WHEELER COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2022

Milton CPA Services, LLC
Certified Public Accountant
Certified Internal Auditor
Certified Government Auditing Professional

WHEELER COUNTY, GEORGIA
FINANCIAL STATEMENTS

TABLE OF CONTENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Page(s)
I. FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	1-3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet - Governmental Funds	6
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities - Governmental Funds	9
Fiduciary Funds -	
Statement of Fiduciary Net Position – Custodial Funds	10
Statement of Changes in Fiduciary Net Position	11
Notes to the Financial Statements	12-30
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	31-32
Notes to Required Supplementary Information	33
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:	
Combining Balance Sheet - Nonmajor Governmental Funds	34
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	35
Combining Statement of Fiduciary Net Position - Custodial Funds	36
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds	37
Schedule of Revenues and Expenditures – Budget and Actual – Department of Transportation	38
Schedule of Revenues and Expenditures – Budget and Actual – Heart of Georgia Altamaha RDC	39

WHEELER COUNTY, GEORGIA
FINANCIAL STATEMENTS

TABLE OF CONTENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Page(s)
SUPPLEMENTARY SCHEDULES:	
Schedule of Expenditures of Special Purpose Local Option Sales Tax Proceeds	40-41

II. REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS

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 *Governmental Auditing Standards*	42-43
Schedule of Findings and Responses	44-45

I. FINANCIAL SECTION

- **INDEPENDENT AUDITOR'S REPORT**
- **BASIC FINANCIAL STATEMENTS**

49 West Oak Street
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Milton CPA Services, LLC

INDEPENDENT AUDITOR'S REPORT

Wheeler County Board of Commissioners
Wheeler County, Georgia
Alamo, Georgia 30411

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Wheeler County, Georgia as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Wheeler County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wheeler County, Georgia as of December 31, 2022, and the respective changes in financial position 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 Wheeler County, Georgia, 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 Wheeler County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wheeler County, Georgia 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 Wheeler County, Georgia '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

Management has omitted the Management's Discussion and Analysis for the year ended December 31, 2022 that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wheeler County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and the budgetary schedules presented on pages 33 through 38 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements 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 pages 39-40 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 December 31, 2022 and in our opinion, are fairly stated in all material respects, in relation to the financial statements taken as a whole.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2023 on our consideration of the Authority'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 Authority'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 Authority's internal control over financial reporting and compliance.

Mitton CPA Services, LLC

McRae Helena, Georgia

June 9, 2023

WHEELER COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2022

	Primary Government		Component Unit
	Governmental Activities	Prior Year (As restated)	Wheeler County Public Health Center
ASSETS			
Cash and cash equivalents	$ 6,014,800	$ 4,408,512	$ 609,064
Taxes receivable, net of uncollectible accounts	2,158,697	1,952,117	-
Other receivables	23,452	-	15,985
Prepaids	9,053	-	-
Proportionate share of collective net OPEB benefit	-	-	13,726
Capital assets:			
Nondepreciable	147,086	565,500	-
Depreciable, net	5,891,485	5,650,533	5,320
Total assets	14,244,573	12,576,662	644,095
DEFFERED OUTFLOWS OF RESOURCES	-	-	94,938
LIABILITIES			
Accounts payable	244,984	51,471	1,299
Other liabilities	1,193	2,142	13,835
Unearned revenue	1,473,532	762,871	-
Noncurrent liabilities:			
Proportionate share of collective net pension liability	-	-	107,098
Due within one year	275,805	231,348	-
Due in more than one year	169,222	238,413	-
Total liabilities	2,164,736	1,286,245	122,232
DEFFERED INFLOWS OF RESOURCES	-	-	165,647
NET POSITION			
Net investment in capital assets	5,593,544	5,746,272	5,320
Restricted			
SPLOST	1,403,351	1,320,213	-
Transportation SPLOST	841,980	697,488	-
American rescue plan	1,423	426	
Multi-grant	1,491	1,491	-
Expendable trust	31,128	30,196	-
Sheriff commissary	9,104	3,949	-
Prior year program income	-	-	101,176
Unrestricted	4,197,816	3,490,382	344,658
Total net position	$ 12,079,837	$ 11,290,417	$ 451,154

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary government -			
Governmental activities:			
General government	$ 982,233	$ 355,482	$ 74,358
Judicial	462,516	181,145	-
Public safety	1,893,314	199,117	-
Public works	1,351,855	56,534	-
Health and welfare	264,553	164,198	-
Culture and recreation	136,369	3,989	-
Housing and development	120,130	-	-
Interest on long-term debt	9,748	-	-
Total primary government	$ 5,220,718	$ 960,465	$ 74,358
Component unit -			
Wheeler County Public Health Center	$ 280,919	$ 75,823	$ 272,979
Total component units	$ 280,919	$ 75,823	$ 272,979

General revenues:
Property taxes
Transfer taxes
Railroad equipment taxes
Sales taxes
Hotel and motel taxes
Beer and wine taxes
Insurance premium taxes
Intra/inter agency
Other local funds
Gain on sale of capital assets
Interest income

Total general revenues

Change in net position

Net position - beginning
Prior period adjustment
Net position - beginning - as restated

Net position - ending

Program Revenues	Net (Expense) Revenue and Changes in Net Position		
	Primary Government		Component Unit
Capital Grants and Contributions	Governmental Activities	Prior Year (As restated)	Wheeler County Public Health Center
$ 738,681	$ 186,288	$ (297,492)	
-	(281,371)	(319,630)	
-	(1,694,197)	(1,422,639)	
1,006	(1,294,315)	(1,210,508)	
-	(100,355)	(59,072)	
-	(132,380)	(151,731)	
-	(120,130)	(102,180)	
-	(9,748)	(15,327)	
$ 739,687	(3,446,208)	(3,578,579)	
$ -			$ 63,553
$ -			63,553
	2,721,138	2,732,412	-
	-	2,778	-
	16,081	15,641	-
	1,083,180	1,122,904	-
	56,598	43,571	-
	4,353	6,048	-
	296,248	298,779	-
	-	-	35,342
	-	-	861
	55,558	356	-
	2,472	3,209	-
	4,235,628	4,225,698	36,203
	789,420	647,119	99,756
	12,053,288	10,643,298	351,398
	(762,871)	-	-
	11,290,417	10,643,298	351,398
	$ 12,079,837	$ 11,290,417	$ 451,154

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General	SPLOST 2017
ASSETS		
Cash and cash equivalents	$ 2,285,231	$ 1,134,707
Taxes receivable - net of uncollectible accounts	2,094,050	36,258
Other receivables	23,452	-
Prepaids	9,053	-
Total assets	$ 4,411,786	$ 1,170,965
LIABILITIES		
Accounts payable	$ 212,777	$ 12,954
Unearned revenue	-	-
Other liabilities	1,193	-
Total liabilities	213,970	12,954
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	1,574,287	-
Total deferred inflows of resources	1,574,287	-
FUND BALANCES		
Restricted:		
SPLOST	-	1,158,011
Transportation SPLOST	-	-
American rescue plan	-	-
Sheriff Commissary	-	-
Multipurpose grant	-	-
Expendable trust	-	-
Unassigned	2,623,529	-
Total fund balances	2,623,529	1,158,011
Total liabilities, deferred inflows of resources and fund balances	$ 4,411,786	$ 1,170,965

Transportation SPLOST	America Rescue Plan	Nonmajor Funds	Total Governmental Funds
$ 813,591	$ 1,474,955	$ 306,316	$ 6,014,800
28,389	-	-	2,158,697
-	-	-	23,452
-	-	-	9,053
$ 841,980	$ 1,474,955	$ 306,316	$ 8,206,002
$ -	$ -	$ 19,253	$ 244,984
-	1,473,532	-	1,473,532
-	-	-	1,193
-	1,473,532	19,253	1,719,709
-	-	-	1,574,287
-	-	-	1,574,287
-	-	245,340	1,403,351
841,980	-	-	841,980
-	1,423	-	1,423
-	-	9,104	9,104
-	-	1,491	1,491
-	-	31,128	31,128
-	-	-	2,623,529
841,980	1,423	287,063	4,912,006
$ 841,980	$ 1,474,955	$ 306,316	$ 8,206,002

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

Amounts reported for governmental activities in the statement of net position are different because:		
Total governmental fund balance (page 5)		$ 4,912,006
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		
Cost of capital assets	$ 11,536,138	
Less accumulated depreciation	(5,497,567)	6,038,571
Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		1,574,287
Long-term liabilities, such as bonds payable and capital leases are not due and payable in the current period and, therefore, are not reported in the funds.		
Lease payable	$ (250,027)	
Bonds payable	(195,000)	(445,027)
Net position of governmental activities (page 3		$ 12,079,837

The accompanying Notes to Financial Statements are an integral part of these statements.

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WHEELER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General	SPLOST 2017
REVENUES		
General property taxes	$ 3,311,093	$ -
Other taxes	649,319	462,322
Intergovernmental	885,670	-
Interest income	1,475	1,006
Other income	831,389	-
Total revenues	5,678,946	463,328
EXPENDITURES		
Current:		
General government	897,915	-
Judicial	450,850	-
Public safety	1,798,504	-
Public works	782,169	-
Health and welfare	256,932	-
Culture and recreation	104,184	-
Housing and development	63,532	-
Intergovernmental	-	169,952
Debt service:		
Principal	-	190,000
Interest	-	5,510
Capital outlay:		
Public safety	66,163	-
Public works	206,614	6,500
Health and welfare	13,518	-
Culture and recreation	-	8,228
Total expenditures	4,640,381	380,190
OTHER FINANCING SOURCES (USES)		
Lease proceeds	206,614	-
Transfer in (out)	52,210	-
Total other financing sources (uses)	258,824	-
Net change in fund balances	1,297,389	83,138
Fund balances, beginning	1,326,140	1,074,873
Prior period adjustment	-	-
Fund balances, beginning, as restated	1,326,140	1,074,873
Fund balances, ending	$ 2,623,529	$ 1,158,011

Transportation SPLOST	America Rescue Plan	Nonmajor Funds	Total Governmental Funds
$ -	$ -	$ -	$ 3,311,093
288,221	-	56,598	1,456,460
-	52,210	-	937,880
-	997	-	3,478
-	-	65,347	896,736
288,221	53,207	121,945	6,605,647
-	-	56,203	954,118
-	-	-	450,850
-	-	-	1,798,504
-	-	-	782,169
-	-	-	256,932
-	-	3,057	107,241
-	-	56,598	120,130
-	-	-	169,952
41,348	-	-	231,348
4,238	-	-	9,748
-	-	-	66,163
98,143	-	-	311,257
-	-	-	13,518
-	-	-	8,228
143,729	-	115,858	5,280,158
-	-	-	206,614
-	(52,210)	-	-
-	(52,210)	-	206,614
144,492	997	6,087	1,532,103
697,488	763,297	280,976	4,142,774
-	(762,871)	-	(762,871)
697,488	426	280,976	3,379,903
$ 841,980	$ 1,423	$ 287,063	$ 4,912,006

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Amounts reported for governmental activities in the statement of activities (page 4) are different because:		
Net change in fund balances - total governmental funds (page 7)		$ 1,532,103
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	$ 399,166	
Depreciation expense	(571,074)	(171,908)
In the statement of activities, only the gain on the sale of capital assets is reported. However, 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 remaining cost of the capital assets sold.		(5,554)
Revenues in the statement of activities that are unearned at the time of reciept are not reported as revenues in the funds.		
Property taxes:		
Unavailable revenue - property taxes at December 31, 2022	$ 1,574,287	
Unavailable revenue - property taxes at December 31, 2021	(2,164,242)	(589,955)
The issuance of long-term debt (e.g. bonds, leases), provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Lease proceeds	$ (206,614)	
Repayment of long-term debt	231,348	24,734
Change in net position of governmental activities (page 4		$ 789,420

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2022

ASSETS		
Cash	$	93,475
Taxes receivable (net allowance for uncollectible accounts)		1,919,441
Total assets	$	2,012,916
NET POSITION		
Net position - held for others	$	2,012,916
Total net position	$	2,012,916

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Total Custodial Funds
ADDITIONS	
Taxes collected for other agencies	$ 2,151,454
Court fees collected for other agencies	28,523
Court individual cases	152,936
Sheriff fees collected	77,673
Total additions	2,410,586
DEDUCTIONS	
Payments of court fees to other agencies	78,024
Payments to others	194,251
Payments of taxes to other agencies	2,326,964
Total deductions	2,599,239
Change in net position	(188,653)
Net position - beginning	2,201,569
Net position - ending	$ 2,012,916

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of government-wide financial statements

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

B. Reporting entity

Wheeler County, Georgia (the County), was incorporated August 14, 1912, under provisions of the laws of the State of Georgia. The County operates under a three member board of commissioners form of government and provides the following services in addition to general administrative responsibilities: public safety, construction and maintenance of roads and bridges, health and sanitation.

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financially accountable and, as such, should be included within the County's financial statements. The County (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the County. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The component units are discretely presented and are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

A brief descriptions of the discretely presented component unit follows:

Wheeler County Board of Health - Provides for various health services for citizens in Wheeler County under a contract with the Georgia Department of Public Health. The County appoints the majority of the Board of Directors and has a significant relationship with the Board of Health. The Health Department is reported on a June 30, 2022 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office by calling 912-568-7161.

Governmental accounting standards require reasonable separation between the Primary Government and it's discretely presented component units, both in the financial statements and in the related notes and required supplementary information. Because the discretely presented component unit, although legally separate, have been and are operated as if it is part of the primary government, there are limited instances where special note reference or separation will be required. If no separate note reference or categorization is made, the user should assume that information presented is equally applicable.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities (as applicable) incorporate data from the government's enterprise fund. 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.

As discussed earlier, the County has one discretely presented component unit. While it is not considered to be a major component unit, it is nevertheless shown in a separate column in the government-wide financial statements.

D. Basis of presentation – fund financial statements

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

The County reports the following major governmental funds:

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

SPLOST 2017 Capital Projects Fund accounts for 1% sales tax proceeds required to be used for capital outlay for equipment and infrastructure enhancement purposes as authorized by local referendum.

Transportation SPLOST accounts for the sales tax proceeds and related capital outlay and other expenditures related to the Transportation Investment Act.

American Rescue Plan accounts for emergency funding for eligible state, local, territorial, and tribal governments to respond to the COVID-19 emergency.

Additionally, the County reports the following fund types:

Capital Project Funds accounts for the grant or other proceeds and related capital outlay and other expenditures.

Special Revenue Funds - Used to account for the proceeds of revenue sources other than special assessments, or major capital projects that are legally restricted to expenditures for specified purposes.

Custodial Funds - Used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.* The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting and are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Custodial funds generally are used to account for assets that the government holds on behalf of others as their agent.

F. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. ***Cash and Cash Equivalents*** - include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

   State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements and investment pools. Investments in non-negotiable certificates of deposit are stated using a cost-based measure.

2. ***Short-term Interfund Receivables/Payables*** - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. The purpose of the interfund balances is to account for those transactions that have not been settled as of the financial statement date. These receivables and payables are classified as "due from other funds" or "due to other funds" on the respective fund's balance sheet and as internal balances on the statement of net position. All interfund balances shown are expected to be settled within one year.

3. ***Taxes Receivable and Other Receivables*** - Taxes receivable and other receivables, are shown net of an allowance for uncollectible accounts. The allowance for general government accounts receivable is derived from the age of the individual receivable and consists of a percentage of the receivable, based upon actual historical losses.

4. ***Prepaid Items*** - Payments made to vendors for services that will benefit periods beyond December 31, 2022, are recorded as prepaid items. Prepaid items are expensed using the consumption method.

5. ***Bond Issuance Costs*** – At the government fund reporting level, bond proceeds are reported as other financing sources at the face amount of the bonds issued. Bond issuance costs are reported as debt service expenditures.

6. ***Capital Assets*** - Capital assets purchased or acquired are carried at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date donated. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized in the government-wide financial statements to the extent the County's capitalization threshold of $5,000 is met. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on capital assets is calculated on the straight-line basis over the estimated useful lives of the respective assets as follows:

• Infrastructure	20 - 40 years
• Buildings and plant	40 years
• Machinery and equipment	5 - 20 years
• Intangible lease assets	5 years

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

7. Compensated Absences - National Council on Governmental Accounting Statement 4, effective for fiscal years beginning after December 31, 1982, requires that vacation and sick pay benefits be accrued when: 1) the employer's obligation to employees' right to receive compensation for future benefits is attributable to employee's service already rendered; 2) the obligation relates to rights that vest or accumulate; 3) payment of the compensation is probable; and 4) the amount can be reasonably estimated.

The County compensates all employees for unused vacation at fiscal year-end; therefore, no accrual for vacation is necessary at December 31, 2022.

There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when the employees separate from service with the County.

8. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The County has no item that qualifies for reporting in this category.

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- **Nonspendable** - fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (ie., 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 County Commissioners through the adoption of a resolution. The County Commissioners also 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 purpose, but are neither restricted nor committed. Through resolution, the County Commissioners have authorized the Chairman to assign fund balances.

- **Unassigned** - fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

10. Fund balance flow assumptions

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

11. Net position flow assumption

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

It is the County's policy to consider restricted – net position to have been depleted before unrestricted - net position is applied.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

12. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the period. Actual results could differ from those estimates.

G. Revenues and expenditures/expenses

1. Program revenues

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

2. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Property taxes for 2022 were levied by the County on December 16, 2022 and were due on March 15, 2023. The tax rate assessed for 2022 property taxes was $15.922 per $1,000 of assessed taxable property value for the unincorporated areas of Wheeler County, and $18.866 per $1,000 of assessed taxable property value for the incorporated areas. The taxable values for the unincorporated and incorporated areas amounted to $89,750,302 and $48,144,461 respectively.

H. Subsequent events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 9, 2023 and determined there were no events that occurred that required disclosure.

I. Restatement of Fund Balance for Fiscal Year 2021

In conformity with GAAP, the 2021 fund balance of the American Rescue Plan fund has been restated to properly account for unearned grant revenue at fiscal year-end December 31, 2021 of $1,473,532. The County's net position as of December 31, 2021 has been restated by the same amount.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

J. Implementation of GASB 87

The County has implemented GASB Statement 87, "*Leases*." The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The County had no recorded lease receivables or payables as of December 31, 2022.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary basis of accounting

The County's procedures in establishing, maintaining and revising budgetary data reflected in the financial statements are as follows: Prior to January 1, the Board of Commissioners (the Board) prepares a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and expected means of financing. Public hearings are conducted in the Board's Office to obtain taxpayer comments. Prior to January 1, the budget is legally enacted through approval by the Board. The Board is authorized to transfer budgeted amounts between departments within any fund. Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. Budgets for the General Fund and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles. All appropriations lapse at the end of the fiscal year on December 31st.

B. Encumbrances

Encumbrances accounting, the method by which purchase orders, contracts, and other commitments for expenditures of funds are recorded in order to reserve that portion of the applicable appropriation of expected revenues, is not utilized by the County because it is, at present, not considered necessary to assure effective budgetary control or to facilitate effective cash planning and control.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

C. Expenditures exceed appropriations

During the year ended December 31, 2022, expenditures exceeded appropriations in the following functions:

	Expenditures	Appropriations	Variance
General fund:			
Sheriff	915,665	827,576	(88,089)
Emergency medical services	557,431	438,662	(118,769)
Coroner / medical examiner	16,792	15,654	(1,138)
Other protection	294,618	189,523	(105,095)
Airport	7,443	6,000	(1,443)
Capital outlay - Public safety	66,163	45,300	(20,863)

The County absorbed these excesses as a result of expenditures at other department levels not exceeding budgeted totals, revenues and available fund balance.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

A summary of the County's deposits and investments at December 31, 2022 follows:

Account Balances	
Petty cash	$ 400
Demand deposits	6,562,641
Certificates of deposit	60,823
	$ 6,623,864

Ownership of Funds	
Primary Government -	
Governmental funds	$ 6,014,800
Component Unit -	
Wheeler County Public Health Center	609,064
Total reporting entity	$ 6,623,864

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

Custodial Credit Risk is the risk that in the event of a bank failure, the County's deposits (in excess of FDIC insurance) may not be returned to us.

***Deposits**:*

The County's deposits at year-end were entirely covered by federal depository insurance or by collateral held by the County's custodial banks in the County's name.

Investments:

Interest Rate Risk is the risk that changes in interest rates will adversely affect the value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The County has no investment policy that would further limit its investment choices from those authorized and listed in Note I F 1.

B. Taxes Receivable and Allowances for Uncollectible Accounts

Taxes receivable and allowances for uncollectible accounts at December 31, 2022 are as follows:

	Receivable	Allowance	Net
General Fund	$ 2,209,267	$ (115,217)	$ 2,094,050
SPLOST 2017	36,258	-	36,258
Transportation SPLOST	28,389	-	28,389
Total	$ 2,273,914	$ (115,217)	$ 2,158,697

Property tax revenues are recognized when they have become available. Available means when due, or past due and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Taxes relating to the current budget and collected within 60 days after the fiscal year end are recognized as revenue currently.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

C. Interfund Receivables and Payables

Generally, outstanding balances between funds reported as due to/from other funds includes outstanding charges by one fund to another for services or goods, subsidy commitments outstanding, and other miscellaneous receivables and payable s between funds. Balances to which a fiduciary fund is a party are treated as external receivables and payables.

The County had no interfund receivables and payables at December 31, 2022.

D. Transfers

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the funds to finance various programs accounted for in other funds in accordance with budgetary authorizations; and to segregate money for anticipated capital projects. For the year ended December 31, 2022, funds were transferred by the County from the American Rescue Plan fund to the General fund for hazard pay.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

E. Capital Assets

Following is a summary of changes in capital assets:

Primary Government:

	Balance December 31, 2021	Additions	Transfers/ Retirements	Balance December 31, 2022
Capital assets, not being depreciated:				
Land	$ 147,086	$ -	$ -	$ 147,086
Construction in progress	418,414	-	(418,414)	-
Total capital assets not being depreciated	565,500	-	(418,414)	147,086
Capital assets, being depreciated:				
Infrastructure	4,836,122	63,293	418,414	5,317,829
Buildings and improvements	2,287,001	20,018	-	2,307,019
Machinery and equipment	3,424,523	109,241	(173,536)	3,360,228
Intangible lease asset - equipment	197,363	206,614	-	403,977
Total capital assets being depreciated	10,745,009	399,166	244,878	11,389,053
Less accumulated depreciation for:				
Infrastructure	1,141,028	253,195	-	1,394,223
Buildings and improvements	935,448	63,155	-	998,603
Machinery and equipment	2,866,688	184,260	(167,982)	2,882,966
Intangible lease asset - equipment	151,312	70,464	-	221,776
Total accumulated depreciation	5,094,476	571,074	(167,982)	5,497,568
Governmental activities capital assets, net	$ 6,216,033	$ (171,908)	$ (5,554)	$ 6,038,571

Depreciation expense was charged to functions / programs as follows:

General government	$ 28,115
Judicial	11,666
Public safety	94,810
Public works	399,734
Health and welfare	7,621
Culture and recreation	29,128
Total depreciation expense	$ 571,074

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

Component Units:

	Balance June 30, 2021	Additions	Transfers/ Retirements	Balance June 30, 2022
Capital assets, being depreciated:				
Equipment and vehicles	$ 13,180	$ 5,320	$ -	$ 18,500
Total capital assets being depreciated	13,180	5,320	-	18,500
Less accumulated depreciation for:				
Equipment and vehicles	13,180	-	-	13,180
Total accumulated depreciation	13,180	-	-	13,180
Governmental activities capital assets, net	$ -	$ 5,320	$ -	$ 5,320

Depreciation expense was charged to functions / programs as follows:

Component unit:	
Wheeler County Public Health Center	$ -

F. Short-Term Obligations

Tax Anticipation Note Payable

From time to time the County will have issued a tax anticipation note due on December 31st of each year. The notes are issued for cash flow purposes and are retired from the property tax revenues collected. For the year ended December 31, 2022, the County did not issue a tax anticipation note.

G. Long-Term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2022:

	Beginning Balance	Additions	Payments/ Retirements	Ending Balance	Current Portion	Long-term Portion
Governmental activities -						
General obligation sales tax bond - Series 2017	385,000	-	(190,000)	195,000	195,000	-
Lease liability	84,761	206,614	(41,348)	250,027	80,805	169,222
Governmental activities - long-term liabilities	$ 469,761	$ 206,614	$ (231,348)	$ 445,027	$ 275,805	$ 169,222

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

General Obligation Sales Tax Bond, Series 2018

During fiscal year 2017 Wheeler County voters passed a one percent special local option sales tax for funding various capital projects. In January 2018, the County issued $1,080,000 of general obligation sales tax bonds, series 2017. The total proceeds of the bond net of issuance costs totaled $1,033,940. The bonds were issued to provide immediate funding for one of the capital projects. The bonds are to be repaid from the sales tax proceeds and require that annually, the sales tax be set aside in a sinking fund sufficient to pay that year's debt service before any sales tax proceeds are utilized for capital project expenditures.

Annual debt service requirements as of December 31, 2022 for the General Obligation Sales Tax Bond, Series 2017 are as follows:

Year Ending December 31,	Principal	Interest	Total Payment
2023	$ 195,000	$ 1,851	$ 196,851

Lease Liability

During fiscal year 2018, Wheeler County entered into a lease agreement with Caterpillar Financial for the right to use a 140K Motorgrader for the highways and streets department. The lease agreement had an original amount of $197,363 payable in annual payments of $45,586 beginning in March 2022 and ending March 2023 at an interest rate of 5%. Annual debt service requirements as of December 31, 2022 are as follows:

Year Ending December 31,	Principal	Interest	Total Payment
2023	$ 43,413	$ 2,171	$ 45,584

During fiscal year 2022, Wheeler County entered into a lease agreement with Caterpillar Financial for the right to use a 140 Cat Motorgrader for the highways and streets department. The lease agreement had an original amount of $206,614 payable in annual payments of $47,723 beginning in April 2023 and ending April 2027 at an interest rate of 5%. Annual debt service requirements as of December 31, 2022 are as follows:

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

Year Ending December 31,	Principal	Interest	Total Payment
2023	$ 37,392	$ 10,331	$ 47,723
2024	39,261	8,461	47,722
2025	41,225	6,498	47,723
2026	43,286	4,437	47,723
2027	45,450	2,273	47,723
	$ 206,614	$ 32,000	$ 238,614

H. Fund Equity

Fund Balances:

- ***Restricted*** – The following fund balances are restricted for:

Capital Projects Fund:	
SPLOST 2017 & 2011 – used to account for capital projects financed with SPLOST	$ 1,403,351
Tranportation SPLOST – used to account for capital projects financed with TSPLOST	841,980
Special Revenue Funds:	
American Rescue Plan - accounts for emergency funding for response to the COVID-19 emergency	1,423
Multipurpose Grant – used to account for grant proceeds and expenditures to be used for specific purposes as called for in grant agreements	1,491
Expendable Trust – used to provide resources for the operating activities of the law library	31,128
Sheriff Commissary – Used to account for the activities of the inmate canteen	9,104
	$ 2,288,477

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

Net Position:

Net Investment in capital assets reported on the government-wide statement of net position as of December 31, 2022 are as follows:

	Governmental Activities
Net investment in capital assets	
Cost of capital assets	$ 11,536,138
Less accumulated depreciation	(5,497,567)
Book value	6,038,571
Less capital related debt	(445,027)
Net investment in capital assets	$ 5,593,544

I. Retirement Commitments

The following retirement and pension plans are in effect for County officials but are under control of the State of Georgia, not the County:

A. Probate Judges' Retirement Fund of Georgia

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

B. Clerk of Superior Court Retirement Fund

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

C. Sheriff's Retirement Fund/Peace Officer's Annuity and Benefit Fund

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

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

J. Commitments and Contingencies

The County receives grant monies for various purposes. All grant monies received by the County are subject to examination and adjustment by the applicable governmental agency or their designee. However, in the opinion of the County officials, adjustments resulting from such examination are not expected to differ materially from amounts reflected in the accompanying financial statements.

There are several lawsuits pending in which the County is involved. The County Attorney has advised that potential claims against the County resulting from such litigation are such that they would not materially affect the financial statements of the County.

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the fiscal year ending December 31, 2022, the County was covered by general liability insurance with Scottsdale Indemnity General Liability through Stamps-Walker Insurance Agency.

The County is also part of the ACCG Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

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

The responsibilities of the pool are to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability. The pool 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.

IV. OTHER INFORMATION

B. Landfill Closure and Post closure Care Costs

State and federal laws and regulations require the County 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. Although closure and post-closure costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The County closed its landfill in 1998 and will continue to monitor functions at the site for the next twenty-five years. As of December 31, 2022, the landfill has reached 100% capacity and recognized $335,490 of the estimated total closure and post-closure costs of $335,490. Actual costs for closure and post-closure may be higher due to inflation, changes in technology, or changes in regulation.

C. Joint Venture

Wheeler County, in conjunction with cities and counties in the sixteen (16) county Heart of Georgia area are members of the Heart of Georgia Altamaha Regional Commission (RC). Membership in an RC is automatic for each municipality and county in the state. The official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RCs. Each county and municipality in the state is required by law to pay minimum annual dues to the RC. The county paid annual dues in the amount of $4,863 to the RC for the year ended December 31, 2022. The RC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The County board members and municipal board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the County or municipality) to serve as the nonpublic Board member from a County. Copies of the RC's financial statements may be obtained from the Heart of Georgia Altamaha Regional Commission.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines RCs as "public agencies and instrumentalities of their members". Georgia laws also provide that the member governments are liable for any debts or obligations of a RC beyond its resources. (O.C.G.A. 50-8-39.1)

D. Hotel/Motel Tax

The County levies a hotel/motel tax under the provisions of O.C.G.A. 48-13-51. The code section provides that the County shall expend for the purpose of promoting tourism, conventions, and trade shows a percentage of the total taxes collected under this Code section which is not less than the percentage of such tax collections expended for such purposes during the immediately preceding fiscal year. During 2022, the County received $56,598 in hotel/motel tax. The County distributed $28,299 to the Wheeler County Chamber of Commerce and $28,299 to the State of Georgia Department of Natural Resources. The expended amounts total 100% of the amount received by the County.

For the year ended December 31, 2022, the County has complied with the expenditure requirements of code section 48-13-51.

IV. OTHER INFORMATION

E. Defined Contribution Plan

The County's defined contribution plan, the Wheeler County Deferred Compensation Plan (the "Plan"), allows employees to contribute pretax to a retirement annuity with a portion matched by the County. Matching portions by the County are determined based on number of years of service for the County. The plan is affiliated with the National Association of Counties and is administered by Nationwide Retirement Solutions, Inc. The Plan was established under the Internal Revenue Service Code Section 457(b) and the County is assigned the authority to establish and amend the provisions of the Plan.

Employees are not required to contribute to the plan but may begin contributing once employed by the County. The County has chosen to match a portion of the amounts contributed by the employees based on number of years experience. Once an employee has reached 2 years of service, the County matches amounts paid by employees up to 2 percent of the employee's gross salary. After 5 years of service, the County matches 3 percent of the employee's gross salary. In the employee's 10^{th} year of service, the County matches 4 percent of the employee's gross salary and after 15 years of service, the County matches 5 percent of the employee's gross salary. Five percent is the maximum the County will match.

During 2022, County employees contributed $27,183 and the County matched $16,124.

WHEELER COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Over (Under)
	Original	Final	Actual	
REVENUES				
General property taxes	$ 2,484,139	$ 2,484,139	$ 3,311,093	$ 826,954
Other taxes	802,600	802,600	649,319	(153,281)
Licenses and permits	3,500	3,500	-	(3,500)
Intergovernmental	568,148	568,148	885,670	317,522
Interest income	2,100	2,100	1,475	(625)
Other income	605,400	605,400	831,389	225,989
Total revenues	4,465,887	4,465,887	5,678,946	1,213,059
EXPENDITURES				
Current:				
General government:				
General government	492,466	492,466	435,145	(57,321)
Elections	122,342	122,342	87,424	(34,918)
General adminstration	436,848	436,848	375,346	(61,502)
Judicial	458,334	458,334	450,850	(7,484)
Public safety:				
Sheriff	827,576	827,576	915,665	88,089
Fire	16,480	16,480	13,998	(2,482)
Emergency medical services	438,662	438,662	557,431	118,769
Coroner / medical examiner	15,654	15,654	16,792	1,138
Other protection	189,523	189,523	294,618	105,095
Public works:				
Highways and streets	572,286	572,286	548,077	(24,209)
Solid waste and recycling	300,521	300,521	234,092	(66,429)
Health and welfare:				
Health	55,984	55,984	55,120	(864)
Welfare	2,800	2,800	2,800	-
Community services	281,725	281,725	199,012	(82,713)
Culture and recreation	131,664	131,664	104,184	(27,480)
Housing and development:				
Conservation	83,912	83,912	56,089	(27,823)
Economic development and assistance	28,000	28,000	-	(28,000)
Airport	6,000	6,000	7,443	1,443

WHEELER COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Over
	Original	Final	Actual	(Under)
EXPENDITURES (Continued)				
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay:				
General government	40,500	40,500	-	(40,500)
Judicial	5,500	5,500	-	(5,500)
Public safety	45,300	45,300	66,163	20,863
Public works	443,148	443,148	206,614	(236,534)
Health and welfare	13,800	13,800	13,518	(282)
Housing and Development	2,300	2,300	-	(2,300)
Total expenditures	5,011,325	5,011,325	4,640,381	(370,944)
OTHER FINANCING SOURCES (USES)				
Loan proceeds	-	-	206,614	206,614
Transfer in (out)	-	-	52,210	52,210
Total other financing sources (uses)	-	-	258,824	258,824
Net change in fund balances	$ (545,438)	$ (545,438)	1,297,389	$ 1,842,827
Fund balances, beginning			1,326,140	
Fund balances (deficits), ending			$ 2,623,529	

Refer to Independent Auditor's Report.

1. Budgetary Policy

The budget is prepared by the Board of Commissioners (the Board) using generally accepted accounting principles. The budget is then adopted by ordinance of the Board, as required by generally accepted accounting principles.

The level of budgetary control (the level at which expenditures may not exceed appropriations) is at the department level with the following provisions:

- The County Clerk may transfer funds from one object or purpose to another within the same department.
- The Board may amend the budget by motion during the fiscal year.

Formal budgetary integration is employed as a management control device during the year for all budgeted funds.

2. Excess of Expenditures Over Appropriations in Individual Funds

During the year ended December 31, 2022, expenditures exceeded appropriations in the following functions:

	Expenditures	Appropriations	Variance
General fund:			
Sheriff	915,665	827,576	(88,089)
Emergency medical services	557,431	438,662	(118,769)
Coroner / medical examiner	16,792	15,654	(1,138)
Other protection	294,618	189,523	(105,095)
Airport	7,443	6,000	(1,443)
Capital outlay - Public safety	66,163	45,300	(20,863)

WHEELER COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Special Revenue				Capital Projects	Total Nonmajor
	Multipurpose Grant	Expendable Trust Fund	Sheriff Commissary	Hotel/Motel Tax	SPLOST 2011	Governmental Funds
ASSETS						
Cash and cash equivalents	$ 1,491	$ 31,128	$ 28,357	$ -	$ 245,340	$ 306,316
Total assets	$ 1,491	$ 31,128	$ 28,357	$ -	$ 245,340	$ 306,316
LIABILITIES						
Accounts payable	$ -	$ -	$ 19,253	$ -	$ -	$ 19,253
Total liabilities	-	-	19,253	-	-	19,253
FUND BALANCES						
Restricted	1,491	31,128	9,104	-	245,340	287,063
Total fund balances	1,491	31,128	9,104	-	245,340	287,063
Total liabilities and fund balances	$ 1,491	$ 31,128	$ 28,357	$ -	$ 245,340	$ 306,316

Refer to Independent Auditor's Report.

WHEELER COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue				Capital Projects	Total Nonmajor
	Multipurpose Grant	Expendable Trust Fund	Sheriff Commissary	Hotel/Motel Tax	SPLOST 2011	Governmental Funds
REVENUES						
Other taxes	$ -	$ -	$ -	$ 56,598	$ -	$ 56,598
Other income	-	3,989	61,358	-	-	65,347
Total revenues	-	3,989	61,358	56,598	-	121,945
EXPENDITURES						
Current:						
General government	-	-	56,203	-	-	56,203
Culture and recreation	-	3,057	-	-	-	3,057
Housing and development	-	-	-	56,598	-	56,598
Total expenditures	-	3,057	56,203	56,598	-	115,858
Net change in fund balances	-	932	5,155	-	-	6,087
Fund balances, beginning	1,491	30,196	3,949	-	245,340	280,976
Fund balances, ending	$ 1,491	$ 31,128	$ 9,104	$ -	$ 245,340	$ 287,063

Refer to Independent Auditor's Report.

WHEELER COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2022

	Custodial Funds					
	Clerk of Superior Court	Sheriff	Judge of Probate Court	Tax Commissioner	Magistrate Court	Total Fiduciary Funds
ASSETS						
Cash	$ 35,213	$ 25,365	$ 6,222	$ 36,846	$ (10,171)	$ 93,475
Taxes receivable (net allowance for uncollectible accounts)	-	-	-	1,919,441	-	1,919,441
Total assets	$ 35,213	$ 25,365	$ 6,222	$ 1,956,287	$ (10,171)	$ 2,012,916
NET POSITION						
Net position - held for others	$ 35,213	$ 25,365	$ 6,222	$ 1,956,287	$ (10,171)	$ 2,012,916
Total net position	$ 35,213	$ 25,365	$ 6,222	$ 1,956,287	$ (10,171)	$ 2,012,916

Refer to Independent Auditor's Report.

WHEELER COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Custodial Funds					
	Clerk of Superior Court	Sheriff	Judge of Probate Court	Tax Commissioner	Magistrate Court	Total Fiduciary Funds
ADDITIONS						
Taxes collected for other agencies	$ -	$ -	$ -	$ 2,151,454	$ -	$ 2,151,454
Court fees collected for other agencies	-	-	-	-	28,523	28,523
Court individual cases	110,759	-	42,177	-	-	152,936
Sheriff fees collected	-	77,673	-	-	-	77,673
Total additions	110,759	77,673	42,177	2,151,454	28,523	2,410,586
DEDUCTIONS						
Payments of court fees to other agencies	-	-	37,518	-	40,506	78,024
Payments to others	104,759	89,492	-	-	-	194,251
Payments of taxes to other agencies	-	-	-	2,326,964	-	2,326,964
Total deductions	104,759	89,492	37,518	2,326,964	40,506	2,599,239
Change in net position	6,000	(11,819)	4,659	(175,510)	(11,983)	(188,653)
Net position - beginning	29,213	37,184	1,563	2,131,797	1,812	2,201,569
Net position - ending	$ 35,213	$ 25,365	$ 6,222	$ 1,956,287	$ (10,171)	$ 2,012,916

Refer to Independent Auditor's Report.

WHEELER COUNTY, GEORGIA
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - DEPARTMENT OF TRANSPORTATION
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original and Final Budgeted Amounts	Actual	Variance with Final Budget - Over (Under)
REVENUES			
Georgia Department of Transportation	$ 60,000	$ 51,593	$ (8,407)
Fares and other	2,500	3,013	513
Total revenues	62,500	54,606	(7,894)
EXPENDITURES			
Current:			
Regular employees	77,062	65,756	(11,306)
Group health insurance	34,221	10,755	(23,466)
Social security contributions	4,293	3,153	(1,140)
Medicare	1,004	736	(268)
Unemployment insurance	775	8	(767)
Substance abuse program	400	435	35
Repairs and maintenance	2,000	232	(1,768)
Communications services	2,712	2,961	249
Advertising	375	200	(175)
Insurance	3,000	3,000	-
Travel	750	55	(695)
Education and training	200	-	(200)
Other purchased services	600	400	(200)
Vehicle operation supplies	2,000	2,890	890
Repair parts	800	-	(800)
General supplies and materials	1,000	1,221	221
Water and sewer	300	276	(24)
Electricity	4,000	3,767	(233)
Gasoline / diesel	14,000	14,678	678
Capital outlay -			
Machinery and equipment	4,000	-	(4,000)
Total expenditures	153,492	110,523	(42,969)
Excess of revenues over (under) expenditure	$ (90,992)	$ (55,917)	$ 35,075

Note:

The Department of Transportation is included in the Community Services department of the Statement of Revenues, Expenditures and Changes in Fund Balance.

WHEELER COUNTY, GEORGIA
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - HEART OF GEORGIA ALTAMAHA RDC
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original and Final Budgeted Amounts	Actual	Variance with Final Budget - Over (Under)
REVENUES			
Heart of Georgia Altamaha RC	$ 58,000	$ 88,338	$ 30,338
Program income	7,000	3,254	(3,746)
Total revenues	65,000	91,592	26,592
EXPENDITURES			
Current:			
Salaries	42,083	21,791	(20,292)
Payroll taxes	3,219	1,667	(1,552)
Group health insurance	471	3,842	3,371
Repairs and maintenance	1,600	186	(1,414)
Communications services	2,030	2,040	10
Travel	1,200	256	(944)
Education and training	-	270	270
Contract labor	200	-	(200)
Other purchased services	58,000	41,380	(16,620)
Vehicle operation supplies	500	-	(500)
General supplies and materials	1,800	2,029	229
Water and sewer	500	279	(221)
Electricity	4,500	4,864	364
Gasoline / diesel	500	753	253
Books and periodicals	30	-	(30)
Capital outlay -			
Machinery and equipment	800	-	(800)
Total expenditures	117,433	79,357	(38,076)
Excess of revenues over (under) expenditure	$ (52,433)	$ 12,235	$ 64,668

Note:
The Heart of Georgia Altamaha Regional Commission (RC) is included in the Community Services department of the Statement of Revenues, Expenditures and Changes in Fund Balance.

WHEELER COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Project Description Per SPLOST Referendum	Original Estimated Cost	Amended Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
SPLOST 2017:						
Courthouse renovation			$ 39,917	$ -	$ 39,917	
Acquisition of EMS equipment			145,761	-	145,761	
Road, street and bridge purposes			-	-	-	
Renovation and improvement of recreation facilities			36,831	-	36,831	
Acquisition of equipment for the recreation dept			4,000	8,228	12,228	
Acquisition of equipment for fire and rescue services			-	-	-	
Acquisition of equipment for sheriff's dept			63,642	-	63,642	
Acquisition of equipment for sanitation			64,537	6,500	71,037	
Subtotal	$ 1,472,000	$ 1,472,000	354,688	14,728	369,416	25.10%
City of Alamo, Georgia	414,000	414,000	308,922	84,976	393,898	95.14%
City of Glenwood, Georgia	414,000	414,000	308,922	84,976	393,898	95.14%
Subtotal	828,000	828,000	617,844	169,952	787,796	
Total	$ 2,300,000	$ 2,300,000	$ 972,532	$ 184,680	$ 1,157,212	

(1) In addition to the expenditures shown above, the County has incurred expenditures to provide advance funding for the above project as follows:

Bond issuance costs	$ 46,060	$ -	$ 46,060
Debt service - interest	68,638	5,510	74,148
Debt service - principal	695,000	190,000	885,000
Total	$ 809,698	$ 195,510	$ 1,005,208

WHEELER COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Project Description Per SPLOST Referendum	Original Estimated Cost	Amended Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
SPLOST 2011:						
Courthouse renovation (1)			$ 242,942	$ -	$ 242,942	
Jail renovation			715,503	-	715,503	
Construction of new EMS facility			-	-	-	
Road, street and bridge purposes			-	-	-	
Road department vehicles and equipment			155,750	-	155,750	
Recreation facilities improvements			17,150	-	17,150	
Recreation department equipment			62,049	-	62,049	
Fire and rescue services equipment			12,869	-	12,869	
Subtotal	$ 1,792,000	$ 1,451,603	1,206,263	-	1,206,263	83.10%
City of Alamo, Georgia	504,000	449,371	449,371	-	449,371	100.00%
City of Glenwood, Georgia	504,000	449,371	449,371	-	449,371	100.00%
Subtotal	1,008,000	898,742	898,742	-	898,742	
Total	$ 2,800,000	$ 2,350,345	$ 2,105,005	$ -	$ 2,105,005	

(1) In addition to the expenditures shown above, the County has incurred expenditures to provide advance funding for the above project as follows:

Bond issuance costs	$ 52,000	$ -	$ 52,000
Debt service - interest	94,630	-	94,630
Debt service - principal	835,000	-	835,000
Total	$ 981,630	$ -	$ 981,630

II. REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS

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*

Wheeler County Board of Commissioners
Wheeler County, Georgia
Alamo, Georgia 30411

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, each major fund, the discretely presented component unit and the aggregate remaining fund information of Wheeler County, Georgia, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Wheeler County, Georgia's basic financial statements, and have issued our report thereon dated June 9, 2023.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2022-1 and 2022-2 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

Wheeler County, Georgia's Response to Findings

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

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

June 9, 2023

WHEELER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2022

Section I – Summary of Auditor's Results

Financial Statements:

Type of report issued on the financial statements -	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Noncompliance material to the financial statements noted?	No

Section II – Financial Statement Findings:

The following conditions were disclosed for the year ended December 31, 2022:

Audit Finding

2022-1 Lack of segregation of duties

The audit fieldwork disclosed that the County does not have adequate segregation of duties. It was noted that many of the day to day activities are performed by the same employees.

This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected on a timely basis.

We recommend management continually exercise alert supervision of employees in order to protect the assets of the County

Management's Response:

We realize that with limited personnel adequate segregation of duties is not possible. Therefore, to mitigate this we exercise alert supervision over all employees.

2022-2 Expenditures over appropriations

The audit fieldwork disclosed that the County over-expended funds in the sheriff, emergency medical services, coroner / medical examiner, other protection, airport departments and capital outlay. The County lacks budgetary controls to ensure that actual expenditures do not exceed budgeted expenditures.

It is recommended that the County review a budget versus actual on a monthly basis to prevent expenditures in excess of budgeted amounts.

Management's Response:

The County recognizes that maintaining appropriate budgetary controls on its expenditures is important in keeping costs below approved amounts and serves as a management tool in evaluating results of operations. In our efforts to continuously improve and to comply with the highest form of governmental accounting and financial reporting we have implemented a formal review process to compare actual to budgeted amounts on a monthly basis. Expenditures which will cause the County to go over budget will require prior approval of the County Commissioners and/or an amended budget will be prepared.

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