TREUTLEN COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2022



Certified Public Accountant
Certified Internal Auditor
Certified Government Auditing Professional

49 West Oak Street
McRae Helena, GA 31055
229-868-5614

Milton CPA Services, LLC

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Treutlen County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activity, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Treutlen County, Georgia (County) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activity, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Treutlen County, Georgia, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the County's Net Pension Liability and Related Ratios and Schedule of Pension Contributions on page 37, Budgetary Comparison Schedule – General Fund on page 38, and Budgetary Comparison Schedule – ARPA Fund on page 39 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The financial information listed as other supplemental information in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

In the conduct of our audit, we verified and tested expenditures of each project constructed or under construction, which were identified in the resolution or ordinance calling for imposition of the special sales and use tax authorized by OCGA, Section 48-8-110. The accompanying Schedule of Special Purpose Local Option Sales Tax on page 56 lists each project and contains the information required by OCGA, Section 48-8-121. In our opinion this Schedule presents fairly the original estimated cost of each project, expenditures incurred and the estimated percentage of completion of each project through June 30, 2022 and in our opinion, are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2022 on our consideration of Treutlen County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Milton CPA Services, LLC

McRae-Helena, Georgia

November 28, 2022

TREUTLEN COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2022

Issued by: Lance Hooks, Chairman
under Authority of the Board of Commissioners

TREUTLEN COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT
Year Ended June 30, 2022

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Financial Section

Basic Financial Statements

TREUTLEN COUNTY, GEORGIA

EXHIBIT 1

STATEMENT OF NET POSITION
June 30, 2022

	Primary Government			Component Units		
	Governmental Activities	Business-type Activity	Total	Treutlen County Development Authority	Treutlen County Public Health Center	Total
ASSETS						
Cash and cash equivalents	$ 4,834,070	$ 1,131	$ 4,835,201	$ 355,192	$ 665,688	$ 5,856,081
Certificate of deposit	378,746	-	378,746	-	-	378,746
Receivables, net of allowances for uncollectibles:						
Taxes	148,021	-	148,021	-	-	148,021
Accounts	35,067	-	35,067	-	6,667	41,734
Intergovernmental	278,160	8,426	286,586	21,000	12,220	319,806
Prepaid expenses	17,812	-	17,812	100	-	17,912
Proportionate share of collective net OPEB benefit	-	-	-	-	23,967	23,967
Capital assets:						
Land and other non-depreciable assets	625,865	16,957	642,822	281,126	-	923,948
Other capital assets, net of depreciation	5,141,378	-	5,141,378	1,250,841	1,010	6,393,229
Total assets	11,459,119	26,514	11,485,633	1,908,259	709,552	14,103,444
DEFERRED OUTFLOWS (INFLOWS) OF RESOURCES	158,952	-	158,952	-	93,468	208,498
Total assets and deferred outflows of resources	11,618,071	26,514	11,644,585	1,908,259	803,020	14,355,864
LIABILITIES						
Accounts payable	179,402	-	179,402	-	-	179,402
Intergovernmental payable	61,391	-	61,391	-	-	61,391
Accrued expenses	24,328	-	24,328	-	-	24,328
Accrued interest payable	-	-	-	2,176	-	2,176
Compensated absences payable - current	18,903	-	18,903	-	4,362	23,265
Deferred revenue	890,780	-	890,780	7,532	-	898,312
Long-term obligations:						
Compensated absences payable - noncurrent	18,903	-	18,903	-	17,449	36,352
Proportionate share of collective net pension liability	277,470	-	277,470	-	111,168	388,638
Due within one year	43,895	12,975	56,870	120,440	-	177,310
Due in more than one year	-	169,841	169,841	492,354	-	662,195
Total liabilities	1,515,071	182,816	1,697,887	622,502	132,979	2,453,368
DEFERRED OUTFLOWS (INFLOWS) OF RESOURCES	184,908	-	184,908	-	164,620	274,191
Total liabilities and deferred inflows of resources	1,699,979	182,816	1,882,795	622,502	297,599	2,802,896
NET POSITION						
Net investment in capital assets	5,723,348	16,957	5,740,305	996,338	1,010	6,737,653
Restricted for:						
Public safety	381,118	-	381,118	-	-	381,118
Capital projects	826,514	-	826,514	-	-	826,514
Public health center	-	-	-	-	78,405	78,405
Special programs	239,201	-	239,201	-	-	239,201
Unrestricted	2,747,911	(173,259)	2,574,652	289,419	426,006	3,290,077
Total net position	$ 9,918,092	$ (156,302)	$ 9,761,790	$ 1,285,757	$ 505,421	$ 11,552,968

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 2

STATEMENT OF ACTIVITIES
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Treutlen County Development Authority	Component Units: Treutlen County Public Health Center
Primary Government									
Governmental Activities:									
General government	$ 1,892,448	$ 247,864	$ 124,197	$ -	$ (1,520,387)	$ -	$ (1,520,387)	$ -	$ -
Public works	1,152,983	5,673	91,666	460,707	$ (594,937)	-	(594,937)	-	-
Public safety	2,396,104	518,545	77,821	1,524	(1,798,214)	-	(1,798,214)	-	-
Judicial	886,942	1,516,087	-	-	629,145	-	629,145	-	-
Conservation of natural resources	209,464	-	363,288	-	153,824	-	153,824	-	-
Culture and recreation	35,420	-	-	-	(35,420)	-	(35,420)	-	-
Health and welfare	345,779	-	66,373	-	(279,406)	-	(279,406)	-	-
Interest on long-term debt	2,463	-	-	-	(2,463)	-	(2,463)	-	-
Total governmental activities	6,921,603	2,288,169	723,345	462,231	(3,447,858)	-	(3,447,858)	-	-
Business-type activities -									
Solid waste management	17,926	-	-	-	-	(17,926)	(17,926)	-	-
Total primary government	$ 6,939,529	$ 2,288,169	$ 723,345	$ 462,231	(3,447,858)	(17,926)	(3,465,784)	-	-
Component Units									
Treutlen County Development Authority	$ 176,260	$ -	$ -	$ -	-	-	-	(176,260)	-
Treutlen County Public Health Center	320,694	97,040	334,319	-	-	-	-	-	110,665
Total component units	$ 496,954	$ 97,040	$ 334,319	$ -	-	-	-	(176,260)	110,665
General Revenues:									
Property taxes					2,462,141	-	2,462,141	-	-
Sales and other taxes					1,149,824	-	1,149,824	-	-
Unrestricted investment earnings					8,076	7	8,083	-	-
Intra/inter agency					-	-	-	-	58,633
Intergovernmental					-	8,434	8,434	42,000	-
Rental income					-	-	-	90,390	-
Transfer in					-	12,026	12,026	-	-
Transfer out					(12,026)	-	(12,026)	-	-
Miscellaneous					2,318	-	2,318	-	-
Gain (loss) on disposal of capital assets					(7,995)	-	(7,995)	247,500	-
Total general revenues and transfers					3,602,338	20,467	3,622,805	379,890	58,633
Change in net position					154,480	2,541	157,021	203,630	169,298
Net position-beginning					9,763,612	(158,843)	9,604,769	1,082,127	336,123
Net position-ending					$ 9,918,092	$ (156,302)	$ 9,761,790	$ 1,285,757	$ 505,421

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 3

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	General	LMIG	2019 SPLOST	ARPA	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 1,172,764	$ 730,231	$ 341,374	$ 1,215,199	$ 1,374,502	$ 4,834,070
Certificate of deposit	378,746	-	-	-	-	378,746
Receivables, net of allowances for uncollectibles:						
Taxes	148,021	-	-	-	-	148,021
Accounts	35,067	-	-	-	-	35,067
Intergovernmental	157,636	-	49,309	24,098	47,117	278,160
Interfund balance	775,361	-	-	-	-	775,361
Prepaid expenditures	17,812	-	-	-	-	17,812
Total assets	2,685,407	730,231	390,683	1,239,297	1,421,619	6,467,237
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	94,121	-	-	-	85,281	179,402
Intergovernmental payable	21,000	-	40,391	-	-	61,391
Interfund balance	-	46,515	206,286	347,049	175,511	775,361
Unearned grant revenue	-	-	-	890,780	-	890,780
Accrued expenses	23,120	-	1,208	-	-	24,328
Total liabilities	138,241	46,515	247,885	1,237,829	260,792	1,931,262
Deferred Inflows of Resources						
Unavailable property taxes	134,819	-	-	-	-	134,819
Total deferred inflows of resources	134,819	-	-	-	-	134,819
Total liabilities and deferred inflows of resources	273,060	46,515	247,885	1,237,829	260,792	2,066,081
Fund Balances:						
Nonspendable for prepaid expenditures	17,812	-	-	-	-	17,812
Restricted for:						
Public safety	-	-	-	-	381,118	381,118
Public works	-	-	-		541,976	541,976
Other purposes	-	-	-	1,468	237,733	239,201
Capital projects	-	683,716	142,798	-	-	826,514
Unassigned	2,394,535	-	-	-	-	2,394,535
Total fund balances	2,412,347	683,716	142,798	1,468	1,160,827	4,401,156
Total liabilities and fund balances	$ 2,685,407	$ 730,231	$ 390,683	$ 1,239,297	$ 1,421,619	$ 6,467,237

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 4

RECONCILIATION OF NET POSITION – GOVERNMENTAL FUNDS IN THE STATEMENT OF NET POSITION
TO TOTAL FUND BALANCE – GOVERNMENTAL FUNDS ON THE BALANCE SHEET
Year Ended June 30, 2022

Fund balance - total governmental funds	$	4,401,156
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.		5,767,243
Some of the County's taxes will be collected after year end, but are not available soon enough to pay for the current period's expenditures and are therefore reported as unavailable property taxes in the funds.		134,819
Deferred outflows of resources related to pensions represent unamortized difference between actual and projected income and changes in assumptions that accounting standards require to be amortized into income over future periods. These deferrals do not constitute current financial resources and are not reported in the funds.		(25,956)
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:		
Capital lease		(43,895)
Net pension liability		(277,470)
Compensated absences		(37,805)
Net position of governmental activities	$	9,918,092

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 5

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended June 30, 2022

	General	LMIG	2019 SPLOST	ARPA	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 2,774,946	$ -	$ 583,640	$ -	$ 245,126	$ 3,603,712
Fines and forfeitures	1,410,647	-	-	-	287,498	1,698,145
Intergovernmental revenues	507,482	460,707	-	124,197	91,666	1,184,052
Charges for services	462,164	-	-	-	127,860	590,024
Interest	4,592	1,025	499	328	3,156	9,600
Other revenues	2,318	-	-	-	-	2,318
Total revenues	5,162,149	461,732	584,139	124,525	755,306	7,087,851
EXPENDITURES						
Current:						
General government	1,694,690	-	-	-	-	1,694,690
Public safety	1,796,878	-	70,425	43,418	484,118	2,394,839
Judicial	753,568	-	42,533	-	38,542	834,643
Public works	895,100	111,574	-	-	269,347	1,276,021
Conservation of Natural Resources	209,464	-	-	-	-	209,464
Health and welfare	266,200	-	-	79,645	-	345,845
Culture and recreation	35,420	-	-	-	-	35,420
Intergovernmental payments	42,000	-	235,850	-	-	277,850
Debt Service:						
Principal payments	24,498	-	42,420	-	-	66,918
Interest payments	630	-	1,833	-	-	2,463
Total expenditures	5,718,448	111,574	393,061	123,063	792,007	7,138,153
EXCESS (DEFIECIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(556,299)	350,158	191,078	1,462	(36,701)	(50,302)
OTHER FINANCING SOURCES (USES)						
Transfers in	70,128	-	-	-	91,666	161,794
Transfers out	(103,692)	-	-	-	(70,128)	(173,820)
Proceeds from sale of asset	30,000	-	-	-	-	30,000
Total other financing source (use)	(3,564)	-	-	-	21,538	17,974
NET CHANGES IN FUND BALANCES	(559,863)	350,158	191,078	1,462	(15,163)	(32,328)
FUND BALANCES, BEGINNING	2,972,210	333,558	(48,280)	6	1,175,990	4,433,484
FUND BALANCES, ENDING	$ 2,412,347	$ 683,716	$ 142,798	$ 1,468	$ 1,160,827	$ 4,401,156

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 6

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
June 30, 2022

Net change in fund balances - total governmental funds		$ (32,328)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays, reported as expenditures in governmental funds, are shown as capital assets in the Statement of Net Position.		556,010
Depreciation expenses on governmental capital assets are included in the governmental activities column in the Statement of Net Position but are not shown in the governmental funds.		(463,251)
In the Statement of Activities, only the loss on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the assets disposed of.		(112,995)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated absences		1,225
Pension expenditures represent contributions to the pension plan made during the fiscal year and are reported in the funds. Pension expense represents the change in the net pension liability and any amortization of differences in projects and actual earnings, changes in assumptions, and changes in benefits or differences between expected and actual experience. The statement of activities reports pension expense. These figures differ by:		
Current year contributions	111,155	
Pension (expense) benefit	19,492	
		130,647
Repayment of long-term debt is reported as an expenditure in the governmental funds, but as a reduction of long-term liabilities in the Statement of Net Position		66,919
Revenues in the statement of activities that do not provide financial resources are not reported as revenues in the funds. The amount of deferred revenues recognized as revenue in the statement of activities is as follows:		
Property taxes		8,253
Change in net position of governmental activities		$ 154,480

TREUTLEN COUNTY, GEORGIA

EXHIBIT 7

STATEMENT OF NET POSITION
PROPRIETARY FUND
June 30, 2022

	Enterprise Fund Treutlen - Wheeler Solid Waste Management District Sanitary Landfill
ASSETS	
Current Assets:	
Cash	$ 1,131
Due from other governments	8,426
Total current assets	9,557
Capital Assets:	
Land and other non-depreciable assets	16,957
Total capital assets	16,957
Total assets	26,514
LIABILITIES	
Current Liabilities	
Post-closure care costs - current portion	12,975
Total current liabilities	12,975
Non-current Liability	
Long-term debt - estimated liability for landfill closure and post-closure care costs	169,841
Total liabilities	182,816
NET POSITION	
Investment in capital assets	16,957
Unrestricted	(173,259)
Total net positon	$ (156,302)

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 8

STATEMENT OF CHANGES IN NET POSITION
PROPRIETARY FUND
Year Ended June 30, 2022

	Enterprise Fund Treutlen - Wheeler Solid Waste Management District Sanitary Landfill
INTERGOVERNMENTAL REVENUE	$ 8,434
OPERATING EXPENSES	
Provision for post-closure costs	17,926
Total operating expenses	17,926
OPERATING LOSS	(9,492)
NON-OPERATING REVENUE	
Interest income	7
OTHER FINANCING SOURCE (USE)	
Transfers in	12,026
Change in net position	2,541
NET POSITION, BEGINNING	(158,843)
NET POSITION, ENDING	$ (156,302)

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 9

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
Year Ended June 30, 2022

	Treutlen - Wheeler Solid Waste Management District Sanitary Landfill
OPERATING ACTIVITIES	
Payments to vendors	$ (11,688)
INVESTING ACTIVITIES	
Interest income	7
NON-CAPITAL FINANCING ACTIVITIES	
Cash receipts from primary government	12,026
NET INCREASE IN CASH AND CASH EQUIVALENTS	345
CASH BALANCE, BEGINNING OF YEAR	786
CASH BALANCE, END OF YEAR	$ 1,131
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating loss	$ (9,492)
Net change in assets and liabilities attributable to operations:	
Due from other governments	(2,196)
Net cash used in operating activities	$ (11,688)

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 10

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
June 30, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 264,226
Taxes receivable	605,443
Total assets	869,669
LIABILITIES	
Due to others	97,396
Uncollected taxes	605,443
Total liabilites	702,839
NET POSITION	
Restricted for individuals, organizations, and other governments	$ 166,830

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 11

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
June 30, 2022

	Custodial Funds
ADDITIONS	
Taxes collected for other governments	$ 5,238,839
Fines and fees collected	2,667,942
Total additions	7,906,781
DEDUCTIONS	
Payments of taxes to other governments	5,238,839
Fines and fees disbursed	2,660,014
Total deductions	7,898,853
Change in net position	7,928
Net position - beginning	158,902
Net position - ending	$ 166,830

The Accompanying Notes to the Financial Statements are an integral part of this statement

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Treutlen County, Georgia have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to Government units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements. The more significant accounting policies established in GAAP and used by the County are described below.

Reporting Entity

The County is a local municipality governed by an elected five-member Board of Commissioners. As required by GAAP, these financial statements present the government and its component units, entities for which the County is considered to be financially accountable.

Blended component units, although legally separate entities, are in substance part of the governments operations. The component unit column in the government-wide financial statements (see note below for description) includes the financial data of the County's discretely presented component units. Each discretely presented component unit is reported in a separate column to emphasize it is legally separate from the County.

Component Units and Related Entities

Blended Component Unit:

Treutlen – Wheeler Solid Waste Management District – The Treutlen-Wheeler Solid Waste Management District's governing board is appointed by Treutlen County and Wheeler County Commissioners. Treutlen County exercises significant influence over the operation of the District. The District operates as Treutlen – Wheeler Sanitary Landfill. The operating and capital budgets are funded by a 53 percent contribution from Treutlen County and a 47 percent contribution from Wheeler County. The entity's operations were audited in conjunction with the County audit and are shown in the government-wide financial statements. However, a separate set of financial statements is not issued.

Discretely Presented Component Units:

Treutlen County Development Authority – The Treutlen County Commissioners appoint the members for the Authority. The Authority is charged with promoting and expanding industry and trade within Treutlen County. The Authority receives revenue from operating leases as well as appropriations from the County. During the year ending June 30, 2022, the Authority received $21,000 from the Treutlen County general fund related to the County's fiscal year 2022 commitments. At June 30, 2022, the amount due to the Authority from the County was $21,000. The Authority is fiscally dependent on the County.

Complete financial statements can be obtained at the entity's administrative office.

Treutlen County Development Authority
County Offices
PO Box 622
Soperton, GA 30457

Treutlen County Public Health Center - The Treutlen County Public Health Center (the Center) provides various health services for citizens in Treutlen County under a contract with the Georgia Department of Human Resources (DHR). The Treutlen County Commissioners appoint the majority of the members for the governing body of the Center.

The County Commissioners have the authority to remove appointed members of the governing board at will, and the power to disapprove the Center's operating budget. The Center receives revenue through a contractual agreement with DHR as well as from Treutlen County, Georgia. During the twelve-month period ending June 30, 2022, the Center received participating revenue of $55,053 from the Treutlen County general fund. At June 30, 2022, the amount due to the Center from the County was $-0-.

Complete financial statements can be obtained at the entity's administrative office.

Treutlen County Public Health Center
PO Box 585
Soperton, GA 30457

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Related Organizations – The County Commissioners appoint a majority of the board members of the Treutlen County Hospital Authority and the Department of Family and Children Services. In 2022, the County had expenditures in the amount of $-0- and $60 to the Treutlen County Hospital Authority and the Department of Family and Children Services, respectively.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are supported by taxes and intergovernmental revenues and are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *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 that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Basis of Presentation

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

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 will be collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Government 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.

Property 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Government.

The County reports the following major governmental funds:

The *General Fund* is the general operating fund of Treutlen County, Georgia. It is used to account for all financial resources of the general government, except those required legally or by sound financial management to be accounted for in another fund.

The *LMIG Fund* accounts for the accumulation of the Local Maintenance & Improvement Grant revenues and the related capital expenditures.

The *2019 SPLOST Fund* accounts for the accumulation of Special Purpose Local Option Sales Tax revenues and the related capital expenditures.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

The *ARPA Fund* accounts for all Local Fiscal Recovery Funds received by the local government through the American Rescue Plan (ARP) Act of 2021 (HR1319, 117th Congress; Public Law No. 117-2). This Special Revenue Fund is reserved exclusively for the accounting of these recovery funds, in accordance with guidance from the United States Department of the Treasury.

The County reports the following major proprietary fund:

The *Sanitary Landfill Fund*, a blended component unit of the government, is used to account for the activities of the Treutlen – Wheeler Solid Waste Management District (a joint venture of Treutlen County, Georgia and Wheeler County, Georgia).

Additionally, the County reports the following fund types:

The *Special Revenue Funds* account for revenue sources that are legally restricted to expenditure for specific purposes. The following Special Revenue Funds are used by Treutlen County, Georgia: Drug Abuse Treatment and Education, Crime Victims Assistance, E911, Law Library, Drug Seizure, Jail, Sheriff Commissary, and TSPLOST Discretionary.

The *Capital Projects Funds* account for revenue sources that are legally restricted to expenditure for capital improvements. The TSPLOST Capital Fund is used by Treutlen County, Georgia as a capital projects fund.

The *Agency Funds* are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the Government holds for others in an agency capacity.

GASB 34 eliminates the presentation of *Account Groups*, but provides for these records to be maintained and used to account for capital assets and long-term liabilities that are not reflected on the balance sheet of Governmental type funds due to the current financial resources measurement focus that they use. Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

Governmental activities have been consolidated in the government-wide financial statements. Total governmental funds have been combined with general capital assets and long term liabilities. The effect of interfund activity has been removed from the government-wide financial statements. Due to/from other funds have been eliminated as well as transfers between funds.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating 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. Non-operating revenues and expenses are revenues and expenses associated with items that are not connected with a proprietary's fund principal ongoing operations.

When both restricted and unrestricted resources are available for use, it is the Government's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Assets, Liabilities and Net Assets or Equity

1. Deposits and Investments - Cash includes amounts in both interest-bearing and non-interest-bearing demand deposits. State statutes authorize the Government to invest in obligations of the U.S. Treasury, obligations of the State of Georgia or any other states, obligations fully insured or guaranteed by the United States government or governmental agency, Local Government Investment Pool, commercial paper, corporate bonds, obligation of other political subdivisions of the State of Georgia, and repurchase agreements. Any bank deposit in excess of the total FDIC insured amount must be secured by an equivalent amount of State or U.S. obligations.

   Investments are recorded at cost or amortized cost plus accrued interest, which approximates market value.

   For purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments with maturity of three months or less when purchased to be cash equivalents.

2. Receivables and Payables - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. The current portion of these interfund receivables and payables are classified as "interfund receivables" or "interfund payables" in the governmental funds.

   Property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to 50 percent of outstanding property taxes at June 30, 2022. Property taxes are levied as of January 1 on property values assessed as of the same date.

3. Prepaid Items - For prepaid expenditures in the government-wide and fund financial statements, the County reports the expenditures during the benefiting period.

4. Restricted Assets – Certain assets, cash, of the Treutlen County Solid Waste Management Authority are classified as restricted assets because their use is completely restricted to the payment of post-closure costs when the landfill is closed.

5. 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 columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. General infrastructure assets acquired prior to July 1, 2003 are not reported in the basic financial statements.

   The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

   Major outlays for capital assets and improvements are capitalized as projects are constructed. GASB statement 37 prohibits the capitalization of interest on assets constructed for use in governmental activities. However, interest from debt not considered to be general long-term debt may be included as part of the cost of assets constructed for business-type activities. The total interest expense incurred by the County during the current fiscal year was $2,463. Of this amount, $-0- was included as part of the cost of capital assets under construction in connection with public building construction projects.

   Property, plant and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	15-35
Furniture and fixtures	7-10
Machinery and equipment	5-15
Vehicles	3-10
Improvements other than land	10-39

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

6. Compensated Absences - It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide, proprietary and fiduciary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

7. 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 assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond 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.

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

   Fund Balance

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

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

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

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

   Assigned – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commissioners can authorize a designee to assign fund balance.

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

   The County uses restricted amounts to be spent when both restricted and unrestricted fund balances are available, unless there are legal documents/contracts that prohibit the use of restricted fund balances, such as grant agreements that require a dollar match. Additionally, the County would then use committed, assigned and lastly, unassigned amounts from the unrestricted fund balances when expending funds.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Net Position

Net investment in capital assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction or improvement of the assets.

Restricted net position – This amount is restricted by external creditors, grantors, contributors or laws or regulations of other governments.

Unrestricted net position – This amount is all net position that do not meet the definition of "net investment in capital assets" or "restricted net position."

9. Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

Prior to the fiscal year end, the Commission prepares a proposed operating budget for the year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. The Commission holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Treutlen County. The budget is then revised and adopted or amended by the Commission shortly after the beginning of the year to which it applies. The budget so adopted may be revised during the year only by formal action of the Commission in a regular meeting and no increase shall be made therein without provision also being made for financing same. Budget overages under a 10% variance do not require amendments to the budget.

The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP) inasmuch as encumbrances are not recorded. Budgeted amounts for the year are as originally adopted, with no amendments by the Commission. The County Financial Clerk is delegated to transfer sums within departments. No increases in the departmental budgets for the County may be made without the approval of the Board of Commissioners and amendments to the budget. The General Fund is subject to budgetary control on a departmental basis.

Compliance With Legal Provisions
Deficit Fund Balances- There were no funds with a deficit fund balance at June 30, 2022.

NOTE 3. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

Investments – The County owns no investments as of June 30, 2022.

Custodial Credit Risk - Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Neither the County, nor the Treutlen County Development Authority, discretely presented component unit, has a deposit policy for custodial credit risk. The Treutlen County Public Health Center has a deposit policy. At June 30, 2022, none of the County's bank balances were exposed to custodial credit risk.

Additional disclosures with regards to deposits and investments can be located in the *Summary of Significant Accounting Policies* under the *Assets, Liabilities and Net Assets or Equity* section.

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Property Taxes

State law requires that property taxes be based on assessed value, which is 40% of fair market value. All real and personal property (including motor vehicles) are valued as of January 1 of each year and must be declared and reported on a return for tax purposes by May 1. With the exception of motor vehicles and the property of public utilities, which are valued by the State Revenue Department, the Board of Tax Assessors of Treutlen County makes all assessments.

Upon completion of all assessments and tax returns, the information is turned over to the Treutlen County Tax Commissioner for compilation of the tax digest. The completed tax digest must be submitted to the State Revenue Commissioner for approval. The State Revenue Commissioner must ascertain that real property on the tax digest has been assessed at the state mandated forty percent (40%) of fair market value. If not, the Commissioner may require an across the board percentage adjustment to all real property. The County Tax Commissioner distributes tax notices and collects tax payments. Motor vehicle taxes must be paid by the birth date of the owner of the vehicle. Property taxes are usually levied on assessed valuation as of January 1 and are due by December 31, and considered delinquent by January 1. Property taxes are usually levied around August 1 of each year. Property taxes are attached as an enforceable lien on the day the taxes become delinquent.

The total real and personal property tax levy is recorded as revenue in the fiscal year in which such amounts will be available (collected within 60 days of year-end) as net current assets. In the accompanying financial statements, the portion of the property tax levy for the tax year 2021 collected during the current year and within 60 days of year-end has been recognized as revenue.

Property taxes receivable at June 30, 2022, is composed of the following:

Year of Levy:	
2021	$ 164,467
2020	53,710
2019	67,055
2018	3,296
2017	2,738
Prior to 2017	2,613
Total	293,879
Less - allowance for uncollectible	145,858
Net receivable	$ 148,021

Accounts Receivable

Primary Government

Receivables at June 30, 2022, for the County's individual major funds and its non-major and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General	2019 SPLOST	ARPA	Other Governmental Funds	Total
Receivables:					
Taxes	$ 293,879	$ -	$ -	$ -	$ 293,879
Accounts	35,067	-	-	-	35,067
Intergovernmental	157,636	49,309	24,098	47,117	278,160
Gross receivables	486,582	49,309	24,098	47,117	607,106
Less: allowance for Uncollectibles	145,858	-	-	-	145,858
Net total receivables	$ 340,724	$ 49,309	$ 24,098	$ 47,117	$ 461,248

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Discretely Presented Component Units

Receivables of the Treutlen County Development Authority and Treutlen County Public Health Center at June 30, 2022 are as follows:

	Treutlen County Development Authority	Treutlen County Public Health Center	Total
Receivables:			
Accounts	$ -	$ 6,667	$ 6,667
Intergovernmental	21,000	12,220	33,220
Gross receivables	21,000	18,887	39,887
Less - allowance for Uncollectibles	-	-	-
Net total receivables	$ 21,000	$ 18,887	$ 39,887

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Resources billed, but not yet received	$ 134,819	$ -
Unearned grant revenue	$ -	$ 890,780

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Capital Assets

Primary Government

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

	Primary Government			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated -				
Land	$ 481,064	$ 40,546	$ -	$ 521,610
Construction in progress	104,255	-	-	104,255
Total capital assets not being depreciated	585,319	40,546	-	625,865
Other capital assets:				
Improvements other than land	1,468,101	-	-	1,468,101
Buildings and other improvements	6,497,864	-	-	6,497,864
Equipment	4,507,915	515,465	346,607	4,676,773
Total other capital assets	12,473,880	515,465	346,607	12,642,738
Less accumulated depreciation for:				
Improvements other than land	(919,559)	(53,357)	-	(972,916)
Buildings and other improvements	(2,781,253)	(182,478)	-	(2,963,731)
Equipment	(3,570,908)	(227,416)	233,612	(3,564,712)
Total accumulated depreciation	(7,271,720)	(463,251)	233,612	(7,501,359)
Other capital assets, net	5,202,160	52,214	112,995	5,141,379
Governmental activities capital assets, net	$ 5,787,479	$ 92,760	$ 112,995	$ 5,767,244
Business-type activities				
Capital assets not being depreciated:				
Land	$ 16,957	$ -	$ -	$ 16,957
Total capital assets not being depreciated	16,957	-	-	16,957
Other capital assets:				
Equipment	7,000	-	-	$ 7,000
Total other capital assets	7,000	-	-	7,000
Less accumulated depreciation for:				
Equipment	7,000	-	-	7,000
Total accumulated depreciation	7,000	-	-	7,000
Other capital assets, net	-	-	-	-
Business-type activities capital assets, net	$ 16,957	$ -	$ -	$ 16,957

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Depreciation expense was charged to functions/programs of the primary government for the year ended June 30, 2022 as follows:

Governmental activities:	
General government	$ 130,086
Judicial	59,203
Public safety	187,424
Public works	86,538
Total governmental activities depreciation expense	$ 463,251
Business-type activities:	
Solid waste management	$ -

Discretely Presented Component Units

Capital asset activity for the Treutlen County Development Authority and Treutlen County Public Health Center for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Treutlen County Development Authority				
Capital assets not being depreciated:				
Land	$ 281,126	$ -	$ -	$ 281,126
Total capital assets not being depreciated	281,126	-	-	281,126
Other capital asset -				
Equipment and buildings	1,709,085	-	-	1,709,085
Less accumulated depreciation for:				
Equipment and buildings	(413,456)	(44,788)	-	(458,244)
Total other capital assets	1,295,629	(44,788)	-	1,250,841
Capital assets, net	$ 1,576,755	$ (44,788)	$ -	$ 1,531,967
Treutlen County Public Health Center				
Other capital assets -				
Equipment and vehicles	$ 7,868	$ -	$ (2,982)	$ 4,886
Less accumulated depreciation	5,881	977	(2,982)	3,876
Capital assets, net	$ 1,987	$ (977)	$ -	$ 1,010

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Interfund Receivables, Payables and Transfers

Generally, outstanding balances between funds reported as due to/from other funds include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding, and other miscellaneous receivables and payables between funds. Balances to which a fiduciary fund is a party are treated as external receivables and payables. At June 30, 2022, the composition of interfund balances were as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Crime Victims Assistance	$ 15,183
	E911	141,281
	2019 SPLOST	206,286
	ARPA	347,049
	LMIG	46,515
	TSPLOST	19,047
		$ 775,361

Interfund Transfers

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service. Resources are accumulated in a fund or component unit to support and simplify the administration of various projects or programs. A reconciliation of transfers is as follows:

	Transfers Out	Transfers In
General Fund	$ 103,692	$ 70,128
T SPLOST	25,128	-
Treutlen-Wheeler Landfill	-	12,026
E911	-	91,666
Jail	45,000	-
Total interfund transfers	$ 173,820	$ 173,820

Due from Other Governments

Amounts due from other governmental entities at June 30, 2022 are as follows:

	Federal	State	Other	Total
General Fund	$ -	$ 118,590	$ 39,046	$ 157,636
2019 SPLOST Fund	-	49,309	-	49,309
TSPLOST Discretionary Fund	-	21,542	-	21,542
ARPA	-	-	24,098	24,098
E911	-	10,297	15,278	25,575
Total	$ -	$ 199,738	$ 78,422	$ 278,160

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Long - Term Debt

Capital Lease Payable

The County has entered into a lease agreement as lessee for financing the acquisition of a Komatsu Wheel Loader. The lease qualifies as a capital lease for accounting purposes (bargain purchase option at the end of the lease term) and, therefore, has been recorded at the present value of the future minimum lease payments as of the date of its inception. The following is an analysis of the equipment leased under the capital lease at June 30, 2022:

	Governmental Activities
Leased Assets:	
Equipment	$ 116,506
Less: Accumulated depreciation	62,137
Total	$ 54,369

Amortization of the asset recorded under capital lease is included with depreciation expense. Depreciation expense associated with the leased asset was $11,650 for the year ended June 30, 2022. The lease was paid in full during the year ended June 30, 2022 and the County has taken full ownership of the equipment.

The County has entered into a lease agreement as lessee for financing the acquisition of the E911 Phone, Radio, and Dispatch Communications System. The lease is funded by SPLOST proceeds in accordance with the referendum. The lease qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the date of its inception. The following is an analysis of the equipment leased under the capital lease at June 30, 2022:

	Governmental Activities
Leased Assets:	
Equipment	$ 205,333
Less: Accumulated depreciation	78,711
Total	$ 126,622

Amortization of the asset recorded under capital lease is included with depreciation expense. Depreciation expense associated with the leased asset was $20,533 for the year ended June 30, 2022.

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

The future minimum lease obligations and the net present value of these minimum lease payments at June 30, 2022 were as follows:

Year Ending June 30	Governmental Activities
2023	$ 45,420
Total minimum lease payments	45,420
Less: amount representing interest	1,525
Present value of minimum lease payments	$ 43,895

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2022 was as follows:

Long-term liabilities:	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year	Amounts Due Within More Than One Year
Governmental Activities						
Capital leases	$ 110,814	$ -	$ 66,919	$ 43,895	$ 43,895	$ -
Compensated absences payable	39,030	-	1,225	37,805	18,903	18,903
Total Governmental Activities	$ 149,844	$ -	$ 68,144	$ 81,700	$ 62,798	$ 18,903
Discretely Presented Component Units						
Treutlen County Development Authority						
General obligation notes payable	$ 576,977	$ -	$ 41,348	$ 535,629	$ 43,275	$ 492,354
Total Development Authority	$ 576,977	$ -	$ 41,348	$ 535,629	$ 43,275	$ 492,354
Treutlen County Public Health Center						
Compensated absences payable	$ 22,168	$ -	$ 357	$ 21,811	$ 4,362	$ 17,449
Total Public Health Center	$ 22,168	$ -	$ 357	$ 21,811	$ 4,362	$ 17,449

Compensated absences are generally liquidated by the general fund and are therefore included in the above schedule.

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Component Unit - Treutlen County Development Authority

Long-term Debt - The following is a summary of long-term debt at June 30, 2022:

	Total	Current	Long-Term
Note Payable - Morris Bank, assignment and deed to secure DFCS building in the Parkway Corporation name, a blended component unit. Payable in monthly installments of $5,568.17, interest at 4.5%. Maturity date 2/19/32.	$ 535,629	$ 43,275	$ 492,354
Note Payable - Bank of Soperton, assignment and deed to secure land in 150.91 acres Highway 29, Soperton, Georgia. Payable in three consecutive interest payments and one final balloon payment of $81,345.52, interest at 4.25%. Maturity date 2/1/21.	77,165	77,165	-
Total	$ 612,794	$ 120,440	$ 492,354

The Treutlen County Development Authority issued bonds August 1, 2011, in the amount of $880,000. The bonds were issued for the purpose of the Parkview Corporation financing the development and construction of the Treutlen County Department of Family and Children Services. The debt was assigned to Morris Bank on the same date. This note is between Morris Bank and Parkview Corporation but has been included on the financial statements of the Authority because Parkview Corporation is a blended component unit of the Authority.

At June 30, 2022, the five-year maturity schedule of these notes payable is as follows:

Year Ending June 30	Principal	Interest
2023	$ 43,275	$ 23,543
2024	45,233	21,585
2025	47,399	19,419
2026	49,607	17,211
2027	51,918	14,900
2028-2032	298,197	35,893
	$ 535,629	$ 132,551

NOTE 4. OTHER INFORMATION

Other Disclosures – Treutlen-Wheeler Solid Waste Management District

Deficit Net Position

The deficit net position is primarily due to the accrual of estimated costs associated with closure and post-closure care of the Treutlen-Wheeler Solid Waste Management District. These costs are expected to be funded through transfers from the general funds of Treutlen County and Wheeler County.

NOTE 4. OTHER INFORMATION, continued

Requirements of Solid Waste Management Act of 1990

The Georgia Comprehensive Solid Waste Management Act of 1990 includes several mandated reductions and/or changes in solid waste disposal. This Act includes a requirement to reduce solid waste disposal by 25% and requirements for recycling programs among others. The Treutlen-Wheeler Solid Waste Management District has elected to participate in the Solid Waste Management Plan developed by the Heart of Georgia Regional Development Center for the jurisdiction in the region. This plan has a ten-year implementation strategy to fulfill the requirements of the Solid Waste Management Act of 1990. The Plan will file all reports required by the Solid Waste Management Act of 1990.

Requirements of EPA Subtitle D Regulations

EPA Subtitle D requires landfill operators to meet financial assurance guidelines that demonstrate adequate financial resources to fund closure and post-closure costs at the end of the landfills useful life. Based on information provided by EPA, Treutlen-Wheeler Solid Waste Management District was in compliance with the financial assurance obligations for the permitted solid waste site as of June 30, 2022.

Closure and Post-closure Care Costs

General Disclosures

As of July 1, 1998, the Treutlen-Wheeler Solid Waste Management District terminated operations and no longer accepted any more solid waste.

State and federal laws and regulations require the Counties to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

On May 8, 1998, Treutlen-Wheeler Solid Waste Management District entered into a contract with Geosciences, Inc. (now known as Advanced Environmental Management, Inc.) for engineering services for landfill closure costs. The services consist of groundwater monitoring, methane monitoring, sedimentation pond cleanout and soil replacement required during a 30 year post closure care period. The estimated contract cost totaled $182,816 at June 30, 2022. Of this amount, $15,000 represented costs expected to be incurred during the year ended June 30, 2022. Actual post closure care costs may differ from the estimate due to inflation, changes in technology, or changes in regulation.

Retirement Plans

The following pension and retirement plans are in effect but are not under the direct control of the County.

1. Probate Judges' Retirement Fund of Georgia - The Probate Judge is covered under a pension plan which requires that certain sums from marriage licenses, fines and bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

2. Clerk of Superior Court Retirement Fund - The Clerk of Superior Court is covered under a pension plan which requires that certain sums from fees, fines and bond forfeitures be remitted to the pension plan before the payment of any cost or other claims.

3. Sheriff's Retirement Fund/Peace Officer's Annuity and Benefit Fund - The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Probate Judge or Clerk of Superior Court to the pension plans before the payment of any costs or other claims.

NOTE 4. OTHER INFORMATION, continued

4. Defined Benefit Pension Plan

a. Plan Description

The County contributes to the Association of County Commissioners of Georgia (ACCG) Defined Benefit Plan (Plan), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The Plan does not issue a stand-alone financial report, but the Plan is included in the financial report of the ACCG. A copy of the financial report may be obtained from GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

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

b. Benefits Provided

All full-time County employees are eligible to participate in the Plan at their date of hire. Benefits are fully vested after five years of service. Participants become eligible to retire at age 65 with 3 years of participation in the Plan. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 0.50% of average compensation up to $6,600 plus 1.00% of average annual compensation in excess of $6,600 plus $36.00 for each year of credited service payable as a life annuity. Commissioners are entitled to $10 per month per year of service. Service is limited to 35 years. Compensation is averaged over a five-year period prior to retirement or termination. The Plan also provides benefits in the event of death or disability. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

Plan membership consisted of the following at January 1, 2021, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	20
Terminated plan members entitled to but not yet receiving benefits	37
Active employees participating in the Plan	51
Total	108
Part-time active employees not participating in the Plan	10
Covered compensation for active participants	$ 1,464,214
Contributions as a percentage of its covered-employee payroll	5%
Average remaining future service for active participants	9.82

NOTE 4. OTHER INFORMATION, continued

c. Summary of Significant Accounting Policies

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan and increments in the cash value of pre-retirement life insurance policies owned by the trust.

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

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

Plan assets do not include any loans, notes, bonds, or other instruments or securities for the County or related parties.

d. Contributions

In order to participate in the Plan, County employees are required to contribute 2% of pay on a pretax basis to the Plan. The County contributes the remaining cost of the Plan, using the actuarial basis described in the annual valuation report. Section 47-20 of the Georgia Code sets forth the funding standards for state and local governmental pension plans. Administrative expenses are based on total covered payroll of plan members and are added to the annual funding requirement.

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

e. Net Pension Liability

The County's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

Inflation	4.0%
Salary Increases	3.0% – 5.0% based on age
Investment Rate of Return	7.0%

Mortality rates were based on the Pub-2010 GE (50%) and PS (50%) Amt-Weighted with Scale AA to 2021 (Pre-Retirement; Employee, Post-Retirement: Retiree). This table reflects the mortality tables developed specifically for governmental employees by the Society of Actuaries which were released late in 2018. The tables were projected to 2021 to reflect that mortality rates in Georgia are in the highest quartile in the nation.

The actuarial assumptions used in the actuarial valuation were determined based on the results of an actuarial experience study conducted February 2019.

NOTE 4. OTHER INFORMATION, continued

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

The plan's target asset allocation as of December 31, 2021 is summarized in the following table:

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

Change in assumption

The actuarial valuation as of January 1, 2021 reflected a mortality improvement change from Pub-2010 with Scale AA to 2020 to Pub-2010 with Scale AA to 2021. No change in discount rate or other assumptions. Changing the mortality table used in the valuation resulted in the actuarially determined total pension liability increasing by $2,899.

Discount rate

The discount rate used to measure the total pension liability was 7.0%. In projecting cash flows, the assumed contribution was based on the average contribution made to the plan over the prior five years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected benefits promised to current plan participants. Therefore, the expected long-term rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The discount rate is calculated as follows:

Estimated 65th percentile return based on UBS Capital Market Assumptions	6.10%
Five year performance in excess of benchmarks	0.90%
Assumed annual investment return	7.00%

NOTE 4. OTHER INFORMATION, continued

Changes in the Net Pension Liability

Changes in the Net Pension Liability for the year ended June 30, 2022 were as follows:

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2021	$ 1,737,615	$ 1,342,890	$ 394,725
Changes for the year:			
Service Cost	67,215	-	67,215
Interest	119,212	-	119,212
Liability experience (gain)/loss	12,042	-	12,042
Assumption Change	2,899	-	2,899
Employer Contributions	-	111,155	(111,155)
Employee Contributions	-	32,634	(32,634)
Net Investment Income	-	204,953	(204,953)
Benefit Payments	(69,182)	(69,182)	-
Administrative Expense	-	(24,061)	24,061
Other Changes *	-	(6,058)	6,058
Net Changes	132,186	249,441	(117,255)
Balance at June 30, 2022	$ 1,869,801	$ 1,592,331	$ 277,470

* Other changes include post-retirement death benefit expense of $0 and investment expense of $6,058

Plan Fiduciary Net Position as a $ of Total Pension Liability	85%
Covered Payroll	$ 1,464,214
Net Pension Liability as a % of Covered Payroll	19%

Sensitivity of the net pension liability to changes in the discount rate

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

	6.00%	7.00%	8.00%
Total Pension Liability	$ 2,088,073	$ 1,869,801	$ 1,685,405
Fiduciary Net Position	1,592,331	1,592,331	1,592,331
Net Pension Liability	$ 495,742	$ 277,470	$ 93,074

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net pension is available in separately issued financial report. That report may be obtained by writing to Treutlen County Board of Commissioners, 1830 Martin Luther King Jr. Drive, Soperton, Georgia 30457.

NOTE 4. OTHER INFORMATION, continued

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

The following schedule reconciles the pension contributions to the total pension expense reported by the County in the government-wide statements:

Pension contributions	$	111,155
Change in net pension liability		(117,255)
Deferred outflow related to investment results		107,014
Deferred outflow related to change in assumption		(2,899)
Deferred outflow related to experience gain		(12,042)
Unamortized portion of prior year deferred outflow		(122,849)
Amortization of deferred inflows and outflows		17,384
Pension expense (benefit)	$	(19,492)

The unamortized deferred outflows and inflows related to pension items are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 68,915	$ 7,337
Changes in assumptions	65,977	-
Net difference between projected and actual earnings on pension plan investments	24,060	177,571
Total	$ 158,952	$ 184,908

The County made its pension contribution for the 2021 plan year (calendar year 2021) in March 2022. Accordingly, the County did not make any contributions to the pension plan between the measurement date and the County's fiscal year-end, so the County does not report a deferred outflow of resources related to pension contributions. None of the deferred outflows of resources will be recognized as a reduction of the net pension liability.

The County amortizes the differences between projected and actual investment returns into pension expense equally over a closed four year amortization period. The County amortizes differences between actual and expected experience and any changes in assumptions over the expected remaining service period of participants (approximately four years). The expected amortization of the County's current deferred outflows and inflows over the next five years and thereafter is:

Year ended June 30,	Experience Difference	Assumption Change	Investment Results Difference
2023	$ 34,614	$ 33,543	$ (35,944)
2024	14,650	23,720	(60,005)
2025	9,523	8,181	(36,160)
2026	2,791	533	(21,402)
2027	-	-	-
Thereafter	-	-	-
	$ 61,578	$ 65,977	$ (153,511)

NOTE 4. OTHER INFORMATION, continued

Risk Management – Claims and Judgments

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined the Association Interlocal Risk Management Agency on June 28, 1991. This membership allows the County to share liability, crime, motor vehicle and property damage risks.

Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia municipalities to form interlocal risk management agencies. The Interlocal Risk Management Agency (IRMA) is a municipal interlocal risk management agency organized to function as an unincorporated nonprofit instrumentality of its member municipalities - IRMA establishes and administers one or more group self-insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of municipal government. IRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of IRMA against liability or loss.

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

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

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

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

Pursuant to Title 34, Chapter 9, Article 150 of the Official Code of Georgia Annotated, the County became a member of the Association of County Commissioners of Georgia Group Self-Insurance Workers' Compensation Fund. The County is obligated to pay all contributions and assessments as prescribed by the fund, to cooperate with the fund's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund being required to pay any claim of loss. The County is also to allow the fund's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the fund.

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

NOTE 4. OTHER INFORMATION, continued

Joint Venture

Under Georgia law, Treutlen County, in conjunction with other cities and counties in the seventeen county Middle Georgia area, is a member of the Heart of Georgia Regional Commission and is required to pay annual dues thereto. Membership in a Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Commission in Georgia. The Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Commission.

Separate financial statements may be obtained from:

Heart of Georgia Regional Commission
501 Oak Street
Eastman, Georgia 31023

Commitments

Reservations of fund balances of Governmental funds are established to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures. Designations of fund balance represent tentative management plans that are subject to change.

Grant Funds

The County participates in numerous grant programs on the federal and state level. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Litigation

During the course of normal operations of the County, various claims and lawsuits arise. The County's legal counsel reports no cases pending against the County. Based upon the information available, management does not expect potential liabilities as of June 30, 2022 to impair the County's financial position.

Tax Abatements

The County was not under a tax abatement agreement and no property taxes were reduced for the year ended June 30, 2022.

Subsequent Events

The County performed an evaluation of subsequent events through November 28, 2022, the date upon which the County's financial statements were available for issue. The County has not evaluated subsequent events after this date. No subsequent events were identified that would have required a change to the financial statements or disclosure in the notes to the financial statements.

Required Supplementary Information Other Than Management's Discussion and Analysis

TREUTLEN COUNTY, GEORGIA

EXHIBIT 12

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS
AND SCHEDULE OF PENSION CONTRIBUTIONS
Year Ended June 30, 2022

CHANGES IN TOTAL PENSION LIABILITY	
Total Pension Liability - beginning of year	$ 1,737,615
Service cost	67,215
Interest	119,212
Assumption change	2,899
Benefit payments	(69,182)
Liability experience gain/loss	12,042
Total Pension Liability - end of year	$ 1,869,801
CHANGES IN FIDUCIARY NET POSITION	
Fiduciary Net Position - beginning of year	$ 1,342,890
Employer contributions	111,155
Employee contributions	32,634
Net investment income	204,953
Benefit payments	(69,182)
Administrative expense	(24,061)
Other	(6,058)
Fiduciary Net Position - end of year	$ 1,592,331
Net Pension Liability	$ 277,470
Plan Fiduciary Net Position as a % of Total Pension Liability	85%
Covered payroll	$ 1,464,214
Net Pension Liability as a % of Covered Payroll	19%

Schedule of Pension Contributions

	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2021	$ 102,073	$ 111,155	(9,082)	$ 1,464,214	8%
2020	80,025	82,731	(2,706)	1,455,960	6%
2019	69,606	72,888	(3,282)	1,207,975	6%
2018	51,325	53,053	(1,728)	1,053,781	5%
2017	71,512	72,169	(657)	1,043,403	7%
2016	74,005	75,546	(1,541)	968,101	8%
2015	54,107	56,971	(2,864)	1,078,840	5%

Note: As information becomes available it will be added to this schedule until a 10 year history is presented.

TREUTLEN COUNTY, GEORGIA

EXHIBIT 13

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes revenues	$ 2,423,933	$ 2,757,273	$ 2,774,946	$ 17,673
Fines and forfeitures	1,112,700	1,112,700	1,410,647	297,947
Intergovernmental revenues	850,384	308,150	507,482	199,332
Charges for services	395,009	415,009	462,164	47,155
Interest income	15,000	15,000	4,592	(10,408)
Other revenues	2,300	2,300	2,318	18
Total revenues	4,799,326	4,610,432	5,162,149	551,717
EXPENDITURES				
General government	1,415,998	1,569,270	1,694,690	(125,420)
Public safety	1,462,781	1,699,781	1,796,878	(97,097)
Judicial	720,162	758,042	753,568	4,474
Public works	718,395	836,795	895,100	(58,305)
Conservation of natural resources	189,468	223,680	209,464	14,216
Health and welfare	260,522	272,216	266,200	6,016
Culture and recreation	35,000	35,000	35,420	(420)
Intergovernmental payments	42,000	42,000	42,000	-
Debt service	25,128	25,128	25,128	-
Total expenditures	4,869,454	5,461,912	5,718,448	(256,536)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(70,128)	(851,480)	(556,299)	295,181
OTHER FINANCING SOURCE (USE)				
Transfer in	70,128	70,128	70,128	-
Transfer out	-	(103,692)	(103,692)	-
Proceeds from sale of capital assets	-	30,000	30,000	-
Total other financing source (use)	70,128	(3,564)	(3,564)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCE OVER (UNDER) EXPENDITURES AND OTHER FINANCING USE	-	(855,044)	(559,863)	295,181
FUND BALANCE, BEGINNING	2,972,210	2,972,210	2,972,210	-
FUND BALANCE, ENDING	$ 2,972,210	$ 2,117,166	$ 2,412,347	$ 295,181

TREUTLEN COUNTY, GEORGIA

EXHIBIT 14

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE – ARPA FUND
Year Ended June 30, 2022

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Intergovernmental revenues	$ -	$ 199,418	$ 124,197	$ (75,221)
Interest income	-	100	328	(75,221)
Total revenues	-	199,518	124,525	(150,442)
EXPENDITURES				
Public safety	-	43,418	43,418	-
Health and welfare	-	78,100	79,645	(1,545)
Total expenditures	-	121,518	123,063	(1,545)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	78,000	1,462	(151,987)
FUND BALANCE, BEGINNING	6	6	6	-
FUND BALANCE, ENDING	$ 6	$ 78,006	$ 1,468	$ (151,987)

Other Supplementary Information

Non-major Governmental Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

- Drug Abuse Treatment and Education accounts for drug training fees collected on all drug related charges which are specifically designated for drug training expenditures or capital outlay.

- Crime Victims Assistance accounts for the portion of all state court fines designated to be used for crime victims who have been displaced.

- Law Library accounts for the law library fees included in all fines which are specifically designated for the County's law library.

- Drug Seizure accounts for drug seized drug funds which are specifically designated for drug enforcement or capital outlay.

- E911 accounts for the activities of the E911 telephone operations center.

- Jail Fund accounts for the jail fees included in all fines which are specifically designated for the expansion of the County's jail or jail operations.

- Sheriff Commissary accounts for the activities of the inmate canteen operated by the Sheriff's Department.

- TSPLOST Discretionary accounts for the accumulation of the discretionary portion of TSPLOST revenues and the related expenditures.

Capital Project Funds are used to account for specific revenues that are legally restricted to capital expenditures.

- TSPLOST Capital Fund accounts for the accumulation of the capital portion of TSPLOST revenues and the capital expenditures. No activity has been recorded in this fund as of June 30, 2022.

TREUTLEN COUNTY, GEORGIA

EXHIBIT 15

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2022

	Special Revenue								Capital Projects	Total
	Drug Abuse Treatment & Education	Crime Victims Assistance	Law Library	Drug Seizure	E911	Jail	Sheriff Commissary	TSPLOST Discretionary	TSPLOST Capital	Nonmajor Governmental Funds
ASSETS										
Cash and cash equivalents	$ 73,034	$ 231,967	$ 20,949	$ 45,816	$ 295,553	$ 100,167	$ 42,165	$ 564,851	$ -	$ 1,374,502
Intergovernmental receivable	-	-	-	-	25,575	-	-	21,542	-	47,117
Interfund receivable	-	-	-	-	-	-	-	-	-	-
Total assets	$ 73,034	$ 231,967	$ 20,949	$ 45,816	$ 321,128	$ 100,167	$ 42,165	$ 586,393	$ -	$ 1,421,619
LIABILITIES AND FUND BALANCE										
Liabilities:										
Accounts payable	$ 37,869	$ -	$ -	$ -	$ 2,106	$ -	$ 19,936	$ 25,370	$ -	$ 85,281
Interfund payable	-	15,183	-	-	141,281	-	-	19,047	-	175,511
Total liabilities	37,869	15,183	-	-	143,387	-	19,936	44,417	-	260,792
Fund Balances:										
Restricted for public safety	35,165	-	-	45,816	177,741	100,167	22,229	-	-	381,118
Restricted for judicial	-	216,784	20,949	-	-	-	-	-	-	237,733
Restricted for public works	-	-	-	-	-	-	-	541,976	-	541,976
Total fund balance	35,165	216,784	20,949	45,816	177,741	100,167	22,229	541,976	-	1,160,827
Total liabilities and fund balance	$ 73,034	$ 231,967	$ 20,949	$ 45,816	$ 321,128	$ 100,167	$ 42,165	$ 586,393	$ -	$ 1,421,619

TREUTLEN COUNTY, GEORGIA

EXHIBIT 16

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
Year Ended June 30, 2022

	Special Revenue								Capital Project	Total
	Drug Abuse Treatment & Education	Crime Victims Assistance	Law Library	Drug Seizure	E911	Jail	Sheriff Commissary	TSPLOST Discretionary	TSPLOST Capital	Nonmajor Governmental Funds
REVENUES										
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 245,126	$ -	$ 245,126
Charges for services	-	-	-	-	111,261	-	16,599	-	-	127,860
Fines and forfeitures	17,885	70,382	19,520	50,572	-	129,139	-	-	-	287,498
Intergovernmental revenue	-	-	-	-	91,666	-	-	-	-	91,666
Interest income	162	499	4	64	610	329	5	1,483	-	3,156
Total revenues	18,047	70,881	19,524	50,636	203,537	129,468	16,604	246,609	-	755,306
EXPENDITURES										
Public Safety	46,124	-	-	17,974	317,263	91,497	11,260	-	-	484,118
Public Works	-	-	-	-		-	-	269,347	-	269,347
Judicial	-	14,005	24,537	-	-	-	-	-	-	38,542
Total expenditures	46,124	14,005	24,537	17,974	317,263	91,497	11,260	269,347	-	792,007
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(28,077)	56,876	(5,013)	32,662	(113,726)	37,971	5,344	(22,738)	-	(36,701)
OTHER FINANCING SOURCE (USE)										
Transfers in	-	-	-	-	91,666	-	-	-	-	91,666
Transfers out	-	-	-	-	-	(45,000)	-	(25,128)	-	(70,128)
Total other financing source (use)	-	-	-	-	91,666	(45,000)	-	(25,128)	-	21,538
NET CHANGE IN FUND BALANCES	(28,077)	56,876	(5,013)	32,662	(22,060)	(7,029)	5,344	(47,866)	-	(15,163)
FUND BALANCE, BEGINNING	63,242	159,908	25,962	13,154	199,801	107,196	16,885	589,842	-	1,175,990
FUND BALANCE, ENDING	$ 35,165	$ 216,784	$ 20,949	$ 45,816	$ 177,741	$ 100,167	$ 22,229	$ 541,976	$ -	$ 1,160,827

TREUTLEN COUNTY, GEORGIA

EXHIBIT 17

BUDGETARY COMPARISON – DRUG ABUSE TREATMENT & EDUCATION FUND
Year Ended June 30, 2022

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Fines and forfeitures	$ 20,000	$ 20,000	$ 17,885	$ (2,115)
Interest income	-	-	162	162
Total revenues	20,000	20,000	18,047	(1,953)
EXPENDITURES				
Public safety	20,000	46,124	46,124	-
Total expenditures	20,000	46,124	46,124	-
NET CHANGE IN FUND BALANCE	-	(26,124)	(28,077)	(1,953)
FUND BALANCE, BEGINNING	63,242	63,242	63,242	-
FUND BALANCE, ENDING	$ 63,242	$ 37,118	$ 35,165	$ (28,077)

TREUTLEN COUNTY, GEORGIA

EXHIBIT 18

BUDGETARY COMPARISON – CRIME VICTIMS ASSISTANCE FUND
Year Ended June 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures	$ 43,000	$ 70,382	$ 27,382
Interest income	100	499	399
Other revenue	-	-	-
Total revenues	43,100	70,881	27,781
EXPENDITURES			
Judicial	22,218	14,005	8,213
Total expenditures	22,218	14,005	8,213
NET CHANGE IN FUND BALANCE	20,882	56,876	35,994
FUND BALANCE, BEGINNING	159,908	159,908	-
FUND BALANCE, ENDING	$ 180,790	$ 216,784	$ 35,994

TREUTLEN COUNTY, GEORGIA

EXHIBIT 19

BUDGETARY COMPARISON – LAW LIBRARY FUND
Year Ended June 30, 2022

	Orignial and Final Budgeted Amount	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures	$ 25,900	$ 19,520	$ (6,380)
Interest income	100	4	(96)
Total revenues	26,000	19,524	(6,476)
EXPENDITURES			
Judicial	26,000	24,537	1,463
Total expenditures	26,000	24,537	1,463
NET CHANGE IN FUND BALANCE	-	(5,013)	(5,013)
FUND BALANCE, BEGINNING	25,962	25,962	-
FUND BALANCE, ENDING	$ 25,962	$ 20,949	$ (5,013)

TREUTLEN COUNTY, GEORGIA

EXHIBIT 20

BUDGETARY COMPARISON – DRUG SEIZURE FUND
Year Ended June 30, 2022

	Orignial and Final Budgeted Amount	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures	$ 24,000	$ 50,572	$ 26,572
Interest income	-	64	64
Total revenues	24,000	50,636	26,636
EXPENDITURES			
Public safety	30,250	17,974	12,276
Total expenditures	30,250	17,974	12,276
NET CHANGE IN FUND BALANCE	(6,250)	32,662	38,912
FUND BALANCE, BEGINNING	13,154	13,154	-
FUND BALANCE, ENDING	$ 6,904	$ 45,816	$ 38,912

TREUTLEN COUNTY, GEORGIA

EXHIBIT 21

BUDGETARY COMPARISON – E911 FUND
Year Ended June 30, 2022

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Charges for services	$ 78,696	$ 111,261	$ 111,261	$ -
Intergovernmental revenue	91,666	91,666	91,666	-
Interest income	-	-	610	610
Total revenues	170,362	202,927	203,537	610
EXPENDITURES				
Public safety	262,028	294,593	317,263	(22,670)
Total expenditures	262,028	294,593	317,263	(22,670)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(91,666)	(91,666)	(113,726)	(22,060)
OTHER FINANCING SOURCE				
Transfer in	91,666	91,666	91,666	-
NET CHANGE IN FUND BALANCE	-	-	(22,060)	(22,060)
FUND BALANCE, BEGINNING	199,801	199,801	199,801	-
FUND BALANCE, ENDING	$ 199,801	$ 199,801	$ 177,741	$ (22,060)

TREUTLEN COUNTY, GEORGIA

EXHIBIT 22

BUDGETARY COMPARISON – JAIL FUND
Year Ended June 30, 2022

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Fines and forfeitures	$ 92,500	$ 135,000	$ 129,139	$ (5,861)
Interest income	-	-	329	329
Total revenues	92,500	135,000	129,468	(5,532)
EXPENDITURES				
Public safety	27,500	90,000	91,497	(1,497)
Total expenditures	27,500	90,000	91,497	(63,997)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	65,000	45,000	37,971	(69,529)
OTHER FINANCING SOURCE				
Transfers out	(45,000)	(45,000)	(45,000)	-
Total other financing source (use)	(45,000)	(45,000)	(45,000)	-
NET CHANGE IN FUND BALANCE	20,000	-	(7,029)	(7,029)
FUND BALANCE, BEGINNING	107,196	107,196	107,196	-
FUND BALANCE, ENDING	$ 127,196	$ 107,196	$ 100,167	$ (7,029)

TREUTLEN COUNTY, GEORGIA

EXHIBIT 23

BUDGETARY COMPARISON – SHERIFF COMMISSARY FUND
Year Ended June 30, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services	$ 12,000	$ 16,599	$ 4,599
Interest income	-	5	5
Total revenues	12,000	16,604	4,604
EXPENDITURES			
Public Safety	12,000	11,260	740
Total expenditures	12,000	11,260	740
NET CHANCE IN FUND BALANCE	-	5,344	5,344
FUND BALANCE, BEGINNING	16,885	16,885	-
FUND BALANCE, ENDING	$ 16,885	$ 22,229	$ 5,344

TREUTLEN COUNTY, GEORGIA

EXHIBIT 24

BUDGETARY COMPARISON – TSPLOST DISCRETIONARY FUND
Year Ended June 30, 2022

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Sales tax revenues	$ 151,000	$ 290,000	$ 245,126	$ (44,874)
Intergovernmental revenues	-	-	-	-
Interest income	-	-	1,483	1,483
Total revenues	151,000	290,000	246,609	(43,391)
EXPENDITURES				
Public works	106,000	264,872	269,347	(4,475)
Total expenditures	106,000	264,872	269,347	(4,475)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	45,000	25,128	(22,738)	(38,916)
OTHER FINANCING SOURCE (USE)				
Transfer out	(45,000)	(25,128)	(25,128)	-
NET CHANGE IN FUND BALANCE	-	-	(47,866)	(47,866)
FUND BALANCE, BEGINNING	589,842	589,842	589,842	-
FUND BALANCE, ENDING	$ 589,842	$ 589,842	$ 541,976	$ (47,866)

Custodial Funds

TREUTLEN COUNTY, GEORGIA

EXHIBIT 25

CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
Year Ended June 30, 2022

	Tax Commissioner	Clerk of Superior Court	Probate Court	Magistrate Court	Sheriff's Office	Total
ASSETS						
Cash	$ 60,150	$ 203,461	$ 126	$ 489	$ -	$ 264,226
Taxes receivable	605,443	-	-	-	-	605,443
Total assets	665,593	203,461	126	489	-	869,669
LIABILITIES						
Due to others	60,150	36,631	126	489	-	97,396
Uncollected taxes	605,443	-	-	-	-	605,443
Total liabilites	665,593	36,631	126	489	-	702,839
NET POSITION						
Restricted for individuals, organizations, and other governments	$ -	$ 166,830	$ -	$ -	$ -	$ 166,830

TREUTLEN COUNTY, GEORGIA

EXHIBIT 26

CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year Ended June 30, 2022

	Tax Commissioner	Clerk of Superior Court	Probate Court	Magistrate Court	Sheriff's Office	Total
ADDITIONS						
Taxes collected	$ 5,238,839	$ -	$ -	$ -	$ -	$ 5,238,839
Fines and fee collected	-	2,253,918	28,648	25,828	359,548	2,667,942
Total additions	5,238,839	2,253,918	28,648	25,828	359,548	7,906,781
DEDUCTIONS						
Taxes disbursed	5,238,839	-	-	-	-	5,238,839
Fines and fees disbursed	-	2,245,990	28,648	25,828	359,548	2,660,014
Total deductions	5,238,839	2,245,990	28,648	25,828	359,548	7,898,853
NET INCREASE IN FIDUCIARY NET POSITION	-	7,928	-	-	-	7,928
Net position - beginning	-	158,902	-	-	-	158,902
Net position - ending	$ -	$ 166,830	$ -	$ -	$ -	$ 166,830

Other Reports

49 West Oak Street
McRae Helena, GA 31055
229-868-5614

Milton CPA Services, LLC

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

To the Board of Commissioners
Treutlen 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 activity, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Treutlen County, Georgia (County) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 28, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Milton CPA Services, LLC

McRae-Helena, Georgia

November 28, 2022

TREUTLEN COUNTY, GEORGIA

Schedule of Findings and Responses

Year Ended June 30, 2022

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1. SUMMARY OF AUDITOR'S RESULTS:

Financial Statements

(i)	Type of report the auditor issued:	Unmodified
(ii)	Internal control over financial reporting:	
	Material weakness(es) identified?	No
	Significant deficiency(s) identified?	None reported
(iii)	Noncompliance material to financial statements noted:	No

2. SIGNIFICANT DEFICIENCIES AND FINDINGS RELATING TO THE FINANCIAL STATEMENTS:

None reported

3. PRIOR YEAR FINDINGS AND SIGNIFICANT DEFICIENCIES:

Prior Year Findings - None
Prior Year Significant Deficiencies - None

OTHER INFORMATION

SCHEDULE OF EXPENDITURES OF SPECIAL LOCAL OPTION SALES TAX
Year Ended June 30, 2022

Project Description Per SPLOST Referendum	Estimated Cost		Expenditures		
	Original	Current	Prior Years	Current Year	Total
Capital projects					
Public works and public safety projects			$ 358,003	$ -	$ 358,003
Culture and Recreation			54,419	-	54,419
Debt service			2,570,282	-	2,570,282
	$ 3,500,000	$ 2,982,704	$ 2,982,704	$ -	$ 2,982,704

Project Description Per SPLOST Referendum	Estimated Cost		Expenditures		
	Original	Current	Prior Years	Current Year	Total
Capital projects					
Public works and public safety projects			$ 445,434	$ 70,425	$ 515,859
Courthouse renovations and repairs			-	42,533	42,533
Culture and recreation			110,186	-	110,186
Intergovernmental payments			407,003	235,850	642,853
Debt service			93,115	44,253	137,368
	$ 4,000,000	$ -	$ 1,055,738	$ 393,061	$ 1,448,799