Worth County, Georgia

Financial Statements
and Supplemental Information

For the Fiscal Year Ended
June 30, 2020
(*With Independent Auditor's Report Thereon*)

WORTH COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020

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Hudson & NeSmith CPAs

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INDEPENDENT AUDITOR'S REPORT

The Honorable County Commissioners
Worth County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Worth County, Georgia (the "County"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Worth County Health Department, the discretely presented component unit, which represent 1.27 percent, -0.45 percent, and 3.84 percent, respectively, of the assets, net position, and revenues of Worth County, Georgia.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Worth County Health Department, which represent 1.27 percent, -0.45 percent, and 3.84 percent, respectively, of the assets, net position, and revenues of Worth County, Georgia. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Worth County, Georgia, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Worth County, Georgia, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management discussion and analysis and budgetary comparison information on pages 45-48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Worth County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of Special Purpose Local Option Sales Tax Proceeds is presented for purposes of additional analysis as required by Official Code of Georgia 48-8-121, and is not a required part of the financial statements. The accompanying schedule of expenditures of Transportation Special Purpose Local Option Sales Tax Proceeds is presented for purposes of additional analysis as required by Official Code of Georgia 48-8-269.5, and is not a required part of the financial statements. The accompanying Project Cost Schedule and Source and Application of Funds Schedule are also presented for additional analysis and are not a required part of the financial statements.

The combing and individual nonmajor fund financial statements, schedule of expenditures of Special Purpose Local Option Sales Tax Proceeds, Project Cost Schedule, and Source and Application of Funds Schedule are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combing and individual nonmajor fund financial statements, schedule of expenditures of Special Purpose Local Option Sales Tax Proceeds, schedule of expenditures of Transportation Special Purpose Local Option Sales Tax Proceeds, Project Cost Schedule, and Source and Application of Funds Schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 17, 2021, on our consideration of Worth 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 Worth County, Georgia'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 Worth County, Georgia's internal control over financial reporting and compliance.



Hudson & NeSmith, CPAs
Sylvester, Georgia
February 17, 2021

As management of Worth County, Georgia, we offer readers of our financial statements this narrative overview and analysis of the financial activities of the County for the year ended June 30, 2020. We encourage readers to read the information presented here in conjunction with the County's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

- The County has $36,793,312 in total assets.
- The County has $1,084,445 in total liabilities of which $74,956 is for capital leases and $489,950 are for post closure cost of a closed landfill in Worth County.
- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by $35,632,858 (net position). Of this amount, $4,411,934 (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors while $26,001,870 is the net investment in capital assets and $5,219,054 are dedicated to capital projects and special programs.
- The County's total net position increased by $3,240,262. The majority of increase in net position is due to trending revenue generation and conservative spending in the General Fund and the accumulation of cash in the Capital Projects Fund to be used for capital projects such as road improvements and improvements to County buildings.
- As of the close of the June 30, 2020 fiscal year, the County's general fund reported a fund balance of $3,810,271 an increase of $383,429 in comparison with the prior year. The fund balance amount consists of $46,342 reserved for specific projects and public services and an unreserved balance of $3,763,929. The unreserved fund balance represents 34% of General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (which serves as an introduction to the County's basic financial statements), the *basic financial statements*, and *supplementary information* that presents combining statements for nonmajor governmental funds as well as other selected information. The County's basic financial statements consist of three components: 1) Government-Wide financial statements, 2) Fund financial statements and 3) Notes to financial statements.

Government-Wide Financial Statements

The primary role of the Government-Wide financial statements is to demonstrate operational accountability. Operational accountability requires that a government demonstrate the extent to which it has met its operating objectives efficiently and effectively, using all resources available for that purpose, and whether it can continue to do so.

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. It provides both long-term and short-term information about the County's overall financial status. The *statement of net assets* and the *statement of activities* report information about the County as a whole and about its activities in a way that helps answer the question - is the County's financial health improving or deteriorating?

The *statement of net assets* presents information on all the County's assets and liabilities, with the difference between the two reported as net assets. The statement is a tool to measure the County's financial health or financial position. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. The reader would need to consider other non-financial factors, such as changes in the County's property tax base and the condition of the County's infrastructure to assess the overall health of the County.

The *statement of activities* presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of the related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges *(business-type activities*). The governmental activities of the County include general government, public safety, public works, parks and recreation and capital projects. The business-type activity of the County includes solid waste.

The government-wide financial statements include not only Worth County itself (known as the *primary government*), but also the legally separate Worth County Health Department that the County has some degree of financial accountability. Financial information for the *component unit* is reported separately from the financial information presented for the primary government itself.

Fund Financial Statements

The primary role of the fund financial statements is to demonstrate fiscal accountability. Fiscal accountability requires that a government demonstrate compliance with public decisions concerning the raising and spending of public monies in the short term (usually one budgetary cycle or one year).

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows* and *outflows* of spendable resources, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains eight (8) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the SPLOST Capital Projects Fund and the Emergency Telephone System Special Revenue Fund as they are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds

The County maintains one type of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Solid Waste Fund.

The single proprietary fund provides the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statement provides separate information for the Solid Waste Fund.

Notes to the Financial Statements

Notes to the financial statements provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements.

The table below presents the County's condensed statement of net assets as of June 30, 2020 and 2019.

	Governmental Activities		Business – type Activities		Total	
	6/30/2020	6/30/2019	6/30/2020	6/30/2019	6/30/2020	6/30/2019
Assets						
Current assets	$ 9,716,604	$ 8,149,966	$ 999,882	$ 1,070,882	$ 10,716,486	$ 9,220,848
Capital assets	26,076,826	24,419,853	-	-	26,076,826	24,419,853
Total assets	35,793,430	32,569,819	999,882	1,070,882	36,793,312	33,640,701
Deferred Outflows of Resources						
None	-	-	-	-	-	-
Total Deferred Outflows	-	-	-	-	-	-
Liabilities						
Current liabilities	415,658	508,329	-	14,418	415,658	522,747
Long-term liabilities	178,837	220,257	489,950	501,535	668,787	721,792
Total liabilities	594,495	728,586	489,950	515,953	1,084,445	1,244,539
Deferred Inflow of Resources						
Unearned Revenues	76,009	3,566	-	-	76,009	3,566
Total Deferred Inflows	76,009	3,566	-	-	76,009	3,566
Net position						
Invested in capital assets, net of related debt	26,001,870	24,278,948	-	-	26,001,870	24,278,948
Restricted	5,219,054	4,285,227	-	-	5,219,054	4,285,227
Unrestricted	3,902,002	3,273,492	509,932	554,929	4,411,934	3,828,421
Total net position	$ 35,122,926	$ 31,837,667	$ 509,932	$ 554,929	$ 35,632,858	$ 32,392,596

The table below presents the County's condensed statement of activities for the years ended June 30, 2020 and 2019. Over time, increases or decreases in net assets measure whether the County's financial position is improving or deteriorating.

	Governmental Activities		Business – type Activities		Total	
	6/30/2020	6/30/2019	6/30/2020	6/30/2019	6/30/2020	6/30/2019
Revenues						
Program revenues:						
Charges for services	$ 1,692,361	$ 2,070,446	$1,562,763	$ 2,430,302	$ 3,255,124	$ 4,500,748
Operating grants and contributions	356,806	347,382	-	-	356,806	347,382
Capital grants and contributions	1,464,119	1,433,731	-	-	1,464,119	1,433,731
General revenues:						
Property taxes	6,416,550	5,843,895	-	-	6,416,550	5,843,895
Motor Vehicle and Mobile Home Taxes	1,260,304	971,753	-	-	1,260,304	971,753
Sales Tax	4,177,939	2,595,685	-	-	4,177,939	2,595,685
Other taxes	1,159,041	1,094,271	-	-	1,159,041	1,094,271
Investment income	88,209	54,474	-	559	88,209	55,033
Miscellaneous revenues	465,866	475,720	-	-	465,866	475,720
Total revenues	17,081,195	14,887,357	1,562,763	2,430,861	18,643,958	17,318,218
Expenses						
General government	3,804,771	3,917,523	-	-	3,804,771	3,917,523
Public safety	5,591,993	5,114,348	-	-	5,591,993	5,114,348
Public works	4,283,213	4,325,688	-	-	4,283,213	4,325,688
Culture and Recreation	179,914	157,500	-	-	179,914	157,500
Health and Welfare	136,100	115,000	-	-	136,100	115,000
Interest - long-term debt	3,151	4,488	-	-	3,151	4,488
Garbage and Landfill	-	-	1,404,554	1,405,271	1,404,554	1,405,271
Total expenses	13,999,142	13,634,547	1,404,554	1,405,271	15,403,696	15,039,818
Increase (decrease) in net position before transfers	3,082,053	1,252,810	158,209	1,025,590	3,240,262	2,278,400
Transfers	203,206	262,219	(203,206)	(262,219)	-	-
Change in net position	$ 3,285,259	$ 1,515,029	$ (44,997)	$ 763,371	$ 3,240,262	$ 2,278,400
Net position - beginning	31,837,667	30,322,638	554,929	(208,442)	32,392,596	30,114,196
Net position - ending	$ 35,122,926	$ 31,837,667	$ 509,932	$ 554,929	$ 35,632,858	$ 32,392,596

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

Worth County has three major governmental funds which are the General Fund, the SPLOST Capital Projects Fund, and the Emergency Telephone System Special Revenue Fund. At June 30, 2020, the General Fund had a fund balance of $3,810,271 and the SPLOST Capital Projects Fund had a balance of $3,122,481. This is an increase of $383,429 for the General Fund and a decrease of ($147,576) for the SPLOST Capital Projects Fund from the June 30, 2019 fiscal year ending fund balances.

The fund balances for the Emergency Telephone System Special Revenue Fund increased by $82,069 and the fund balances for the other Governmental Funds increased by $1,093,956. The combined fund balance for these funds was $2,096,573 at the end of the year.

Enterprise Funds

The Enterprise Fund, where the activities of the County's garbage and landfill services are reflected, showed a combined cash balance of $633,847 for the year ended June 30, 2020. This was a decrease of ($210,191) from the previous year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Generally, budget amendments fall into one of the following categories: 1) amendments made to adjust the estimates that are used to prepare the original budget once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

The actual revenues of the General Fund were more than final budgeted expenditures by $104,895 for the year ended June 30, 2020. The major factors contributing to this difference was fiscally conservative spending and an increase in anticipated property tax revenue, FEMA reimbursements for disasters, unanticipated increases in several revenue items.

FACTORS AFFECTING THE 2021 BUDGET

The Board of Commissioners of Worth County considered many factors when approving the County's 2021 budget and are very aware of present economic conditions and their effect on its citizens. The Board of Commissioners is interested in providing services at reasonable levels at the most efficient costs possible.

OUTLOOK INTO FUTURE FINANCIAL CONDITIONS

During the 2021 fiscal year several external changes occurred that should positively affect Worth County during the long term. A constitutional amendment was approved by the voters that has increased the revenue received by the County for Forest Land Protection Act (FLPA) reimbursements from the State of Georgia. The reimbursement from FLPA was created by the legislation reallocating existing amounts designated for FLPA purposes and will provide the County with over $350,000 in additional revenue during FY 2021. The State legislature also adopted legislation that will tax internet sales. The State legislatures created legislation that now provides local government with a greater percentage of vehicle sales taxes (TAVT). Also, legislation was created to increase E911 revenue from mobile cell phone prepaid services.

Our economic outlook for the short term is somewhat uncertain as we are currently experiencing industrial losses that will be reflected in our tax base. Short- and long-term effects of COVID remain uncertain. We are uncertain of the economic effects of changes in the partisan leadership in the Federal government legislative and executive branches. While we are uncertain of external effects, the local elected officials and staff are working diligently to keep the local economy strong and viable and at the same time to conservatively allocate tax dollars.

The Board of Commissioners is keenly interested in operating the County as efficiently as possible and is willing to make changes as necessary to accomplish that end.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions about this report or requests for additional information may be addressed to:

County Finance Department
Worth County
201 N Main Street
Sylvester, Georgia 31791

WORTH COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

BASIC FINANCIAL STATEMENTS

WORTH COUNTY, GEORGIA
STATEMENT OF NET POSITION
GOVERNMENT - WIDE
FOR THE YEAR ENDED JUNE 30, 2020

	PRIMARY GOVERNMENT			COMPONENT UNIT
	Governmental Activities	Business-Type Activities	Total	Board of Health
Assets				
Current Assets				
Cash	$ 8,852,937	$ 633,847	$ 9,486,784	$ 381,700
Receivables - Net	797,145	386,215	1,183,360	67,624
Interfund	20,180	(20,180)	-	-
Prepaid Items	46,342	-	46,342	-
Total Current Assets	9,716,604	999,882	10,716,486	449,324
Noncurrent Assets				
Capital Assets				
Land	862,000	-	862,000	-
Construction in Progress	888,799	-	888,799	-
Other Capital Assets, Net of Accumulated Depreciation	24,326,027	-	24,326,027	23,362
Total Noncurrent Assets	26,076,826	-	26,076,826	23,362
Total Assets	35,793,430	999,882	36,793,312	472,686
Deferred Outflows of Resources				
Pension Plan Items	-	-	-	128,340
Total Assets and Deferred Outflows	35,793,430	999,882	36,793,312	601,026
Liabilities				
Current Liabilities				
Accounts Payable	$ 125,429	$ -	$ 125,429	$ 17,517
Accrued Expenses	251,616	-	251,616	-
Current Portion of Long-Term Liabilities:				
Accrued Vacation Pay	-	-	-	4,411
Capital Lease Payable	38,613	-	38,613	-
Total Current Liabilities	415,658	-	415,658	21,928
Long-Term Liabilities				
Capital Leases Payable, Less Current Portion	36,343	-	36,343	-
Accrued Vacation Pay	142,494	-	142,494	39,697
Net Pension Liability	-	-	-	506,575
Accrued Post Closure Costs	-	489,950	489,950	-
Total Long-Term Liabilities	178,837	489,950	668,787	546,272
Total Liabilities	594,495	489,950	1,084,445	568,200
Deferred Inflows of Resources				
Pension Plan Items	-	-	-	192,579
Unearned Revenues	76,009	-	76,009	-
Total Liabilities and Deferred Inflows	670,504	489,950	1,160,454	760,779
Net Position				
Net Investment in Capital Assets	26,001,870	-	26,001,870	23,362
Restricted for:				
Drug Education & Victim Counseling	79,612	-	79,612	-
Capital Projects	3,678,156	-	3,678,156	-
Special Purpose Local Option Sales Tax Collected on Behalf of Other Cities	378,484	-	378,484	-
Public Safety	34,949	-	34,949	-
Emergency 911 Operations	233,695	-	233,695	-
Specific State Grant Programs	71,957	-	71,957	-
Economic Development Revolving Loans	423,581	-	423,581	-
Jail Construction and Renovation	318,620	-	318,620	-
Board of Health	-	-	-	245,494
Unresticted	3,902,002	509,932	4,411,934	(428,609)
Total Net Position	$ 35,122,926	$ 509,932	$ 35,632,858	$ (159,753)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
GOVERNMENT – WIDE
FOR THE YEAR ENDED JUNE 30, 2020

		Program Revenues		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Activities:				
Governmental:				
General Government	$ 3,804,771	$ 218,055	$ 271,365	$ -
Public Safety	5,591,993	1,474,306	85,441	-
Public Works	4,283,213	-	-	1,464,119
Culture and Recreation	179,914	-	-	-
Health and Welfare	136,100	-	-	-
Interest on Long-Term Debt	3,151	-	-	-
Total Governmental Activities	13,999,142	1,692,361	356,806	1,464,119
Business-type Activities:				
Garbage and Landfill Fund	1,404,554	1,562,763		
Total Business-type Activities	1,404,554	1,562,763	-	-
Total Primary Government	$ 15,403,696	$ 3,255,124	$ 356,806	$ 1,464,119
Component Unit:				
Board of Health	$ 630,561	$ 292,992	$ 451,740	$ -

General Revenues
Taxes:
Property Taxes, levied for general purposes
Motor Vehicle and Mobile Home Taxes
Sales Tax
Other Taxes

Other General Revenues:
Unrestricted Investment Earnings
Miscellaneous Revenues

Total General Revenues

Transfers

Changes in Net Position

Net Position – Beginning
Net Position - Ending

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES (CONTINUED)
GOVERNMENT – WIDE
FOR THE YEAR ENDED JUNE 30, 2020

Program Revenues	Net (Expense) Revenue and Changes in Net Assets			Component Unit
	Primary Government			
Total	Governmental Activities	Business-type Activities	Total	Board of Health
$ 489,420	$ (3,315,351)	$ -	$ (3,315,351)	$ -
1,559,747	(4,032,246)	-	(4,032,246)	-
1,464,119	(2,819,094)	-	(2,819,094)	-
-	(179,914)	-	(179,914)	-
-	(136,100)	-	(136,100)	-
-	(3,151)	-	(3,151)	-
3,513,286	(10,485,856)	-	(10,485,856)	-
1,562,763	-	158,209	158,209	-
1,562,763	-	158,209	158,209	-
5,076,049	(10,485,856)	158,209	(10,327,647)	-
$ 744,732	$ -	$ -	$ -	$ 114,171
	6,416,550	-	6,416,550	-
	1,260,304	-	1,260,304	-
	4,177,939	-	4,177,939	-
	1,159,041	-	1,159,041	-
	88,209	-	88,209	-
	465,866	-	465,866	-
	13,567,909	-	13,567,909	-
	203,206	(203,206)	-	-
	3,285,259	(44,997)	3,240,262	114,171
	31,837,667	554,929	32,392,596	(273,924)
	$ 35,122,926	$ 509,932	$ 35,632,858	$ (159,753)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	SPLOST Capital Projects Fund	Emergency Telephone System Special Revenue Fund	Other Non-Major Governmental Funds	Total
Assets					
Current Assets:					
Cash	$ 3,961,981	$ 3,136,035	$ 309,850	$ 1,445,071	$ 8,852,937
Prepaid Expense	46,342	-	-	-	46,342
Property Taxes Receivable	274,375	-	-	-	274,375
Interfund	96,335	-	-	-	96,335
Accounts Receivable - Net	101,397	-	-	-	101,397
Loan Receivable	-	-	-	421,373	421,373
Total Assets	$ 4,480,430	$ 3,136,035	$ 309,850	$ 1,866,444	$ 9,792,759
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities:					
Accounts Payable	$ 111,875	$ 13,554	$ -	$ -	$ 125,429
Interfund	-	-	76,155	-	76,155
Accrued Payroll Expense	251,616	-	-	-	251,616
Total Liabilities	363,491	13,554	76,155	-	453,200
Deferred Inflows of Resources:					
Unearned Revenues - Property Taxes	234,225	-	-	-	234,225
Unearned Revenues - Grant Proceeds and Advances	72,443	-	-	3,566	76,009
Total Deferred Inflows of Resources	306,668	-	-	3,566	310,234
Fund Balance					
Nonspendable	46,342	-	-	-	46,342
Restricted for:					
Drug Education and Victim Counseling	-	-	-	79,612	79,612
Other Governments	-	378,484	-	-	378,484
Capital Projects	-	2,743,997	-	934,159	3,678,156
Loans	-	-	-	423,581	423,581
E-911 Operations	-	-	233,695	-	233,695
Public Safety Related Expenditures	-	-	-	34,949	34,949
Capital Grant Projects	-	-	-	71,957	71,957
Jail Construction and Renovation	-	-	-	318,620	318,620
Unassigned	3,763,929	-	-	-	3,763,929
Total Fund Balance	3,810,271	3,122,481	233,695	1,862,878	9,029,325
Total Liabilites, Deferred Inflows of Resources, and Fund Balance	$ 4,480,430	$ 3,136,035	$ 309,850	$ 1,866,444	$ 9,792,759

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT – WIDE STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

Total Fund Balances - Total Governmental Funds	$	9,029,325
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet.		
Cost of Capital Assets		78,377,419
Accumulated Depreciation		(52,300,593)
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds		
Property Taxes		234,225
Long-term liabilities, including accrued interest, are not due and payable in the current period; therefore, they are not reported in the Governmental Funds Balance Sheet but are recorded in the Government-Wide Statement of Net Position.		
Leases Payable		(74,956)
Compensated Absences		(142,494)
Net Position of Governmental Activities	$	35,122,926

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	SPLOST Capital Projects Fund	Emergency Telephone System Special Revenue Fund	Other Non-Major Governmental Funds	Total
Revenues:					
Taxes	$ 9,761,174	$ 1,657,589	$ 349,873	$ 1,447,420	$ 13,216,056
Licenses and Permits	172,760	-	-	-	172,760
Intergovernmental Revenues	251,365	1,371,655	70,496	65,494	1,759,010
Charges for Service	45,295	-	-	-	45,295
Fines and Forfeitures	953,131	-	-	171,302	1,124,433
Interest	29,052	31,642	400	62,280	123,374
Donations	-	-	-	6,750	6,750
Miscellaneous	465,866	-	-	20,000	485,866
Total Revenues	11,678,643	3,060,886	420,769	1,773,246	16,933,544
Expenditures:					
Current:					
General Government	4,022,681	-	-	7,372	4,030,053
Public Safety	4,924,211	-	606,115	143,689	5,674,015
Public Works	1,824,377	-	-	-	1,824,377
Health and Welfare	136,100	-	-	-	136,100
Culture and Recreation	179,914	-	-	-	179,914
Capital Outlay	-	2,730,591	-	129,009	2,859,600
Debt Service:					
Principal	65,949	-	-	-	65,949
Interest	3,151	-	-	-	3,151

(Continued on next page)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	SPLOST Capital Projects Fund	Emergency Telephone System Special Revenue Fund	Other Non-Major Governmental Funds	Total
Intergovernmental - Public Works	$ -	$ 477,871	$ -	$ 473,842	$ 951,713
Total Expenditures	11,156,383	3,208,462	606,115	753,912	15,724,872
Excess (Deficiency) of Revenue Over Expenditures	522,260	(147,576)	(185,346)	1,019,334	1,208,672
Other Financing Sources (Uses):					
Transfers In	223,206	-	267,415	94,622	585,243
Transfers Out	(362,037)	-	-	(20,000)	(382,037)
Capital Lease Inception	-	-	-	-	-
Total Other Financing Sources (Uses)	(138,831)	-	267,415	74,622	203,206
Net Change in Fund Balance	383,429	(147,576)	82,069	1,093,956	1,411,878
Fund Balance - July 1, 2019	3,426,842	3,270,057	151,626	768,922	7,617,447
Fund Balance - June 30, 2020	$ 3,810,271	$ 3,122,481	$ 233,695	$ 1,862,878	$ 9,029,325

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO THE
GOVERNMENT – WIDE STATEMENT OF ACTIVITIES AND
CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

Net Change in Fund Balances - Total Governmental Funds		$ 1,411,878
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental Funds report capital outlays as expenditures. However, in the Government-Wide Statement of Activites and Changes in Net Position, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.		3,271,896
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but it does not require the use of current financial resources. Therefore, this amount of depreciation expense is not reported as an expenditure in the Govermental Funds.		(1,614,923)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level:		
Property taxes deferred at 6/30/2020	$ 234,225	
Property taxes deferred at 6/30/2019	(86,573)	147,652
Long-term compensated absences are reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, long-term compensated absences are not reported as expenditures in Governmental Funds. This year vacation leave earned exceeded vacation leave paid by this amount.		2,807

(Continued on next page)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO THE
GOVERNMENT – WIDE STATEMENT OF ACTIVITIES AND
CHANGES IN NET POSITION (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

Principal repayment on long-term debt is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position. This is the amount of principal paid on long-term debt this year by the Governmental Funds	65,949
Change in Net Position of Governmental Activities	$ 3,285,259

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Garbage and Landfill Services Fund
Assets	
Current Assets:	
Cash	$ 633,847
Accounts Receivable - Net of Allowance for Doubtful Accounts	386,215
Total Current Assets	1,020,062
Long-Term Assets:	
Capital Assets, Net of Accumulated Depreciation	-
Total Long-Term Assets	-
Total Assets	$ 1,020,062
Liabilities	
Current Liabilities:	
Accounts Payable	$ -
Interfund Payable	20,180
Total Current Liabilities	20,180
Long-Term Liabilities:	
Accrued Post Closure Costs	489,950
Total Long-Term Liabilities	489,950
Total Liabilities	510,130
Net Position	
Investment in Capital Assets	-
Unrestricted	509,932
Total Net Position	$ 509,932

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Garbage and Landfill Services Fund
Operating Revenues:	
Charges for Services	$ 1,547,661
Miscellaneous	15,102
Total Operating Revenues	1,562,763
Operating Expenses:	
Personal Services	131,216
Purchased Services	4,036
Supplies	2,371
Cost of Services	1,264,962
Depreciation	-
Other	1,969
Total Operating Expenses	1,404,554
Operating Income (Loss)	158,209
Non-operating Revenue (Expense):	
Interest Earnings	-
Total Non-operating Revenues (Expenses)	-
Transfers Out	(203,206)
Change in Net Position	(44,997)
Net Position - July 1, 2019	554,929
Net Position - June 30, 2020	$ 509,932

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Garbage and Landfill Services Fund
Cash Flows from (Used for) Operating Activities	
Cash Received from Customers	$ 1,552,533
Cash Paid for Goods and Services	(1,287,757)
Cash Paid to Other Funds	(128,960)
Cash Paid to Employees	(131,216)
Net Cash Flows Provided from Operating Activities	4,600
Cash Flows From (Used for) Non-capital Financing Activities	
Cash Paid to Other Funds	(203,206)
Net Cash Provided From Non-capital Financing Activities	(203,206)
Cash Flows from (Used for) Capital and Related Financing Activities	
Payments on Landfill Post-Closure Costs	(11,585)
Net Cash Flows (Used for) Capital and Related Financing Activities	(11,585)
Cash Flows from (Used for) Investing Activities	
Interest Income	-
Net Cash Flows from Investing Activities	-
Net Increase (Decrease) in Cash and Cash Equivalents	(210,191)
Cash and Cash Equivalents - Beginning of Year	844,038
Cash and Cash Equivalents - End of Year	$ 633,847
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	158,209
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation Expense	-
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	(10,231)
Increase (Decrease) in Interfund Payable	(128,960)
Increase (Decrease) in Accounts Payable	(14,418)
Net Cash Provided (Used) by Operating Activities	$ 4,600

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS -
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Assets	
Cash	$	811,019
Property Taxes Receivable		545,193
Total Assets	$	1,356,212
	Liabilities	
Accounts Payable	$	101,035
Bonds Not Forfeited		63,022
Total Liabilities		164,057
	Net Position	
Net Position - Held for Others		1,192,155
Total Net Position	$	1,192,155

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS -
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

Additions:		
Taxes and Fees Collected for Other Agencies	$	24,718,057
Court Fees Collected for Other Agencies		1,719,519
Sheriff Inmate Account Collections		166,075
Total Additions		26,603,651
Deductions:		
Payments of Court Fees to Other Agencies		1,803,394
Payments of Taxes and Fees to Other Agencies		24,826,720
Payments from Inmates to Others		126,494
Total Deductions		26,756,608
Change in Net Position		(152,957)
Net Position - July 1, 2019, restated		1,345,112
Net Position - June 30, 2020	$	1,192,155

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

1. **Summary of Significant Accounting Policies**

Worth County, Georgia (the "County"), was established by the General Assembly of Georgia, December 10, 1853. The County is governed by an elected five member Board of Commissioners. The following services are provided to the citizens of Worth County: general administrative services, courts, public works, public safety, public health and social services, agricultural services (county agent), sanitation, public improvements and recreation.

The financial statements of Worth County, Georgia, have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity

The financial statements of the reporting entity include those of Worth County, Georgia (the primary government) and its component unit. An entity is a component unit of Worth County if the County is financially accountable for the entity. The County 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 benefit to or impose 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.

Discretely Presented Component Units

The Worth County Public Health Department provides healthcare to the citizens of Worth County. Worth County contributes financially to its operation and appoints members to the board of directors. The Worth County Health Department is considered a component unit of Worth County and its financial data is discretely presented in these financial statements and its complete financial statements can be obtained at the following address: Worth County Health Department, P.O. Box 785, Sylvester, Georgia 31791.

Excluded Potential Component Units

Both the Worth County Economic Development Authority and the Worth County Recreation Department provide services to the citizens of Worth County. Worth County contributes financially to these entities; however, it cannot significantly influence their operations and thus neither have been included in the reporting entity.

Related Organizations

The Worth County Economic Development Authority is a related organization in that the County appoints the members of the board of the Worth County Economic Development Authority and can set millage rates for the collection of tax revenues for funding purposes. The County does not hold title to any of the Authority's assets, nor does it have any rights to the Authority's surpluses. The Authority cannot bind the County for any debt obligations.

B. Government – Wide and Fund Financial Statements

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

The statement of activities and changes in net position demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. 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 activity and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Taxes and other items are not included among program revenues and are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter is excluded from the government–wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

The County's government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The government-wide financial statements are reported using the economic resource measurement focus and the accrual basis of accounting. The primary government and the component unit are presented separately within these financial statements with the focus on the primary government. Fiduciary funds of the County are not included in these statements.

The statement of net position presents the financial position of the governmental activities and business-type activities of the County and its discretely presented component unit at year-end.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to interfund activities, payables and receivables. All internal balances in the statement of net position have been eliminated.

Governmental Fund Financial Statements

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all major governmental funds and non-major funds aggregated. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The statement of revenues, expenditures, and changes in fund balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Those revenues susceptible to accrual are property taxes, sales taxes, interest revenue, and charges for services. Sales taxes collected and held by the State at year end on behalf of the government also are recognized as revenue. Fines are not susceptible to accrual because generally they are not measurable until received in cash. The County considers taxes as available in the period for which they were levied if they are collected within 60 days after year end. A 60 day availability period is also used for revenue recognition for all other governmental fund revenues.

The County reports the general fund, the special purpose local option sales tax fund, and emergency telephone system fund as its major governmental funds. The general fund is the principal fund of the County and is used to account for all activities of the County not otherwise accounted for by a specified fund. The special purpose local option sales tax fund, a capital projects fund, is used to account for projects supported by the special purpose local option sales tax including construction of roads, sidewalks, and construction of municipal buildings. The emergency telephone system fund, a special revenue fund, is used to account for the operations of the County's E-911 emergency response system which is supported by a special tax added to telephone lines.

Proprietary Fund Financial Statements

In a prior fiscal year ended June 30, 2014, upon consultation with the Georgia Department of Community Affairs, the County separated its garbage and landfill services into an enterprise fund which is considered a proprietary fund type. By adding this new fund to its chart of accounts, the County transferred its garbage and landfill service activity from the general fund to this enterprise fund. As such, the County reports the garbage and landfill services fund as a major enterprise fund.

The proprietary fund financial statements are reported using the economic resource measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow need of its proprietary activity.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Additionally, the County reports the following fund types:

Special Revenue Funds: These funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The County has the following non-major special revenue funds:

Confiscated Assets Fund – to account for various fines and forfeitures that are designed for various law enforcement purposes.

State Grant Fund – to account for state grant revenues of the County and their allowable expenditures.

Drug Abuse Education and Treatment Fund – to account for fines collected as required by state law for drug abuse treatment and educational purposes.

Victims Assistance Fund – to account for resources received from the various courts of the County for assistance to victims of crime.

Economic Developing Revolving Loan Fund – to account for prior grant funds to be used in making economic development loans to businesses.

Jail Construction and Renovation Fund – to account for fines to be accumulated and used for renovation of the County's jail.

Capital Projects Funds: These funds are used to account for capital projects supported by specific revenue sources restricted for capital project programs. The County has the following non-major capital project funds:

Community Development Block Grant Fund – to account for the CDBG grant proceeds received for major road repairs on specific road projects as allowed by the grant agreement.

TSPLOST Fund – to account for projects supported by the transportation special purpose local option sales tax including construction of roads, streets, and bridges as allowed under O.C.G.A. 48-8-260(4).

Fiduciary Fund Financial Statements

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for another entity or person. Fiduciary funds use the economic resources measurement focus and accrual basis of accounting. Custodial funds generally are used to account for assets that the government holds on behalf of others as their agent. Worth County has the following custodial funds:

Tax Commissioner	State Court
Sheriff's Department	Probate Court
Magistrate Court	Superior Court

D. Budgets and Budgetary Accounting

The County follows the following budgetary process:

a. Each year, all departments of the County submit requests for appropriations to the County administrator and County finance director so that a budget may be prepared. The budget is prepared by fund, function, and activity and includes information on the past year; current year estimated and requested appropriations for the next fiscal year.

b. Before the new fiscal year, the proposed budget is presented to the Board of Commissioners for review. The Board of Commissioners holds public hearings and adopts the budget.

c. Formal budgetary integration is employed as a management control device during the year for the general fund.

The County adopted an annual budget for the general fund and emergency telephone system special revenue fund. The budget is adopted on a basis consistent with generally accepted accounting principles. Budget control is maintained at the department level. Any change in total to a departmental appropriation requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments.

The County budgets the capital projects funds to cover a specific project which differs from the County's fiscal year.

All annual appropriations lapse at fiscal yearend.

E. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting involves the reserving of applicable appropriations for purchase orders, contracts, and other commitments for the expenditure of resources. Encumbrance accounting is not used by Worth County, Georgia.

F. Inventories

The County uses the purchase method to account for inventory; items are purchased as needed.

G. Compensated Absences

Vested or accumulated vacation leave is accrued as a liability in the County's government – wide financial statements. There is no liability recorded for accumulated sick leave, since these amounts are not paid upon the employee's separation from service.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2020, are recorded as prepaid items.

I. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government - wide financial statements. The County's policy has set the capitalization threshold for reporting capital assets as follows: machinery and equipment-$5,000; building and land-$25,000; roads and bridges-$250,000. 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. Infrastructure assets acquired prior to June 30, 1980 are not reported.

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.

Depreciation is computed over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	40 years
Machinery and Equipment	5-15 years
Infrastructure Assets	30-50 years

J. Property Taxes

The County's board of commissioners establishes the tax millage rate annually. The property tax calendar for the fiscal year ended June 30, 2020, is as follows:

Lien Date – January 1, 2019
Levy Date – July 1, 2019
Due Date – December 20, 2019
Delinquent Date – December 21, 2019
Collection Dates – July 1, 2019 through December 20, 2019

K. Long-Term Obligations

In the government – wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental statement of net position. In the fund financial statements, governmental fund types report proceeds from long-term debt as other financing sources.

L. Unearned Revenue

Unearned revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the County before it has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue recognized.

M. Interfund Transactions

Quasi-external transactions are accounted for as fund revenues, expenditures, or expenses (as appropriate). Transactions which constitute reimbursements to a fund for expenditures (expenses) initially made are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditures (expenses) in the reimbursed fund. All interfund transactions except advances, quasi-external transaction and reimbursements are accounted for as transfers.

N. 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:

- **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 County Commission through the adoption of a resolution. The County Commission also may modify or rescind the commitment.

- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the Board of County Commissioners intent to be used for specific purposes, but are neither restricted nor committed. By motion, only the Board of County Commissioners can authorize an assignment of fund balances. Also, any of the fund balance reported at year-end that is included in the subsequent year's budget is reported as assigned.

- **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.

Fund Balance Flow Assumptions – It is the County's policy to consider restricted fund balance to have been used 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, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net position represent the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position 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. All other net position is reported as unrestricted.

Restricted net position is used first to fund appropriations.

O. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise fund. For the County, these revenues are charges for services for waste collection and landfill transfer station fees. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the fund. Nonoperating revenues are investment earnings.

Q. Implementation of GASB Standard

As of July 1, 2019, the County elected to implement GASB Statement No. 84, *Fiduciary Activities*. This Statement establishes new criteria for identifying fiduciary activities that are reported in the fiduciary funds. This Statement also revised the definition and terminology used for activities that were previously classified as agency funds. *Custodial Funds* will now be used to report the funds held by the various departments of Constitutional Officers for other governmental entities or individuals.

2. **Cash and Investments**

Georgia law authorizes local governments to invest in the following types of obligations:

1. Obligations of the State of Georgia or of any other states;
2. Obligations issued by the United States;
3. Obligations fully insured or guaranteed by the United States government or governmental agency;
4. Obligations of any corporation of the United States government;
5. Prime banker's acceptances;
6. Georgia Fund 1 state investment pool;
7. Repurchase agreements; and
8. Obligations of other political subdivisions of the State of Georgia.

Any bank deposit in excess of the total FDIC insured amount must be secured by an equivalent amount of State or U.S. obligations. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds, less the FDIC insurance.

It is the investment policy of Worth County to invest all of its cash into checking accounts, certificates of deposits, and the Georgia Department of Administrative Services Local Government Investment Pool (L.G.I.P.). These accounts are reported at cost which equals market value. The County follows OCGA 36-83-4 for its investing objectives.

The L.G.I.P., created by OCGA 36-83-8, is a stable net asset value investment pool which follows Standard and Poor's criteria for AAAf rated money market funds. However, it operates in a manner consistent with rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The Office of the State Treasurer is the oversight agency for the pool. The pool's primary objectives are safety of capital, investment income, liquidity, and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share.

For the purposes of the statement of cash flows, cash and cash equivalents include all short-term highly liquid investments with original maturities of three months or less. Instruments considered to be cash equivalents include: Treasury bills, certificates of deposit, money market funds, and cash management pools.

The breakdown between deposits and investments for the County is as follows:

Primary Government	
Bank Deposits (checking accounts, saving accounts, and certificates of deposits) and Cash on Hand	$ 4,062,019
Local Government Investment Pool	5,424,765
Total Primary Government	$ 9,486,784
Custodial Funds:	
Bank Deposits (checking account)	$ 811,019
Total Custodial Funds	$ 811,019

Credit Risk:
The County limits the credit risk of the primary government and custodial funds by investing its cash with the Georgia Department of Administrative Services Local Government Investment Pool (Georgia Fund 1), an AAAf rated investment pool by Standard and Poors, and bank deposits which are covered by Federal Depository Insurance. The Office of the State Treasurer is the oversight agency for the pool. The County does not have a formal policy addressing credit risk.

Interest Rate Risk:
The investments of the primary government and custodial funds are invested in highly liquid investments to limit the risk of interest rate fluctuations. All bank certificates of deposit have varying maturity dates of one year or less. The local government investment pool's assets have a weighted average maturity of 38 days.

Custodial Credit Risk:
Custodial credit risk is the risk that in the event of a bank failure, the government's deposits (in excess of FDIC insurance) may not be returned to the County. As of June 30, 2020, the County was exposed to the custodial risk as follows:

Uninsured and collateral held by pledging bank's trust department or agent in the County's name	$ 4,124,385

The County does not have a formal deposit policy for custodial credit risk.

3. **Receivables**

Receivables on June 30, 2020, of the primary government, consist of the following:

	General	Proprietary Fund	Total
Property Taxes	$ 274,375	$ -	$ 274,375
Accounts	6,304	427,868	434,172
Due from Other Governments	95,093	-	95,093
Gross Receivables	375,772	427,868	803,640
Less Allowance for Uncollectibles	-	(41,653)	(41,653)
Net Receivables	$ 375,772	$ 386,215	$ 761,987

4. **Interfund Receivable/Payable**

The following table includes the interfund receivables and payables on June 30, 2020:

	Payable from:		
Payable to:	Emergency Telephone System Fund	Garbage and Landfill Services Fund	Total
General Fund	$ 76,155	$ 20,180	$ 96,335
Total	$ 76,155	$ 20,180	$ 96,335

Amounts payable between funds generally arise from the practice of the utilizing the general fund as a central bill paying entity. Further, at times during the period, costs may be initially charged to and recorded to one fund and then, as part of the year-end closing process, may be allocated to other funds. This process creates interfund balances between funds that are generally settled soon after year-end. The above balances are expected to be settled within one year.

5. **Capital Assets**

The following schedule represents the changes in the capital assets of the County for the year ending June 30, 2020.

	Balance July 1, 2019	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2020
Governmental Activities				
Capital Assets not being Depreciated:				
Land	$ 862,000	$ -	$ -	$ 862,000
Construction in Progress	1,126,038	319,172	(556,411)	888,799
Total Assets not being Depreciated	1,988,038	319,172	(556,411)	1,750,799
Capital Assets being Depreciated				
Buildings and Improvements	5,931,002	519,724	279,618	6,730,344
Infrastructure	58,046,299	1,686,711	276,793	60,009,803
Machinery and Equipment	9,140,184	746,289	-	9,886,473
Total Assets being Depreciated	73,117,485	2,952,724	556,411	76,626,620
Less Accumulated Depreciation				
Buildings, Instrastructure, and Improvements	(44,447,376)	(1,456,471)	-	(45,903,847)
Machinery and Equipment	(6,238,294)	(158,452)	-	(6,396,746)
Total Accumulated Depreciation	(50,685,670)	(1,614,923)	-	(52,300,593)
Net Capital Assets being Depreciated	22,431,815	1,337,801	-	24,326,027
Total Capital Assets, Net	$ 24,419,853	$ 1,656,973	$ -	$ 26,076,826

Depreciation expense was charged to functions as follows:

General Government	$ 11,432
Public Safety	95,716
Public Works	1,507,775
Total	$ 1,614,923

Amortization of assets recorded under capital leases is included with depreciation expense of the General Government, Public Works, and Public Safety functions of the County.

	Balance July 1, 2019	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2020
Business-type Activities				
Capital Assets being Depreciated				
Buildings and Improvements	$ 72,000	$ -	$ -	$ 72,000
Total Assets being Depreciated	72,000	-	-	72,000
Less Accumulated Depreciation				
Buildings and Improvements	(72,000)	-	-	(72,000)
Total Accumulated Depreciation	(72,000)	-	-	(72,000)
Net Capital Assets being Depreciated	-	-	-	-
Total Capital Assets, Net	$ -	$ -	$ -	$ -

6. **Long-Term Debt**

The following is a summary of the changes in long-term debt of the County for the year ended June 30, 2020:

	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Due in One Year
Governmental Activities					
Capital Leases	$ 140,905	$ -	$ 65,949	$ 74,956	$ 38,613
Compensated Absences	145,301	142,494	145,301	142,494	-
Total Governmental Activities	$ 286,206	$ 142,494	$ 211,250	$ 217,450	$ 38,613
Business-type Activities					
Postclosure Landfill Cost	501,535	-	11,585	489,950	-
Total Business- type Activities	$ 501,535	$ -	$ 11,585	$ 489,950	$ -

Compensated absences typically have been liquidated in the general fund. The capital lease debt is normally paid by the general fund and capital projects fund. The postclosure landfill cost is normally paid by the garbage and landfill services fund.

7. **Capital Leases**

The County has entered into lease agreements, as lessee, to finance the acquisition of vehicles, machinery and equipment used in the Public Works Department and Sheriff's Department. These leases qualify as capital leases for accounting purposes (i.e., title transfers at the end of the lease term) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of the inception of the lease.

The net book value of assets acquired through capital leases is as follows:

Equipment and Vehicles	$ 1,491,585
Less: Accumulated Depreciation	(702,982)
Carrying value	$ 788,603

The following schedule represents the future minimum lease payments and the net present value of these minimum lease payments on June 30, 2020:

Year Ending June 30,	
2021	$ 40,194
2022	38,471
2023	-
2024	-
2025-2029	-
Total	78,665
Less Amount Representing Interest	(3,709)
Present Value of Future Minimum Lease Payments	$ 74,956

8. **Due from Other Governments**

The following is a schedule of amounts receivable from other government units:

General Fund	
State of Georgia Department of Revenue	$ 95,093

9. **Landfill Closure and Postclosure Care Cost**

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. The County has closed its landfill and has placed a final cover on it. The County has accrued a total estimated cost of $847,591 landfill postclosure cost. However, total actual costs may be higher due to inflation or deflation, changes in technology, or changes in laws or regulations. The County has paid $357,641 in landfill postclosure cost through June 30, 2020, and has an estimated liability for these costs on June 30, 2020, of $489,950. At the beginning of the June 30, 2014 fiscal year, the County transferred this liability from the governmental funds to the garbage and landfill services enterprise fund in order to properly account for the postclosure costs along with other landfill charges and expenses.

10. **Deferred Compensation Plan**

Worth County offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 and the plan is administered for the County by Nationwide Retirement Solutions. The plan, Worth County Georgia Deferred Compensation Plan, is a defined contribution plan and is available to all County employees. The plan was established by the governing authority of Worth County and can be amended at its discretion so long as such amendments are in compliance with the Internal Revenue Code. The plan permits employees to defer a portion of their salary until future years. The County has elected to match employee contributions up to $1,000 per employee per year to the plan based on dollar amounts contributed by the employee and the employee's years of service. The following is a schedule of potential matching contributions that the County may make based on employee contributions and years of service:

Employee Contribution	Years of Service	Employer Match (Up to $1,000 maximum annual contribution)
$1.00	1	$.25
$1.00	5	$.75
$1.00	10	$1.00
$1.00	15	$1.50
$1.00	20	$2.00

Total County contributions to the plan were $51,254 and total employee contributions were $77,545 for the year ended June 30, 2020. The County remits employer and employee contributions directly to the third-party administrator who holds the assets in trust. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

11. **Contingent Liabilities**

A. Litigation

The County is subject to various claims and legal disputes which arise in the normal course of its operations. It is the opinion of management and legal counsel that the potential loss on all claims will not exceed insurance coverage or be significant to the County's financial statements.

B. Federal and State Assisted Grant Programs

The County receives state and federal grants for specific purposes that are subject to review and audit by state and federal agencies. Such audits could result in a request for reimbursement by the state or federal agency for expenditures disallowed under the terms and conditions of the appropriate agency. Any amount of expenditures which might be disallowed in the future on any of the grants cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

12. **Interfund Transfers**

	Transfer In		Transfer Out	
General Fund:				
Emergency Telephone System Fund	$ -		$ 267,415	(a)
Garbage and Landfill Services Fund	203,206	(a)	-	
Drug Abuse Education and Treatment Fund	-		26,253	(b)
Victims Assistance Fund	20,000	(a)	68,369	(b)
Special Revenue Funds:				
Emergency Telephone System Fund:				
General Fund	267,415	(a)	-	
Drug Abuse Education and Treatment Fund:				
General Fund	26,253	(b)	-	
Victims Assistance Fund:				
General Fund	68,369	(b)	20,000	(a)
Proprietary Fund:				
Garbage and Landfill Services Fund:				
General Fund	-		203,206	(a)
Total	$ 585,243		$ 585,243	

(a) to transfer funds for operating expenditures
(b) to transfer funds for the creation of a separate fund

13. **Risk Management**

The County is exposed to various risks and loses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the Association of County Commissioners of Georgia Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for 55-member local governments.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in all accordance with any coverage descriptions issued, all incidents which could result in the funds 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 against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member governments' contracts and in accordance with the workers' and compensation laws of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation, or defense.

The County continues to carry commercial insurance for all other risk of loss. Claims settled in the past three years have not exceeded the commercial coverage.

14. **Joint Ventures**

Worth County, in conjunction with cities and counties in the fourteen county Southwest Georgia area, are members of the Southwest Georgia 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. Worth County paid annual dues in the amount of $15,997 to the RC for the year ended June 30, 2020. 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. Financial information on the RC may be obtained by writing RC, P.O. Box 346, Camilla, Georgia 31730. 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 an RC beyond its resources. (O.C.G.A 50-8-39.1)

15. **Excess of Expenditures over Appropriations**

The County adopts a balanced budget and monitors it throughout the year. Budget amendments are made as management deems appropriate. However, during the year the following departments' expenditures exceeded the final budget which is considered the "legal level of control" under Georgia Statutes O.C.G.A 36-81-5(b).

County Commission Office	$	19,803
Elections		52,836
Emergency Management		136,015
Juvenile Court		22,217
Public Defender		580
Tax Appraiser		11,663
Registrar		3,258
Courthouse and Grounds		3,276

16. **Fund Equity**

The following fund balances are nonspendable because they are allocated to:

General Fund:		
Prepaid Items	$	46,342

The following fund balances are restricted for:

Capital Projects Funds:		
Special Purpose Local Option Sales Tax Fund (SPLOST)		
Used to account for funds collected on behalf of other cities of the County	$	378,484
Used to account for County-owned projects financed with SPLOST revenues and grant proceeds	$	2,743,997
Transportation Special Purpose Local Option Sales Tax Fund (TSPLOST)		
Used to account for County-owned road projects financed with TSPLOST revenues	$	933,764
Used to account for funds collected on behalf of other cities of the County	$	-
Community Development Block Grant Fund (CDBG)		
Used to account for road repair projects funded with CDBG grant proceeds	$	395

Special Revenue Funds:

Confiscated Assets Fund - used to account for fines and forfeitures and assets seized during criminal cases that are used to fund public safety expenditures	$	34,949
State Grant Fund - used to account for state grant revenues of the County and their allowable expenditures	$	71,957
Drug Abuse Treatment Fund - used to account for fines collected as required by state law for drug abuse treatment and educational purposes.	$	20,008
Victims Assistance Fund - used to account for resources received from various courts of the County for assitance to victims of crimes	$	59,604
Economic Development Revolving Loan Fund - used to account for prior grant funds to be used in making economic development loans to businesses	$	423,581
Jail Construction and Renovation Fund - used to account for fines to be accumulated and used for renovation of the County's jail	$	318,620

17. **Cumulative Effect of Change in Accounting Principle and Restatement**

In conformity with Generally Accepted Accounting Principles, as set forth in GASB Statement No. 84, *Fiduciary Activities*, June 30, 2019 net position has been restated for the effects of recording liabilities and net position in the custodial funds, previously known as "agency funds" under prior standards. The restatement affected the beginning net position in the custodial funds as follows:

	Tax Commissioner	Sheriff's Department	Magistrate Court
Net position, June 30, 2019	$ -	$ -	$ -
Implementation of GASB 84	1,032,198	33,075	29,465
Net position, June 30, 2019, as restated	$ 1,032,198	$ 33,075	$ 29,465

	State Court	Probate Court	Superior Court
Net position, June 30, 2019	$ -	$ -	$ -
Implementation of GASB 84	158,840	10,336	81,198
Net position, June 30, 2019, as restated	$ 158,840	$ 10,336	$ 81,198

18. **Subsequent Events**

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through February 17, 2021, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

WORTH COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budget			Variance Over
	Original	Final	Actual	(Under)
Revenues:				
Property Taxes	$ 6,145,000	$ 6,145,000	$ 6,268,899	$ 123,899
Other Taxes	3,099,000	3,099,000	3,492,275	393,275
Tax Commissions and Fees	406,000	406,000	431,176	25,176
Licenses, Fees and Permits	145,100	145,100	172,760	27,660
Charges for Services	48,300	48,300	45,295	(3,005)
Fines and Forfeitures	1,678,000	1,678,000	953,131	(724,869)
Interest Income	14,000	14,000	29,052	15,052
Intergovernmental	77,057	77,057	251,365	174,308
Miscellaneous	5,500	5,500	34,690	29,190
Total Revenues	11,617,957	11,617,957	11,678,643	60,686
Expenditures:				
County Commission Office	494,546	494,546	514,349	19,803
Public Works	1,929,228	1,929,228	1,845,061	(84,167)
Drug Squad	193,058	193,058	137,097	(55,961)
Sheriff's Department	2,066,474	2,066,474	1,921,342	(145,132)
Elections	78,570	78,570	131,406	52,836
Jail	1,071,244	1,071,244	1,068,979	(2,265)
Emergency Management	1,432,512	1,432,512	1,568,527	136,015
Emergency Medical Services	256,530	256,530	255,546	(984)
District Attorney	83,424	83,424	81,847	(1,577)
Juvenile Court	80,977	80,977	103,194	22,217
Superior Court	89,840	89,840	85,201	(4,639)
State Court	183,190	183,190	170,667	(12,523)
Probate Court	184,617	184,617	172,036	(12,581)
Magistrate Court	182,517	182,517	170,417	(12,100)
Clerk of Court	388,561	388,561	344,561	(44,000)
Public Defender	186,657	186,657	187,237	580

WORTH COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budget			Variance Over
	Original	Final	Actual	(Under)
Tax Commissioner	$ 346,304	$ 346,304	$ 334,126	$ (12,178)
Tax Appraiser	225,283	225,283	236,946	11,663
Registrar	86,716	86,716	89,974	3,258
Board of Assessors	9,151	9,151	5,037	(4,114)
County Extension	132,213	132,213	123,713	(8,500)
Courthouse and Grounds	301,478	301,478	304,754	3,276
Coroner	32,895	32,895	23,638	(9,257)
Building and Zoning	117,370	117,370	86,359	(31,011)
General Government	1,420,393	1,420,393	1,194,369	(226,024)
Total Expenditures	11,573,748	11,573,748	11,156,383	(417,365)
Excess of Revenues Over (Under) Expenditures	44,209	44,209	522,260	478,051
Other Financing Sources (Uses):				
Transfer In	223,206	223,206	223,206	-
Transfer Out	(267,415)	(267,415)	(362,037)	(94,622)
Capital Lease Inception	-	-	-	-
Total Other Financing Sources (Uses)	(44,209)	(44,209)	(138,831)	(94,622)
Excess of Revenues Over Expenditures and Other Financing Sources	-	-	383,429	383,429
Fund Balance - July 1, 2019	185,235	689,166	3,426,842	2,737,676
Fund Balance - June 30, 2020	$ 185,235	$ 689,166	$ 3,810,271	$ 3,121,105

WORTH COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
EMERGENCY TELEPHONE SYSTEM
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budget			Variance Over
	Original	Final	Actual	(Under)
Revenues:				
Taxes	$ 368,200	$ 368,200	$ 349,873	$ (18,327)
Intergovernmental Revenues	70,496	70,496	70,496	-
Interest Income	400	400	400	-
Total Revenues	439,096	439,096	420,769	(18,327)
Expenditures:				
Public Safety	698,609	698,609	606,115	(92,494)
Total Expenditures	698,609	698,609	606,115	(92,494)
Other Financing Sources (Uses):				
Transfer In (Out)	267,415	267,415	267,415	-
Total Other Financing Sources (Uses)	267,415	267,415	267,415	-
Excess of Revenues over Expenditures and Other Financing Sources	7,902	7,902	82,069	74,167
Fund Balance - July 1, 2019	-	-	151,626	151,626
Fund Balance - June 30, 2020	$ 7,902	$ 7,902	$ 233,695	$ 225,793

WORTH COUNTY, GEORGIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020

1. **Budgets and Budgetary Accounting**

The County follows the following budgetary process:

a. Each year, all departments of the County submit requests for appropriations to the County administrator and County finance director so that a budget may be prepared. The budget is prepared by fund, function, and activity and includes information on the past year; current year estimated and requested appropriations for the next fiscal year.

b. Before the new fiscal year, the proposed budget is presented to the Board of Commissioners for review. The Board of Commissioners holds public hearings and adopts the budget.

c. Formal budgetary integration is employed as a management control device during the year for the general fund.

The County adopted an annual budget for the general fund and emergency telephone system special revenue fund. The budget is adopted on a basis consistent with generally accepted accounting principles. Budget control is maintained at the department level. Any change in total to a departmental appropriation requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments.

The County budgets the capital projects funds to cover a specific project which differs from the County's fiscal year.

All annual appropriations lapse at fiscal yearend.

2. **Excess of Expenditures over Appropriations**

The County adopts a balanced budget and monitors it throughout the year. Budget amendments are made as management deems appropriate. However, during the year the following departments' expenditures exceeded the final budget.

County Commission Office	$	19,803
Elections		52,836
Emergency Management		136,015
Juvenile Court		22,217
Public Defender		580
Tax Appraiser		11,663
Registrar		3,258
Courthouse and Grounds		3,276

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

WORTH COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds						Capital Projects Funds		
	Confiscated Assets	State Grant	Drug Abuse Treatment	Victims Assistance	Economic Development Revolving Loan	Jail Construction and Renovation	CDBG Grant	T-SPLOST	Total
Assets									
Current Assets:									
Cash	$ 34,949	$ 75,523	$ 20,008	$ 59,604	$ 2,208	$ 318,620	$ 395	$ 933,764	$ 1,445,071
Loan Receivable	-	-	-	-	421,373	-	-	-	421,373
Total Assets	$ 34,949	$ 75,523	$ 20,008	$ 59,604	$ 423,581	$ 318,620	$ 395	$ 933,764	$ 1,866,444
Liabilities, Deferred Inflows of Resources, and Fund Balance									
Liabilities:									
Interfund Payable	$ -	$ -	$ -	$ -	$ -	$ -	-	-	$ -
Total Liabilities	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources:									
Unearned Revenues - Grant Proceeds	-	3,566	-	-	-	-	-	-	3,566
Fund Balance:									
Restricted for:									
Loans	-	-	-	-	423,581	-	-	-	423,581
Public Safety Related Expenditures	34,949	-	-	-	-	-	-	-	34,949
Drug Abuse Treatment and Education	-	-	20,008	-	-	-	-	-	20,008
Victims Assistance	-	-	-	59,604	-	-	-	-	59,604
Capital Grant Projects	-	71,957	-	-	-	-	-	-	71,957
Jail Construction and Renovation	-	-	-	-	-	318,620	-	-	318,620
Road, Street, and Bridge Capital Projects	-	-	-	-	-	-	395	933,764	934,159
Total Fund Balance	34,949	71,957	20,008	59,604	423,581	318,620	395	933,764	1,862,878
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 34,949	$ 75,523	$ 20,008	$ 59,604	$ 423,581	$ 318,620	$ 395	$ 933,764	$ 1,866,444

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds						Capital Projects Funds		
	Confiscated Assets	State Grant	Drug Abuse Treatment	Victims Assistance	Economic Development Revolving Loan	Jail Construction and Renovation	CDBG Grant	TSPLOST	Total
Revenues:									
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,447,420	$ 1,447,420
Forfeitures, Fines	14,738	-	13,632	66,682	-	76,250	-	-	171,302
Intergovernmental	-	8,195	-	-	-	-	57,299	-	65,494
Donations	-	6,750	-	-	-	-	-	-	6,750
Miscellaneous	-	20,000	-	-	-	-	-	-	20,000
Interest	14	61	35	78	58,163	406	-	3,523	62,280
Total Revenue	14,752	35,006	13,667	66,760	58,163	76,656	57,299	1,450,943	1,773,246
Expenditures:									
General Government	-	7,350	-	-	22	-	-	-	7,372
Public Safety	27,733	28,860	19,912	55,525	-	11,659	-	-	143,689
Intergovernmental	-	-	-	-	-	-	-	473,842	473,842
Health and Welfare	-	-	-	-	-	-	-	-	-
Capital Outlay:									
Public Works	-	-	-	-	-	-	85,672	43,337	129,009
Total Expenditures	27,733	36,210	19,912	55,525	22	11,659	85,672	517,179	753,912
Excess (Deficiency) of Revenues Over Expenditures	(12,981)	(1,204)	(6,245)	11,235	58,141	64,997	(28,373)	933,764	1,019,334
Other Financing Sources (Uses):									
Transfers In			26,253	68,369					94,622
Transfers Out	-	-	-	(20,000)	-	-	-	-	(20,000)
Net Change in Fund Balance	(12,981)	(1,204)	20,008	59,604	58,141	64,997	(28,373)	933,764	1,093,956
Fund Balance - July 1, 2019	47,930	73,161	-	-	365,440	253,623	28,768	-	768,922
Fund Balance - June 30, 2020	$ 34,949	$ 71,957	$ 20,008	$ 59,604	$ 423,581	$ 318,620	$ 395	$ 933,764	$ 1,862,878

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
CONFISCATED ASSETS FUND
FOR THE YEAR ENDED JUNE 30, 2020

Assets

Cash	$	34,949
Total Assets	$	34,949

Liabilities & Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Public Safety Related Expenditures		34,949
Total Liabilities and Fund Balance	$	34,949

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
CONFISCATED ASSETS FUND
FOR THE YEAR ENDED JUNE 30, 2020

Revenues:		
Forfeitures	$	14,738
Interest		14
Total Revenues		14,752
Expenditures:		
Public Safety		27,733
Excess of Expenditures over Revenues		(12,981)
Net Change in Fund Balance		(12,981)
Fund Balance - July 1, 2019		47,930
Fund Balance - June 30, 2020	$	34,949

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
STATE GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2020

Assets

Cash	$	75,523
Total Assets	$	75,523

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities		
Due to General Fund	$	-
Deferred Inflows of Resources:		
Unearned Revenues - Grant Proceeds		3,566
Fund Balance:		
Restricted for Capital Grant Projects		71,957
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$	75,523

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
STATE GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2020

Revenues:		
Intergovernmental Revenue - Grant Proceeds	$	8,195
Donations		6,750
Miscellaneous		20,000
Interest		61
Total Revenue		35,006
Expenditures:		
General Government		7,350
Public Safety		28,860
Total Expenditures		36,210
Excess of Expenditures over Revenues		(1,204)
Net Change in Fund Balance		(1,204)
Fund Balance - July 1, 2019		73,161
Fund Balance - June 30, 2020	$	71,957

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
DRUG ABUSE EDUCATION AND TREATMENT FUND
FOR THE YEAR ENDED JUNE 30, 2020

Assets

Cash	$	20,008
Total Assets	$	20,008

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Drug Abuse Education and Treatment		20,008
Total Liabilities and Fund Balance	$	20,008

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
DRUG ABUSE EDUCATION AND TREATMENT FUND
FOR THE YEAR ENDED JUNE 30, 2020

Revenues:		
Fines and Forfeitures	$	13,632
Interest		35
Total Revenue		13,667
Expenditures:		
Public Safety		19,912
Total Expenditures		19,912
Excess of Expenditures over Revenues		(6,245)
Other Financing Sources and Uses:		
Transfer In		26,253
		26,253
Net Change in Fund Balance		20,008
Fund Balance - July 1, 2019		-
Fund Balance - June 30, 2020	$	20,008

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
VICTIMS ASSISTANCE FUND
FOR THE YEAR ENDED JUNE 30, 2020

Assets

Cash	$	59,604
Total Assets	$	59,604

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Victims Assistance		59,604
Total Liabilities and Fund Balance	$	59,604

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
VICTIMS ASSISTANCE FUND
FOR THE YEAR ENDED JUNE 30, 2020

Revenues:		
Fines and Forfeitures	$	66,682
Interest		78
Total Revenue		66,760
Expenditures:		
Public Safety		55,525
Total Expenditures		55,525
Excess of Revenues over Expenditures		11,235
Other Financing Sources and Uses:		
Transfer In		68,369
Transfer (Out)		(20,000)
		48,369
Net Change in Fund Balance		59,604
Fund Balance - July 1, 2019		-
Fund Balance - June 30, 2020	$	59,604

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
ECONOMIC DEVELOPMENT REVOLVING LOAN FUND
FOR THE YEAR ENDED JUNE 30, 2020

Assets

Cash	$	2,208
Loan Receivable		421,373
Total Assets	$	423,581

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Loans		423,581
Total Liabilities and Fund Balance	$	423,581

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ECONOMIC DEVELOPMENT REVOLVING LOAN FUND
FOR THE YEAR ENDED JUNE 30, 2020

Revenues:		
Interest	$	58,163
Expenditures		
General Government		22
Excess of Revenues Over Expenditures		58,141
Net Change in Fund Balance		58,141
Fund Balance - July 1, 2019		365,440
Fund Balance - June 30, 2020	$	423,581

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
JAIL CONSTRUCTION AND RENOVATION FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Assets	
Cash	$	318,620
Total Assets	$	318,620
	Liabilities and Fund Balance	
Liabilities	$	-
Fund Balance:		
Restricted for Jail Construction and Renovation		318,620
Total Liabilities and Fund Balance	$	318,620

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
JAIL CONSTRUCTION AND RENOVATION FUND
FOR THE YEAR ENDED JUNE 30, 2020

Revenues:		
Fines	$	76,250
Interest		406
Total Revenues		76,656
Expenditures		
Public Safety		11,659
Excess of Revenues Over Expenditures		64,591
Net Change in Fund Balance		64,997
Fund Balance - July 1, 2019		253,623
Fund Balance - June 30, 2020	$	318,620

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
BALANCE SHEET
CDBG GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2020

Assets

Cash	$	395
Total Assets	$	395

Liabilities and Fund Balance

Liabilities:		
Interfund Payable	$	-
Fund Balance:		
Restricted for Road Repair		395
Total Liabilities and Fund Balance	$	395

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
CDBG GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2020

Revenues:		
Intergovernmental Revenues	$	57,299
Expenditures		
Current:		
Capital Outlay:		
Public Works		85,672
Total Expenditures		85,672
Excess of Expenditures over Revenues		(28,373)
Other Financing Sources:		
Transfer In		-
Net Change in Fund Balance		(28,373)
Fund Balance - July 1, 2019		28,768
Fund Balance - June 30, 2020	$	395

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
BALANCE SHEET
T-SPLOST CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2020

Assets

Cash	$	933,764
Total Assets	$	933,764

Liabilities and Fund Balance

Liabilities:		
Interfund Payable	$	-
Fund Balance:		
Restricted for Road, Street, and Bridge Capital Projects		933,764
Total Liabilities and Fund Balance	$	933,764

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
T-SPLOST CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2020

Revenues:	
Taxes	$ 1,447,420
Interest	3,523
Total Revenues	1,450,943
Expenditures	
Current:	
Capital Outlay:	
Public Works	43,337
Intergovernmental:	
Public Works	473,842
Total Expenditures	517,179
Excess of Revenues Over Expenditures	933,764
Other Financing Sources:	
Transfer In	-
Net Change in Fund Balance	933,764
Fund Balance - July 1, 2019	-
Fund Balance - June 30, 2020	$ 933,764

FIDUCIARY FUND

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Tax Commissioner	Sheriff's Department	Magistrate Court	State Court	Probate Court	Superior Court	Total
Assets							
Cash	$ 479,377	$ 72,656	$ 11,236	$ 43,652	$ 5,749	$ 198,349	$ 811,019
Property Taxes Receivable	545,193	-	-	-	-	-	545,193
Due from Other Governmental Units	-	-	-	-	-	-	-
Total Assets	$ 1,024,570	$ 72,656	$ 11,236	$ 43,652	$ 5,749	$ 198,349	$ 1,356,212
Liabilities							
Accounts Payable	$ 101,035	$ -	$ -	$ -	$ -	$ -	$ 101,035
Bonds not Forfeited	-	-	-	-	-	63,022	63,022
Total Liabilities	101,035	-	-	-	-	63,022	164,057
Net Position							
Net Position - Held for Others	923,535	72,656	11,236	43,652	5,749	135,327	1,192,155
Total Liabilities	$ 923,535	$ 72,656	$ 11,236	$ 43,652	$ 5,749	$ 135,327	$ 1,192,155

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Tax Commissioner	Sheriff's Department	Magistrate Court	State Court	Probate Court	Superior Court	Total
Additions:							
Taxes and Fees Collected for Other Agencies	$ 24,718,057	$ -	$ -	$ -	$ -	$ -	$ 24,718,057
Court Fees Collected for Other Agencies	-		164,765	1,013,380	81,769	459,605	1,719,519
Sheriff Inmate Account Collections	-	166,075	-	-	-	-	166,075
Total Additions	24,718,057	166,075	164,765	1,013,380	81,769	459,605	26,603,651
Deductions:							
Payments of Court Fees to Other Agencies	-	-	182,994	1,128,568	86,356	405,476	1,803,394
Payments of Taxes and Fees to Other Agencies	24,826,720	-	-	-	-	-	24,826,720
Payments from Inmates to Others	-	126,494	-	-	-	-	126,494
Total Deductions	24,826,720	126,494	182,994	1,128,568	86,356	405,476	26,756,608
Change in Net Position	(108,663)	39,581	(18,229)	(115,188)	(4,587)	54,129	(152,957)
Net Position - July 1, 2019, restated	1,032,198	33,075	29,465	158,840	10,336	81,198	1,345,112
Net Position - June 30, 2020	$ 923,535	$ 72,656	$ 11,236	$ 43,652	$ 5,749	$ 135,327	$ 1,192,155

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2020

	Prior Referendums Expenditures		
	Prior Years	**Current Year**	**Total**
Roads, Bridges, and Streets	7,126,526	-	7,126,526
Total	$ 7,126,526	$ -	$ 7,126,526

(Continued on next page)

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2020

		1996 Referendum Expenditures		
	Original Estimated Cost	Prior Years	Current Year	Total
Worth County:				
Roads, Bridges, and Streets; Courthouse Renovations; Recreation Complex Improvements	$ 4,632,797	$ 4,559,460	$ -	$ 4,559,460
City of Sylvester:				
Roads, Bridges, and Streets; Municipal Building Renovations; Water Wells	2,150,580	2,056,574	-	2,056,574
City of Poulan:				
Roads, Bridges, and Streets; Municipal Building Renovations; Water Wells	327,824	313,842	-	313,842
City of Warwick:				
Roads, Bridges, and Streets; Municipal Building Renovations; Water Wells	179,070	181,697	-	181,697
Town of Sumner:				
Roads, Bridges, and Streets; Municipal Building Renovations; Water Wells	74,729	75,710	-	75,710
Total	$ 7,365,000	$ 7,187,283	$ -	$ 7,187,283

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2020

	Original Estimated Cost	2001 Referendum Expenditures		
		Prior Years	Current Year	Total
Worth County:	$ 4,806,875			
Roads, Bridges, and Streets		$ 4,048,317	$ -	$ 4,048,317
Construction and Renovation of Buildings		1,600,083	-	1,600,083
City of Sylvester:	2,119,750			
Roads, Bridges, and Streets		907,307	-	907,307
Municipal Building Renovations		1,213,854	-	1,213,854
Water and Sewer System Improvements		5,626	-	5,626
City of Poulan:	323,175			
Roads, Bridges, and Streets		131,955	-	131,955
Municipal Building Renovations		72,964	-	72,964
Water Wells		129,474	-	129,474
City of Warwick:	176,530			
Roads, Bridges, and Streets		-	-	-
Municipal Building Construction		173,999	-	173,999
Town of Sumner:	73,676			
Roads, Bridges, and Streets		42,535	-	42,535
Water System Improvements		29,679	-	29,679
Total	$ 7,500,006	$ 8,355,793	$ -	$ 8,355,793

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2020

	Original Estimated Cost	2006 Referendum Expenditures		
		Prior Years	Current Year	Total
Worth County:				
Roads, Bridges, and Streets	$ 4,917,062	$ 6,112,647	$ -	$ 6,112,647
Construction and Renovation of Buildings				
Capital Equipment Purchases				
City of Sylvester:				
Roads, Bridges, and Streets	2,119,750	2,312,775	-	2,312,775
Renovation of Buildings				
Water and Sewer System Improvements				
Capital Equipment Purchases				
City of Poulan:				
Roads, Bridges, and Streets	330,586	365,475	-	365,475
Construction and Renovation of Buildings				
City of Warwick:				
Roads, Bridges, and Streets	180,599	199,658	-	199,658
Water System Improvements				
Town of Sumner:				
Roads, Bridges, and Streets	73,676	83,290	-	83,290
Construction and Renovation of Buildings				
Water System Improvements				
Total	$ 7,621,673	$ 9,073,845	$ -	$ 9,073,845

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2020

	Original Estimated Cost	2011 Referendum Expenditures		
		Prior Years	Current Year	Total
Worth County:				
Roads, Bridges, and Streets	$ 5,934,781	$ 2,609,105	$ -	$ 2,609,105
Public Works Shop Construction	250,000	-	-	-
Governmental Building Renovation	250,000	253,531	-	253,531
Recreation and Parks Renovation	500,000	383,161	86,179	469,340
Public Library Renovation	100,000	179,100	-	179,100
City of Sylvester:				
Roads, Bridges, and Streets	2,727,476	1,952,890	-	1,952,890
Renovation of Buildings				
Water and Sewer System Improvements				
Capital Equipment Purchases				
City of Poulan:				
Roads, Bridges, and Streets	415,819	296,159	-	296,159
Construction and Renovation of Buildings				
City of Warwick:				
Roads, Bridges, and Streets	227,161	160,303	-	160,303
Water System Improvements				
Town of Sumner:				
Roads, Bridges, and Streets	94,763	75,940	-	75,940
Construction and Renovation of Buildings				
Water System Improvements				
Total	$ 10,500,000	$ 5,910,189	$ 86,179	$ 5,996,368

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2020

	Original Estimated Cost	2016 Referendum Expenditures		
		Prior Years	Current Year	Total
Worth County:				
Roads, Bridges, and Streets	$ 4,764,240	$ 678,407	$ 631,218	$ 1,309,625
Governmental Building Renovation	250,000	25,562	-	25,562
Courthouse Renovation	250,000	47,835	305,549	353,384
Recreation Building and Fields Renovation	250,000	181,546	73,942	255,488
Ambulances and Associated Capital Equipment	300,000	-	-	-
Fire Department Renovation	750,000	72,302	327,735	400,037
County-Operated Buildings Renovation	100,000	-	13,548	13,548
City of Sylvester:				
Roads, Bridges, and Streets	2,997,015	997,634	374,189	1,371,823
Renovation of Buildings				
Water and Sewer System Improvements				
Capital Equipment Purchases				
City of Poulan:				
Roads, Bridges, and Streets	412,000	137,200	51,873	189,073
Construction and Renovation of Buildings				
City of Warwick:				
Roads, Bridges, and Streets	220,000	68,200	25,785	93,985
Water System Improvements				
Town of Sumner:				
Roads, Bridges, and Streets	206,745	68,826	26,023	94,849
Construction and Renovation of Buildings				
Water System Improvements				
Total	$ 10,500,000	$ 2,277,512	$ 1,829,862	$ 4,107,374

Note: The variance of $1,292,421 between the Statement of Revenues, Expenditures, and Changes in Fund Balance for the Special Purpose Local Option Sales Tax Fund and the total of the above schedules was due to expenditures of $1,292,421 that were associated with road resurfacing and road construction capital project expenditures used from capital grant proceeds that were not considered proceeds from Special Purpose Local Option Sales Tax revenues. These capital project expenditures were considered Public Works' projects which consisted of road construction and road resurfacing projects.

WORTH COUNTY, GEORGIA
Schedule of Projects Constructed
With Transportation Special Purpose Local Option Sales Tax Proceeds
For the Year Ended June 30, 2020

			2019 Referendum		
			Expenditures		
Project	Original Estimated Cost	Revised Estimated Cost	Prior Years	Current Years	Total
Worth County:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	$ 6,043,425	$ 6,043,425	$ -	$ 43,337	$ 43,337
City of Sylvester:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	2,711,300	2,711,300	-	371,676	371,676
City of Poulan:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	372,875	372,875	-	51,116	51,116
City of Warwick:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	185,345	185,345	-	25,408	25,408
Town of Sumner:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	187,055	187,055	-	25,642	25,642
Total	$ 9,500,000	$ 9,500,000	$ -	$ 517,179	$ 517,179

WORTH COUNTY, GEORGIA
PROJECT COST SCHEDULE
CDBG PROGRAM NO. 17p-y-159-1-5968
FOR THE GRANT PERIOD NOVEMBER 15, 2017 THROUGH JUNE 30, 2020
PROJECT COST SCHEDULE

Program Activity	Activity Number	Latest Approved Budget CDBG Funds	Accumulative Expenditures To Date CDBG Funds	Accumulative Expenditures To Date Other Funds	Grant Total Expenditures To Date
Acquisition of Property (Public)	P-001-01	$ 10,711	$ 10,711	$ -	$ 10,711
Flood and Drainage Facilities	P-03K-02	25,633	25,633	-	25,633
Street Improvements	P-03K-01	160,997	160,997	156,393	317,390
Engineering - Street Improvements/Flood & Drainage	T-03K-01	27,498	27,498	10,683	38,181
Engineering - Street Improvements/Flood & Drainage	T-03K-02	6,136	6,136	-	6,136
General Administration	A-21A-00	25,000	25,000	-	25,000
Total		$ 255,975	$ 255,975	$ 167,076	$ 423,051

WORTH COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
SOURCE AND APPLICATION OF FUNDS SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

Worth County, Georgia
Recipient Name

17p-y-159-1-5968
CDBG Grant Number

For the Period Ending: **June 30, 2020**
(Cumulative)

Total Program Year 2017 CDBG Funds Allocated to Recipient	$	314,711
Less: Deobligations		58,736
Net Program Year 2017 Funds Allocated to Recipient		255,975
Less: Total Program Year 2017 Funds Drawn Down by Recipient	$	(255,975)
Funds Still Available from Program Year 2017 Resources	$	-
Total Program Year 2017 CDBG Funds Drawn and Received by Recipient	$	255,975
Local Matches and Other Receipts		167,076
Total Receipts Available for Program Year 2017 Costs		423,051
Less: Funds Applied and Expended to Program Year 2017 Costs		423,051
Total Program Year 2017 Funds Held by Recipient	$	-

WORTH COUNTY, GEORGIA
PROJECT COST SCHEDULE
CDBG PROGRAM NO. 19p-y-159-1-6099
FOR THE GRANT PERIOD OCTOBER 16, 2019 THROUGH JUNE 30, 2020
PROJECT COST SCHEDULE

Program Activity	Activity Number	Latest Approved Budget CDBG Funds	Accumulative Expenditures To Date CDBG Funds	Accumulative Expenditures To Date Other Funds	Grant Total Expenditures To Date
Engineering - Street Improvements/Flood & Drainage	T-03K-00	$ 9,303	$ -	$ 60,623	$ 60,623
Flood and Drainage Facilities	P-03K-02	110,796	-	-	-
Street Improvements	P-03K-01	584,901	-	-	-
General Administration	A-21A-00	45,000	18,000	-	18,000
Total		$ 750,000	$ 18,000	$ 60,623	$ 78,623

WORTH COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
SOURCE AND APPLICATION OF FUNDS SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

Worth County, Georgia
Recipient Name

19p-y-159-1-6099
CDBG Grant Number

For the Period Ending: **June 30, 2020**
(Cumulative)

Total Program Year 2019 CDBG Funds Allocated to Recipient	$	750,000
Less: Deobligations		-
Net Program Year 2019 Funds Allocated to Recipient		750,000
Less: Total Program Year 2019 Funds Drawn Down by Recipient	$	(18,000)
Funds Still Available from Program Year 2019 Resources	$	732,000
Total Program Year 2019 CDBG Funds Drawn and Received by Recipient	$	18,000
Local Matches and Other Receipts		60,623
Total Receipts Available for Program Year 2019 Costs		78,623
Less: Funds Applied and Expended to Program Year 2019 Costs		78,623
Total Program Year 2019 Funds Held by Recipient	$	-

Hudson & NeSmith CPAs

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Private Companies Practice Section

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

The Honorable County Commissioners
Worth County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Worth County, Georgia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Worth County, Georgia 's basic financial statements and have issued our report thereon dated February 17, 2021. We did not audit the financial statements of the Worth County Health Department, the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based on the report of other auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be material weaknesses. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness: item 2020-01.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Worth 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2020-02.

Worth County, Georgia's Response to Findings

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

Purpose of this Report

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

Hudson & NeSmith, CPAs

Hudson & NeSmith, CPAs
Sylvester, Georgia
February 17, 2021

WORTH COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of Worth County, Georgia.

2. One material weakness was disclosed during the audit of the basic financial statements as reported in the "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."

3. No significant deficiency was disclosed during the audit of the basic financial statements as reported in the "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."

4. One instance of noncompliance, material to the basic financial statements of Worth County, Georgia was disclosed during the audit.

FINDINGS – FINANCIAL STATEMENT AUDIT

1. Deficiency in Internal Control Structure

PRIOR PERIOD AND CURRENT PERIOD CONDITION

2020-01 Lack of Segregation of Duties

Condition and Criteria - The offices of some constitutional officers do not have proper segregation of duties. Segregation of duties is a key internal control whereby the authorization, custody, record keeping, and reconciling duties are separated among several persons. A proper segregation of duties does not exist between handling cash receipts and disbursements, access to accounts receivable and accounts payable detail, access to the general ledger, and reconciliation of the bank accounts. Internal controls should be in place which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Cause – A proper segregation of duties was not in place in some offices that handle receipting and disbursing of cash that provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business. This was caused by the limited number of personnel required to perform these duties.

Effect – The failure to segregate out the accounting duties among multiple persons presents the opportunity for misappropriation of assets, mainly cash.

Recommendation – The duties of recording, distribution, reconciliation of cash accounts and other operational functions should be segregated between employees and accounting records reviewed by responsible officials on a regular basis.

Management's Response – The County concurs with finding. However, the County believes that it is not economically feasible to hire additional personnel needed to accomplish a complete segregation of duties. Management, commissioners, and constitutional officers do review monthly financial information. Management has also put in place cash handling procedures to segregate these duties to the extent possible.

WORTH COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020

2. Compliance

2020-02 Law Section – O.C.G.A. 36-81-3 & 36-81-5

Condition and Criteria – The County exceeded its budget at the "legal level of control" in the following department(s):

County Commission Office	$	19,803
Elections		52,836
Emergency Management		136,015
Juvenile Court		22,217
Public Defender		580
Tax Appraiser		11,663
Registrar		3,258
Courthouse and Grounds		3,276

Georgia Statutes O.C.G.A 36-81-5(b) defines the "legal level of control," at a minimum, to be the departmental level.

Cause – The County exceeded its budgeted expenditures in the above-referenced departments.

Effect – Exceeding budgetary amounts for expenditures can cause unsound financial practices and create an unstable financial position for the County.

Recommendation – The County should not exceed departmental spending over its legally adopted budget amounts.

Management's Response – The County concurs with finding. The County suffered widespread storm damage during the previous fiscal year and expenditures exceeded budgeted amounts in several departments due to storm cleanup that was still ongoing during the June 30, 2020 fiscal year. Also, due to staffing challenges during the Coronavirus pandemic, some departments exceeded their budgeted expenditures as well. For future periods, budget compared to actual spending will be monitored on a monthly basis and the budget will be adhered to.

WORTH COUNTY, GEORGIA
STATUS OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Audit Reference Number	Status
2019-01	Uncorrected, re-cited as 2020-01 in the attached Schedule of Findings and Responses
2019-02	Uncorrected, re-cited as 2020-02 in the attached Schedule of Findings and Responses

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Private Companies Practice Section

REPORT ON STATE OF GEORGIA GRANT CERTIFICATION FORM

The Honorable County Commissioners
Worth County, Georgia

We have examined management's assertion included in the accompanying State of Georgia Grant Certification Forms about Worth County, Georgia's compliance during the fiscal year ended June 30, 2020 with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for each of the following grant awards:

Governor's Emergency Fund #03-E04-176
Governor's Emergency Fund #02-E04-140
Governor's Emergency Fund #02-E04-139
Georgia Transportation Infrastructure Grant

Management is responsible for Worth County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Worth County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Worth County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Worth County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Worth County, Georgia complied with the aforementioned requirement during the fiscal year ended June 30, 2020 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Georgia Department of Audits and Accounts and the State grantor agency identified on the Grant Certification Form and is not intended to be and should not be used by anyone other than the specified parties.

Hudson & NeSmith, CPAs

Hudson & NeSmith, CPAs
Sylvester, Georgia
February 17, 2021

Hudson & NeSmith CPAs

Ronald D. Hudson, CPA, CFP®

John A. NeSmith, Jr., CPA

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Private Companies Practice Section

REPORT ON ANNUAL REPORT OF 9-1-1 COLLECTIONS AND EXPENDITURES

The Honorable County Commissioners
Worth County, Georgia

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Worth County, Georgia's compliance during the fiscal year ended June 30, 2020 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Worth County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Worth County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Worth County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Worth County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Worth County, Georgia complied with the aforementioned requirement during the fiscal year ended June 30, 2020 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Hudson & NeSmith, CPAs

Hudson & NeSmith, CPAs
Sylvester, Georgia
February 17, 2021

State of Georgia Grant Certification Form

LINE		
A	Local Government	Worth County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	03-E04-176
D	Grant Title	Governor's Emergency Fund
E	Grant Award Date	October 30, 2002
F	Grant Amount	$15,000.00

		COLUMN 1 **Current Year Activity** For the Year Ended:	COLUMN 2 **Cumulative Grant Activity** Through the Year Ended:
G		June 30, 2020	June 30, 2020
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$6,882.00	
I	Grant Receipts or Revenue Recognized	$0.00	$15,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$8,118.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$6,882.00	$6,882.00

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made. I understand that failure to comply with the requirements of Code Section 36-81-8 shall result in a forfeiture of such grant and the return to the state of any such grant funds received by the local government. Further, a grant recipient shall be ineligible to receive funds from the Governor's emergency fund or from a special project appropriation until all unallowed expenditures are returned to the State.

Signature of Chief Elected Official _____ Date 02/18/21

Signature of Chief Financial Officer LaVerne Watkins Date 02/18/21

Rev. 8/2006

State of Georgia Grant Certification Form

LINE		
A	Local Government	Worth County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	02-E04-140
D	Grant Title	Governor's Emergency Fund
E	Grant Award Date	December 31, 2001
F	Grant Amount	$10,000.00

G		COLUMN 1 **Current Year Activity** For the Year Ended: June 30, 2020	COLUMN 2 **Cumulative Grant Activity** Through the Year Ended: June 30, 2020
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$701.00	
I	Grant Receipts or Revenue Recognized	$0.00	$10,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$9,299.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$701.00	$701.00

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made. I understand that failure to comply with the requirements of Code Section 36-81-8 shall result in a forfeiture of such grant and the return to the state of any such grant funds received by the local government. Further, a grant recipient shall be ineligible to receive funds from the Governor's emergency fund or from a special project appropriation until all unallowed expenditures are returned to the State.

Signature of Chief Elected Official _____ Date 02/18/21

Signature of Chief Financial Officer Lakeina Watkins Date 02/18/21

Rev. 8/2006

State of Georgia Grant Certification Form

LINE		
A	Local Government	Worth County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	02-E04-139
D	Grant Title	Governor's Emergency Fund
E	Grant Award Date	December 31, 2001
F	Grant Amount	$10,000.00

		COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G		June 30, 2020	June 30, 2020
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$10,000.00	
I	Grant Receipts or Revenue Recognized	$0.00	$10,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$0.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$10,000.00	$10,000.00

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made. I understand that failure to comply with the requirements of Code Section 36-81-8 shall result in a forfeiture of such grant and the return to the state of any such grant funds received by the local government. Further, a grant recipient shall be ineligible to receive funds from the Governor's emergency fund or from a special project appropriation until all unallowed expenditures are returned to the State.

Signature of Chief Elected Official _____ Date 03/18/21

Signature of Chief Financial Officer Latrine Watkins Date 03/18/21

Rev. 8/2006

State of Georgia Grant Certification Form

LINE		
A	Local Government	Worth County, Georgia
B	State Awarding Agency	Georgia State Road and Tollway Authority
C	Grant Identification Number	Medders Road Transportation Connector
D	Grant Title	Georgia Transportation Infrastructure Bank (GTIB)
E	Grant Award Date	September 10, 2018
F	Grant Amount	$328,133.40

G		COLUMN 1 **Current Year Activity** For the Year Ended: June 30, 2020	COLUMN 2 **Cumulative Grant Activity** Through the Year Ended: June 30, 2020
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$0.00	
I	Grant Receipts or Revenue Recognized	$328,133.40	$328,113.40
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$328,133.40	$328,113.40
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$0.00	$0.00

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made. I understand that failure to comply with the requirements of Code Section 36-81-8 shall result in a forfeiture of such grant and the return to the state of any such grant funds received by the local government. Further, a grant recipient shall be ineligible to receive funds from the Governor's emergency fund or from a special project appropriation until all unallowed expenditures are returned to the State.

Signature of Chief Elected Official _____ Date 02/18/21

Signature of Chief Financial Officer Laura Watkins Date 02/18/21 Rev. 8/2006

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2020

Line No.		O.C.G.A. Reference	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	__x__ Special Revenue Fund _____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	AT&T		$ 1,148.05
			$
			$
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ 126,684.06
3b	Purchase costs	46-5-134(f)(1)(A)	$
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 1,153.45
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 388,445.87
5b	Employee benefits	46-5-134(f)(1)(C)	$ 76,138.54
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 392.00
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 945.09
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$
8b	Purchase costs	46-5-134(f)(1)(F)	$
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$
9b	Purchase costs	46-5-134(f)(1)(G)	$
9c	Maintenance costs	46-5-134(f)(1)(G)	$

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2020

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

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2020

Line No.		O.C.G.A. Reference	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Telephone		$ 6,804.42
	Postage		$ 3.00
	Medical Services for Employees		$ 444.00
	Janitorial Supplies		$ 449.50
	Gas & Oil		$ 185.14
	Other Equipment		$ 2,574.42
	Travel		$ 747.17
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 606,114.71

Certification of Local Government Officials

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

Signature of Chief Elected Official _____ Date 02/18/21

Print Name of Chief Elected Official Fred Dent

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Laverne Watkins Date 02/18/21

Print Name of Chief Financial Officer Laverne Watkins

Worth County, Georgia
201 N Main Street
Suite 30
Sylvester, GA 31791
Telephone: 229-776-8200

February 17, 2021

Georgia Department of Audits and Accounts
Atlanta, Georgia 30334-8400

Re: Schedule of Findings and Responses for Audit Report Year Ending 6/30/2020.

2020-1 Segregation of Duties

We agree with the auditor's comments as to segregation of duties. The small staff prevents this at present due to economic constraints; however, we will continue to work to improve the situation including review of monthly financial information.

2020-2 Budget Exceeded at the Legal Level of Control for Some Departments

We agree with the auditor's finding related to some departments exceeding their budgets. The Board of Commissioners will monitor budget to actual spending on a monthly basis and adhere to the legally adopted budget as much as possible.