund accounts for the proceeds of the Local Maintenance & Improvement Grant program.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

SPLOST #5 Fund - This fund accounts for the collection and disbursement of a six-year special one percent sales tax in effect July 1, 2018 through June 30, 2024.

CDBG 2018 Fund - This fund is used to account for a Community Development Block Grant to pave Clark Howell Road.

IRWIN COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
August 31, 2021

	Special Revenue Funds		
	Sheriff's Drug Enforcement	E-911	Drug Abuse Treatment & Education
ASSETS			
Cash and Cash Equivalents	$ 4,763	$ 168,236	$ 11,695
Receivables	--	13,432	--
Total Assets	$ 4,763	$ 181,668	$ 11,695
LIABILITIES			
Accrued Liabilities	$ --	$ 7,757	$ --
Intergovernmental Payable	--	--	--
Total Liabilities	--	7,757	--
FUND BALANCES			
Restricted	$ 4,763	$ 53,583	$ 11,695
Assigned	--	120,328	--
Total Fund Balances	4,763	173,911	11,695
Total Liabilities and Fund Balances	$ 4,763	$ 181,668	$ 11,695

					Capital Projects Funds			Total Nonmajor Governmental Funds
Jail Improvement	Juvenile Services	LMIG	Total	SPLOST #5	CDBG 2018	Total	
$ 34,064	$ 839	$ 300,879	$ 520,476	$ 308,449	$ --	$ 308,449	$ 828,925
--	--	--	13,432	62,184	--	62,184	75,616
$ 34,064	$ 839	$ 300,879	$ 533,908	$ 370,633	$ --	$ 370,633	$ 904,541
$ --	$ --	$ --	$ 7,757	$ --	$ --	$ --	$ 7,757
--	--	--	--	27,983	--	27,983	27,983
--	--	--	7,757	27,983	--	27,983	35,740
$ --	$ --	$ 300,879	$ 370,920	$ 342,650	$ --	$ 342,650	$ 713,570
34,064	839	--	155,231	--	--	--	155,231
34,064	839	300,879	526,151	342,650	--	342,650	868,801
$ 34,064	$ 839	$ 300,879	$ 533,908	$ 370,633	$ --	$ 370,633	$ 904,541

IRWIN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
August 31, 2021

	Special Revenue Funds		
	Sheriff's Drug Enforcement	E-911	Drug Abuse Treatment & Education
REVENUES			
Taxes	$ --	$ 80	$ --
Intergovernmental	--	--	--
Charges for Services	--	177,580	--
Fines and Forfeitures	--	--	5,327
Interest Revenue	3	--	--
Miscellaneous	2,997	--	--
Total Revenues	3,000	177,660	5,327
EXPENDITURES			
Current			
Public Safety	3,978	320,989	12,806
Capital Outlay	--	--	--
Debt Service	--	--	--
Intergovernmental	--	--	--
Total Expenditures	3,978	320,989	12,806
Excess (Deficiency) of Revenues Over (Under) Expenditures	(978)	(143,329)	(7,479)
OTHER FINANCING SOURCES (USES)			
Transfers In	--	120,328	--
Total Other Financing Sources (Uses)	--	120,328	--
Net Change in Fund Balances	(978)	(23,001)	(7,479)
Fund Balances - Beginning	5,741	196,912	19,174
Fund Balances - Ending	$ 4,763	$ 173,911	$ 11,695

					Capital Projects Funds			
Jail Improvement	Juvenile Services	LMIG	Total	SPLOST #5	CDBG 2018	Total	Total Nonmajor Governmental Funds
$ --	$ --	$ --	$ 80	$ 818,014	$ --	$ 818,014	$ 818,094
--	--	867,885	867,885	--	242,850	242,850	1,110,735
--	--	--	177,580	--	--	--	177,580
20,601	--	--	25,928	--	--	--	25,928
--	--	--	3	--	--	--	3
--	--	--	2,997	--	--	--	2,997
20,601	--	867,885	1,074,473	818,014	242,850	1,060,864	2,135,337
3,561	--	--	341,334	--	--	--	341,334
110	--	864,960	865,070	185,224	242,850	428,074	1,293,144
--	--	--	--	18,240	--	18,240	18,240
--	--	--	--	368,106	--	368,106	368,106
3,671	--	864,960	1,206,404	571,570	242,850	814,420	2,020,824
16,930	--	2,925	(131,931)	246,444	--	246,444	114,513
--	--	--	120,328	--	--	--	120,328
--	--	--	120,328	--	--	--	120,328
16,930	--	2,925	(11,603)	246,444	--	246,444	234,841
17,134	839	297,954	537,754	96,206	--	96,206	633,960
$ 34,064	$ 839	$ 300,879	$ 526,151	$ 342,650	$ --	$ 342,650	$ 868,801

IRWIN COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Balance Sheet
August 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 4,763	$ 5,741
Total Assets	$ 4,763	$ 5,741
FUND BALANCES		
Restricted	$ 4,763	$ 5,741
Total Fund Balances	$ 4,763	$ 5,741

IRWIN COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2021 and 2020

	2021	2020
REVENUES		
Interest Revenue	$ 3	$ 3
Miscellaneous	2,997	1,561
Total Revenues	3,000	1,564
EXPENDITURES		
Current		
Public Safety	3,978	50
Total Expenditures	3,978	50
Excess (Deficiency) of Revenues Over (Under) Expenditures	(978)	1,514
Net Change in Fund Balances	(978)	1,514
Fund Balances - Beginning	5,741	4,227
Fund Balances - Ending	$ 4,763	$ 5,741

IRWIN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
August 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 168,236	$ 205,195
Receivables		
Intergovernmental	13,432	--
Total Assets	$ 181,668	$ 205,195
LIABILITIES		
Accounts Payable	$ --	$ 644
Accrued Liabilities	7,757	7,639
Total Liabilities	7,757	8,283
FUND BALANCES		
Restricted	53,583	74,870
Assigned	120,328	122,042
Total Fund Balances	173,911	196,912
Total Liabilities and Fund Balances	$ 181,668	$ 205,195

IRWIN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 80	$ --
Charges for Services	177,580	165,341
Total Revenues	177,660	165,341
EXPENDITURES		
Current		
Public Safety	320,989	317,014
Total Expenditures	320,989	317,014
Excess (Deficiency) of Revenues Over (Under) Expenditures	(143,329)	(151,673)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	120,328	122,042
Total Other Financing Sources (Uses)	120,328	122,042
Net Change in Fund Balances	(23,001)	(29,631)
Fund Balances - Beginning	196,912	226,543
Fund Balances - Ending	$ 173,911	$ 196,912

IRWIN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
August 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 11,695	$ 19,174
Total Assets	$ 11,695	$ 19,174
FUND BALANCES		
Restricted	$ 11,695	$ 19,174
Total Fund Balances	$ 11,695	$ 19,174

IRWIN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2021 and 2020

	2021	2020
REVENUES		
Fines and Forfeitures	$ 5,327	$ 5,236
Total Revenues	5,327	5,236
EXPENDITURES		
Current		
Public Safety	12,806	236
Total Expenditures	12,806	236
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,479)	5,000
Net Change in Fund Balances	(7,479)	5,000
Fund Balances - Beginning	19,174	14,174
Fund Balances - Ending	$ 11,695	$ 19,174

IRWIN COUNTY, GEORGIA
Jail Improvement Special Revenue Fund
Balance Sheet
August 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 34,064	$ 17,134
Total Assets	$ 34,064	$ 17,134
FUND BALANCES		
Assigned	$ 34,064	$ 17,134
Total Fund Balances	$ 34,064	$ 17,134

IRWIN COUNTY, GEORGIA
Jail Improvement Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2021 and 2020

	2021	2020
REVENUES		
Fines and Forfeitures	$ 20,601	$ 15,328
Total Revenues	20,601	15,328
EXPENDITURES		
Current		
Public Safety	3,561	6,026
Capital Outlay	110	--
Total Expenditures	3,671	6,026
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,930	9,302
Net Change in Fund Balances	16,930	9,302
Fund Balances - Beginning	17,134	7,832
Fund Balances - Ending	$ 34,064	$ 17,134

IRWIN COUNTY, GEORGIA
LMIG Special Revenue Fund
Balance Sheet
August 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 300,879	$ 299,946
Total Assets	$ 300,879	$ 299,946
LIABILITIES		
Accounts Payable	$ --	$ 1,992
Total Liabilities	--	1,992
FUND BALANCES		
Restricted	300,879	297,954
Total Fund Balances	300,879	297,954
Total Liabilities and Fund Balances	$ 300,879	$ 299,946

IRWIN COUNTY, GEORGIA
LMIG Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2021 and 2020

	2021	2020
REVENUES		
Intergovernmental	$ 867,885	$ 620,658
Total Revenues	867,885	620,658
EXPENDITURES		
Capital Outlay	864,960	443,419
Total Expenditures	864,960	443,419
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,925	177,239
Net Change in Fund Balances	2,925	177,239
Fund Balances - Beginning	297,954	120,715
Fund Balances - Ending	$ 300,879	$ 297,954

IRWIN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Balance Sheet
August 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 308,449	$ 66,719
Receivables		
Intergovernmental	62,184	67,709
Total Assets	$ 370,633	$ 134,428
LIABILITIES		
Accounts Payable	$ --	$ 7,753
Intergovernmental Payable	27,983	30,469
Total Liabilities	27,983	38,222
FUND BALANCES		
Restricted	342,650	96,206
Total Fund Balances	342,650	96,206
Total Liabilities and Fund Balances	$ 370,633	$ 134,428

IRWIN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 818,014	$ 687,073
Miscellaneous	--	157
Total Revenues	818,014	687,230
EXPENDITURES		
Capital Outlay	185,224	313,332
Debt Service	18,240	44,094
Intergovernmental	368,106	309,108
Total Expenditures	571,570	666,534
Excess (Deficiency) of Revenues Over (Under) Expenditures	246,444	20,696
Net Change in Fund Balances	246,444	20,696
Fund Balances - Beginning	96,206	75,510
Fund Balances - Ending	$ 342,650	$ 96,206

IRWIN COUNTY, GEORGIA
CDBG 2018 Capital Projects Fund
Balance Sheet
August 31, 2021 and 2020

	2021	2020
ASSETS		
Receivables		
Intergovernmental	$ --	$ 7,500
Total Assets	$ --	$ 7,500
LIABILITIES		
Accounts Payable	$ --	$ 7,500
Total Liabilities	--	7,500
FUND BALANCES		
Total Fund Balances	--	--
Total Fund Balances	$ --	$ 7,500

IRWIN COUNTY, GEORGIA
CDBG 2018 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2021 and 2020

	2021	2020
REVENUES		
Intergovernmental	$ 242,850	$ 7,500
Total Revenues	242,850	7,500
EXPENDITURES		
Capital Outlay	242,850	7,500
Total Expenditures	242,850	7,500
Net Change in Fund Balances	--	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

Major Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County Commission is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commission has decided that periodic determination of net income is appropriate for accountability purposes.

Mystic Water Fund - This fund is used to account for Mystic water activities.

IRWIN COUNTY, GEORGIA
Mystic Water Enterprise Fund
Statement of Net Position
August 31, 2021 and 2020

	2021	2020
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 25,800	$ 23,726
Receivables (Net of Allowance for Uncollectibles)		
Accounts	--	4,928
Total Current Assets	25,800	28,654
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	5,600	5,600
Capital Assets Net of Accumulated Depreciation		
Buildings and System	846,763	846,763
Accumulated Depreciation	(331,909)	(312,169)
Total Capital Assets Net of Accumulated Depreciation	520,454	540,194
Total Noncurrent Assets	520,454	540,194
Total Assets	546,254	568,848
LIABILITIES		
Current Liabilities		
Accounts Payable	1,781	930
Customer Deposits	5,250	5,350
Total Current Liabilities	7,031	6,280
Total Liabilities	7,031	6,280
NET POSITION		
Investment in Capital Assets	520,454	540,194
Unrestricted	18,769	22,374
Total Net Position	$ 539,223	$ 562,568

IRWIN COUNTY, GEORGIA
Mystic Water Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended August 31, 2021 and 2020

	2021	2020
OPERATING REVENUES		
Charges for Services	$ 16,278	$ 20,391
Total Operating Revenues	16,278	20,391
OPERATING EXPENSES		
Purchased/Contracted Services	13,770	15,367
Supplies	6,113	6,983
Depreciation	19,740	19,918
Total Operating Expenses	39,623	42,268
Operating Income (Loss)	(23,345)	(21,877)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	--	1
Total Nonoperating Revenues (Expenses)	--	1
Changes in Net Position	(23,345)	(21,876)
Net Position - Beginning	562,568	584,444
Net Position - Ending	$ 539,223	$ 562,568

IRWIN COUNTY, GEORGIA
Mystic Water Enterprise Fund
Statement of Cash Flows
For the Years Ended August 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 21,106	$ 19,825
Payments to Suppliers	(19,032)	(22,747)
Net Cash Provided (Used) by Operating Activities	2,074	(2,922)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	--	1
Net Cash Provided (Used) by Investing Activities	--	1
Net Increase (Decrease) in Cash and Cash Equivalents	2,074	(2,921)
Cash and Cash Equivalents - Beginning of Year	23,726	26,647
Cash and Cash Equivalents - End of Year	$ 25,800	$ 23,726
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (23,345)	$ (21,877)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	19,740	19,918
(Increase) Decrease in Accounts Receivable	4,928	(466)
Increase (Decrease) in Accounts Payable	851	(397)
Increase (Decrease) in Customer Deposits	(100)	(100)
Net Cash Provided (Used) by Operating Activities	$ 2,074	$ (2,922)

Fiduciary Funds

Custodial Funds

Custodial funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Clerk of Superior Court Fund - This fund is used to account for collection of various fees and other amounts which are disbursed to other parties.

Probate Court Fund - This fund is used to account for collection of various fees to be disbursed to other parties.

Sheriff Fund - This fund is used to account for collection of various cash bonds, fees, etc. to be disbursed to other parties.

Tax Commissioner Fund - This fund is used to account for collection of property taxes, motor vehicle tax and title fees, fees for recording of intangibles, etc. which are disbursed to various taxing units.

Magistrate Court Fund - This fund is used to account for collection of various warrants to be disbursed to other parties.

IRWIN COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
August 31, 2021

	Custodial Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 91,654	$ 49,460	$ 8,253	$ 166,651	$ 2,070	$ 318,088
Total Assets	$ 91,654	$ 49,460	$ 8,253	$ 166,651	$ 2,070	$ 318,088
LIABILITIES						
Due to Others	$ 91,654	$ 49,460	$ 8,253	$ 166,651	$ 2,070	$ 318,088
Total Liabilities	$ 91,654	$ 49,460	$ 8,253	$ 166,651	$ 2,070	$ 318,088

SUPPLEMENTAL SCHEDULES

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended August 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes		
Real Property	$ 3,241,779	$ 3,120,165
Personal Property	787,442	633,522
Real Estate Transfer (Intangible)	16,157	8,130
Franchise	2,131	2,277
General Sales and Use	441,499	424,140
Selective Sales and Use	18,833	18,859
Business	445,446	422,680
Penalties and Interest on Delinquent Taxes	54,496	27,810
	5,007,783	4,657,583
Licenses and Permits		
Business	20,795	17,618
Non-Business	29,689	23,135
	50,484	40,753
Intergovernmental	44,431	414,244
Charges for Services		
General Government	101,453	153,338
Public Safety	752,682	753,195
Street and Public Improvements	9,271	10,331
Culture and Recreation	6,747	4,180
Other Charges for Services	17,390	16,538
	887,543	937,582
Fines and Forfeitures	319,205	229,621
Miscellaneous	159,297	82,929
Total Revenues	$ 6,468,743	$ 6,362,712

IRWIN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended August 31, 2021

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 7/1/2018 - 6/30/2024						
County Projects	$ 2,475,000	$ 2,475,000				35%
Roads, Streets & Bridges			$ 621,731	$ 182,239	$ 803,970	
Landfill			52,420	21,225	73,645	
City of Ocilla	2,025,000	2,025,000	630,026	368,106	998,132	49%
	$ 4,500,000	$ 4,500,000	$ 1,304,177	$ 571,570	$ 1,875,747	
SPLOST #5 Capital Projects Fund						
Total Expenditures				$ 571,570		
				$ 571,570		

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

To the Board of County Commissioners
Irwin County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Irwin County, Georgia, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise Irwin County, Georgia's basic financial statements and have issued our report thereon dated June 29, 2022. Our report includes a reference to other auditors who audited the financial statements of the Irwin County Board of Health and the Hospital Authority of Irwin County, as described in our report on Irwin County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2021-003 and 2021-004 to be material weaknesses. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompany schedule of findings and responses as item 2021-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Irwin County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However,

providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2021-001.

Irwin County, Georgia's Response to Findings

Irwin County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Irwin County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it

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.

ECKLER CPA, LLC

Fitzgerald, Georgia
June 29, 2022

2021-001

Criteria

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the general fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital projects fund.

Condition

For the fiscal year ending August 31, 2021, the County did not adopt annual budgets for the special revenue funds.

Recommendation

The County should adopt an annual balanced budget for all special revenue funds.

Views of Responsible Officials and Planned Corrective Action

Management agrees with the finding and intends to adopt an annual balanced budget for all funds required by Georgia law.

2021-002

Criteria

There should be segregation of duties amoung financial functions to reduce the risk of asset misappropriation and to ensure the County's fiduciary responsibility to the public.

Condition

There was a lack of segregation of duties due to the same individual performing multiple financial functions and comprehensive compensating controls have not been implemented.

Recommendation

The County should establish and implement comprehensive compensating controls and eliminate incompatible duties by the same personnel, where possible, and management should closely supervise the individuals performing the related functions.

Views of Responsible Officials and Planned Corrective Action

Management agrees with the finding, intends to design and implement comprehensive compensating controls, and will consider segregation of duties where possible within the confines of the budget.

2021-003

Criteria

Bank reconciliations should be prepared by personnel independent of the cash receipt and disbursement functions and reviewed by appropriate personnel. Reconciling items should be investigated timely and properly recorded or adjusted.

Condition

The same individual performs the reconciliation and cash receipts and disbursement functions for the same bank account and reconciling items of the General Fund operating account were not properly adjusted. As a result, cash was misstated which required adjustment to correct the balance reported in the account.

Recommendation

Bank account reconciliations should be performed accurately and timely. Unusual items and exceptions in analyses and reconciliations should be adequately documented, resolved, and reviewed by management on a timely basis. Cash controls should be strengthened to protect from misappropriation and include, as appropriate, adequate segregation of duties among those who: review, authorize, or sign checks; prepare checks; prepare deposits; deposit cash receipts; post entries to the general ledger; and reconcile the bank accounts.

Views of Responsible Officials and Planned Corrective Action

Management agrees with the finding and will review its controls and procedures over the processing of cash receipts and disbursements and the reconciliations of the bank accounts. Personnel performing the reconciliations will identify all variances necessary to properly reconcile the bank accounts and all reconciling items and exceptions will be researched and resolved within a reasonable period of time.

2021-004

Criteria

The payroll deduction subledgers should be reconciled with the general ledger control accounts regularly to ensure improper disbursements are not made and the balances in the accounts are correctly stated. Reconciling items should be investigated timely and properly recorded or adjusted.

Condition

Payroll deductions and withholding remittances were not properly recorded and the activity was not reconciled to the general ledger control accounts.

Recommendation

Cash disbursements for remittances of deductions and withholdings should be recorded in the proper liability/expenditure accounts on the general ledger when the payments are made. The activity should be reconciled to the general ledger control accounts on a regular basis to ensure improper disbursements are not made and the balances in the accounts are correctly stated.

Views of Responsible Officials and Planned Corrective Action

Management agrees with the finding and will review its controls and procedures over the processing of payroll deductions and withholding remittances and will implement a reconciliation process. Personnel performing the reconciliations will identify all variances necessary to properly reconcile the accounts and all reconciling items and exceptions will be researched and resolved within a reasonable period of time.