Worth County, Georgia

Financial Statements
and Supplemental Information

For the Fiscal Year Ended
June 30, 2022
(*With Independent Auditor's Report Thereon*)

WORTH COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022

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Hudson & NeSmith CPAs

Member
American Institute of Certified Public Accountants
Georgia Society of Certified Public Accountants
Private Companies Practice Section

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John A. NeSmith, Jr., CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable County Commissioners
Worth County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, 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, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Worth County Health Department, the discretely presented component unit, which represent 1.58 percent, 0.52 percent, and 3.60 percent, respectively, of the assets, net position, and revenues of Worth County, Georgia as of June 30, 2022, and the respective changes in financial position for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Worth County Health Department, is based solely on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Worth County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 1-5 and 45-48 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Worth County, Georgia's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, 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, the schedule of expenditures of federal awards, 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 December 30, 2022, 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

Hudson & NeSmith, CPAs
Sylvester, Georgia
December 30, 2022

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, 2022. 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 $49,425,442 in total assets.
- The County has $641,088 in total liabilities of which $173,455 is for accrued vacation pay, and $467,633 is 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 $45,528,623 (net position). Of this amount, $7,908,581 (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors while $31,156,462 is the net investment in capital assets and $6,463,580 are dedicated to capital projects and special programs.
- The County's total net position increased by $5,269,121. 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, 2022 fiscal year, the County's general fund reported a fund balance of $8,026,171 an increase of $1,736,145 in comparison with the prior year. The fund balance amount consists of $457,394 that is nonspendable due to being related to the County's prepaid insurance expense and an unreserved balance of $7,568,777. The unreserved fund balance represents 69.4% 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 three categories: governmental funds, proprietary funds, and fiduciary 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 twelve (12) 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, the T-SPLOST Capital Projects Fund, the LMIG Capital Projects Fund, Emergency Telephone System Special Revenue Fund, and the American Rescue Plan Act 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 three types 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 enterprise funds to account for its Solid Waste Fund, Ambulance Service Fund, and an internal service fund to account for its Self-Insurance Health Benefit Fund. The proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The accounting method used for these funds is much like that used for a business, the full accrual method.

Fiduciary Funds

The County maintains fiduciary funds to report on assets being held by the County for the benefit of parties outside the County. Although these funds are presented in the fund financial statements, they do not appear in the Government-wide statements because the resources are not available to support the programs of the Worth County Local Government. The accounting method used for these funds is the full accrual method.

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, 2022 and 2021.

	Governmental Activities		Business – type Activities		Total	
	6/30/2022	6/30/2021	6/30/2021	6/30/2021	6/30/2022	6/30/2021
Assets						
Current assets	$ 17,539,943	$ 13,482,581	$ 729,037	$ 1,039,223	$ 18,268,980	$ 14,521,804
Capital assets	30,730,641	28,355,036	425,821	-	31,156,462	28,355,036
Total assets	48,270,584	41,837,617	1,154,858	1,039,223	49,425,442	42,876,840
Deferred Outflows of Resources						
None	-	-	-	-	-	-
Total Deferred Outflows	-	-	-	-	-	-
Liabilities						
Current liabilities	273,337	82,763	7,701	270	281,038	83,033
Long-term liabilities	173,455	143,273	467,633	477,845	641,088	621,118
Total liabilities	446,792	226,036	475,334	478,115	922,126	704,151
Deferred Inflow of Resources						
Unearned Revenues	2,974,693	1,913,187	-	-	2,974,693	1,913,187
Total Deferred Inflows	2,974,693	1,913,187	-	-	2,974,693	1,913,187
Net position						
Invested in capital assets, net of related debt	30,730,641	28,318,693	425,821	-	31,156,462	28,318,693
Restricted	6,463,580	5,060,869	-	-	6,463,580	5,060,869
Unrestricted	7,654,878	6,318,832	253,703	561,108	7,908,581	6,879,940
Total net position	$ 44,849,099	$ 39,698,394	$ 679,524	$ 561,108	$ 45,528,623	$ 40,259,502

The table below presents the County's condensed statement of activities for the years ended June 30, 2022 and 2021. 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	
	6/30/2022	6/30/2021	6/30/2022	6/30/2021	6/30/2022	6/30/2021
Revenues						
Program revenues:						
Charges for services	$ 1,780,952	$ 1,883,783	$ 2,596,007	$ 1,649,096	$ 4,376,959	$ 3,532,879
Operating grants and contributions	310,681	987,674	-	-	310,681	987,674
Capital grants and contributions	2,604,534	1,121,824	-	-	2,604,534	1,121,824
General revenues:						
Property taxes	6,372,425	6,310,700	-	-	6,372,425	6,310,700
Motor Vehicle	1,122,616	1,406,051			1,122,616	1,406,051
Mobile Home	219,356	-	-	-	219,356	-
Insurance Premium	1,050,188	-			1,050,188	-
Sales Tax	5,311,469	5,105,997	-	-	5,311,469	5,105,997
Other taxes	692,264	1,705,901	-	-	692,264	1,705,901
Investment income	11,146	10,132	-	-	11,146	10,132
Miscellaneous revenues	451,281	554,394	-	-	451,281	554,394
Total revenues	19,926,912	19,086,456	2,596,007	1,649,096	22,522,919	20,735,552
Expenses						
General government	2,930,072	2,662,596	-	-	2,930,072	2,662,596
Public safety	5,905,319	6,722,306	-	-	5,905,319	6,722,306
Public works	5,194,763	4,991,165	-	-	5,194,763	4,991,165
Culture and Recreation	186,275	204,485	-	-	186,275	204,485
Health and Welfare	135,600	136,500	-	-	135,600	136,500
Interest - long-term debt	1,077	1,581	-	-	1,077	1,581
Garbage and Landfill	-	-	1,640,224	1,390,275	1,640,224	1,390,275
Ambulance Service	-	-	1,260,468	-	1,260,468	-
Total expenses	14,353,106	14,718,633	2,900,692	1,390,275	17,253,798	16,108,908
Increase (decrease) in net position before transfers	5,573,806	4,367,823	(304,685)	258,821	5,269,121	4,626,644
Transfers	(423,101)	207,645	423,101	(207,645)	-	-
Change in net position	$ 5,150,705	$ 4,575,468	$ 118,416	$ 51,176	$ 5,269,121	$ 4,626,644
Net position - beginning	39,698,394	35,122,926	561,108	509,932	40,259,502	35,632,858
Net position - ending	$ 44,849,099	$ 39,698,394	$ 679,524	$ 561,108	$ 45,528,623	$ 40,259,502

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

Worth County has six major governmental funds which are the General Fund, the SPLOST Capital Projects Fund, the T-SPLOST Capital Projects Fund, the LMIG Capital Projects Fund, the Emergency Telephone System Special Revenue Fund, and the American Rescue Plan Act Special Revenue Fund. At June 30, 2022, the General Fund had a fund balance of $8,026,171, the SPLOST Capital Projects Fund had a fund balance of $1,533,925, the T-SPLOST Capital Projects Fund had a fund balance of $2,830,510, and the LMIG Capital Projects Fund had a fund balance of ($155,764). This is an increase of $1,736,145 for the General Fund, a decrease of ($41,205) for the SPLOST Capital Projects Fund, an increase of $823,620 for the T-SPLOST Capital Projects Fund and a decrease of ($155,764) for the LMIG Capital Projects Fund from the June 30, 2021 fiscal year ending fund balances.

The fund balance for the American Rescue Plan Act Special Revenue Fund was ($84,032), the fund balance for the Emergency Telephone System Special Revenue Fund was $400,914, and the fund balances for the other Governmental Funds increased by $532,874. The combined fund balance for these funds was $1,698,231 at the end of the year.

Enterprise Funds

The Enterprise Funds, where the activities of the County's garbage and landfill services and county ambulance services are reflected, showed a cash balance of $306,368 for the year ended June 30, 2022. This was an decrease of $445,743 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 $807,457 for the year ended June 30, 2022. The major factors contributing to this difference was fiscally conservative spending and an increase in anticipated property tax revenue and sales tax revenues as well as unanticipated increases in several revenue items.

FACTORS AFFECTING THE 2022 BUDGET

The Board of Commissioners of Worth County considered many factors when approving the County's 2022 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

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, 2022

BASIC FINANCIAL STATEMENTS

WORTH COUNTY, GEORGIA
STATEMENT OF NET POSITION
GOVERNMENT - WIDE
FOR THE YEAR ENDED JUNE 30, 2022

	PRIMARY GOVERNMENT			COMPONENT UNIT
	Governmental Activities	Business-Type Activities	Total	Board of Health
Assets				
Current Assets				
Cash	$ 15,787,818	$ 732,821	$ 16,520,639	$ 635,553
Receivables - Net	727,407	563,540	1,290,947	23,158
Interfund	567,324	(567,324)	-	-
Prepaid Items	457,394	-	457,394	-
Total Current Assets	17,539,943	729,037	18,268,980	658,711
Noncurrent Assets				
Net OPEB Asset	-	-	-	113,940
Capital Assets				
Land	938,195	-	938,195	-
Construction in Progress	1,434,190	-	1,434,190	-
Other Capital Assets, Net of Accumulated Depreciation	28,358,256	425,821	28,784,077	19,147
Total Noncurrent Assets	30,730,641	425,821	31,156,462	133,087
Total Assets	48,270,584	1,154,858	49,425,442	791,798
Deferred Outflows of Resources				
Pension Plan Items	-	-	-	267,643
Total Assets and Deferred Outflows	48,270,584	1,154,858	49,425,442	1,059,441
Liabilities				
Current Liabilities				
Accounts Payable	$ 67,502	$ 7,701	$ 75,203	$ 11,697
Accrued Expenses	205,835	-	205,835	-
Current Portion of Long-Term Liabilities:				
Accrued Vacation Pay	-	-	-	4,575
Capital Lease Payable	-	-	-	-
Total Current Liabilities	273,337	7,701	281,038	16,272
Long-Term Liabilities				
Capital Leases Payable, Less Current Portion	-	-	-	-
Accrued Vacation Pay	173,455	-	173,455	41,178
Net Pension Liability	-	-	-	321,878
Accrued Post Closure Costs	-	467,633	467,633	-
Total Long-Term Liabilities	173,455	467,633	641,088	363,056
Total Liabilities	446,792	475,334	922,126	379,328
Deferred Inflows of Resources				
Pension Plan Items	-	-	-	442,237
Unearned Revenues	2,974,693	-	2,974,693	-
Total Liabilities and Deferred Inflows	3,421,485	475,334	3,896,819	821,565
Net Position				
Net Investment in Capital Assets	30,730,641	425,821	31,156,462	19,147
Restricted for:				
Drug Education & Victim Counseling	76,856	-	76,856	-
Capital Projects	4,364,780	-	4,364,780	-
Special Purpose Local Option Sales Tax Collected on Behalf of Other Cities	-	-	-	-
Public Safety	63,730	-	63,730	-
Emergency 911 Operations	400,914	-	400,914	-
Specific Federal and State Grant Programs	643,409	-	643,409	-
Economic Development Revolving Loans	428,293	-	428,293	-
Jail Construction and Renovation	485,598	-	485,598	-
Board of Health	-	-	-	386,295
Unresticted	7,654,878	253,703	7,908,581	(167,566)
Total Net Position	$ 44,849,099	$ 679,524	$ 45,528,623	$ 237,876

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
GOVERNMENT – WIDE
FOR THE YEAR ENDED JUNE 30, 2022

		Program Revenues		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Activities:				
Governmental:				
General Government	$ 2,930,072	$ 259,959	$ 10,122	$ -
Public Safety	5,905,319	1,520,993	83,793	562,714
Public Works	5,194,763	-	215,766	1,211,457
Culture and Recreation	186,275	-	1,000	830,363
Health and Welfare	135,600	-	-	-
Interest on Long-Term Debt	1,077	-	-	-
Total Governmental Activities	14,353,106	1,780,952	310,681	2,604,534
Business-type Activities:				
Garbage and Landfill Fund	1,640,224	1,606,124		
Ambulance Service Fund	1,260,468	989,883		
Total Business-type Activities	2,900,692	2,596,007	-	-
Total Primary Government	$ 17,253,798	$ 4,376,959	$ 310,681	$ 2,604,534
Component Unit:				
Board of Health	$ 664,040	$ 355,710	$ 486,184	$ -

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

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 the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES (CONTINUED)
GOVERNMENT – WIDE
FOR THE YEAR ENDED JUNE 30, 2022

Program Revenues	Net (Expense) Revenue and Changes in Net Assets			Component Unit
	Primary Government			
Total	Governmental Activities	Business-type Activities	Total	Board of Health
$ 270,081	$ (2,659,991)	$ -	$ (2,659,991)	$ -
2,167,500	(3,737,819)	-	(3,737,819)	-
1,427,223	(3,767,540)	-	(3,767,540)	-
831,363	645,088	-	645,088	-
-	(135,600)	-	(135,600)	-
-	(1,077)	-	(1,077)	-
4,696,167	(9,656,939)	-	(9,656,939)	-
1,606,124	-	(34,100)	(34,100)	-
989,883	-	(270,585)	(270,585)	-
2,596,007	-	(304,685)	(304,685)	-
7,292,174	(9,656,939)	(304,685)	(9,961,624)	-
$ 841,894	$ -	$ -	$ -	$ 177,854
	6,372,425	-	6,372,425	-
	1,122,616	-	1,122,616	-
	219,356	-	219,356	-
	1,050,188	-	1,050,188	-
	5,311,469	-	5,311,469	-
	692,264	-	692,264	-
	11,146	-	11,146	-
	451,281	-	451,281	-
	15,230,745	-	15,230,745	-
	(423,101)	423,101	-	-
	5,150,705	118,416	5,269,121	177,854
	39,698,394	561,108	40,259,502	60,022
	$ 44,849,099	$ 679,524	$ 45,528,623	$ 237,876

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	SPLOST Capital Projects Fund	Transportation SPLOST Capital Projects Fund	LMIG Capital Projects Fund	American Rescue Plan Act Special Revenue Fund	Emergency Telephone System Special Revenue Fund	Other Non-Major Governmental Funds	Total
Assets								
Current Assets:								
Cash	$ 6,092,065	$ 1,468,798	$ 2,060,259	$ 939,614	$ 2,974,693	$ 909,156	$ 1,288,123	$ 15,732,708
Prepaid Expense	457,394	-	-	-	-	-	-	457,394
Property Taxes Receivable	138,687	-	-	-	-	-	-	138,687
Interfund	1,532,235	325,127	1,095,378	-	-	-	-	2,952,740
Accounts Receivable - Net	140,975	-	-	-	-	35,248	-	176,223
Loan Receivable	-	-	-	-	-	-	412,497	412,497
Total Assets	$ 8,361,356	$ 1,793,925	$ 3,155,637	$ 939,614	$ 2,974,693	$ 944,404	$ 1,700,620	$ 19,870,249
Liabilities, Deferred Inflows of Resources, and Fund Balance								
Liabilities:								
Accounts Payable	$ 67,502	$ -	$ -	$ -	$ -	$ -	$ -	$ 67,502
Interfund	-	260,000	325,127	1,095,378	84,032	543,490	2,389	2,310,416
Accrued Payroll Expense	205,835	-	-	-	-	-	-	205,835
Total Liabilities	273,337	260,000	325,127	1,095,378	84,032	543,490	2,389	2,583,753
Deferred Inflows of Resources:								
Unearned Revenues:								
Property Taxes	61,848	-	-	-	-	-	-	61,848
Grant Proceeds and Advances	-	-	-	-	2,974,693	-	-	2,974,693
Total Deferred Inflows of Resources	61,848	-	-	-	2,974,693	-	-	3,036,541
Fund Balance								
Nonspendable	457,394	-	-	-	-	-	-	457,394
Restricted for:								
Drug Education and Victim Counseling	-	-	-	-	-	-	76,856	76,856
Capital Projects	-	1,533,925	2,830,510	-	-	-	345	4,364,780
Loans	-	-	-	-	-	-	428,293	428,293
E-911 Operations	-	-	-	-	-	400,914	-	400,914
Public Safety Related Expenditures	-	-	-	-	-	-	63,730	63,730
Capital Grant Projects	-	-	-	-	-	-	643,409	643,409
Jail Construction and Renovation	-	-	-	-	-	-	485,598	485,598
Unassigned	7,568,777	-	-	(155,764)	(84,032)	-	-	7,328,981
Total Fund Balance	8,026,171	1,533,925	2,830,510	(155,764)	(84,032)	400,914	1,698,231	14,249,955
Total Liabilites, Deferred Inflows of Resources, and Fund Balance	$ 8,361,356	$ 1,793,925	$ 3,155,637	$ 939,614	$ 2,974,693	$ 944,404	$ 1,700,620	$ 19,870,249

See accompanying notes to the 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, 2022

Total Fund Balances - Total Governmental Funds		$	14,249,955
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	86,397,449		
Accumulated Depreciation	(55,666,808)		30,730,641
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds			
Property Taxes			61,848
Internal service funds are used by management to charge the costs of risk management to the individual funds. The assets and liabilities of the internal service fund are included in governmental activities.			(19,890)
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.			
Compensated Absences			(173,455)
Net Position of Governmental Activities		$	44,849,099

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	SPLOST Capital Projects Fund	Transportation SPLOST Capital Projects Fund	LMIG Capital Projects Fund	American Rescue Plan Act Special Revenue Fund	Emergency Telephone System Special Revenue Fund	Other Non-Major Governmental Funds	Total
Revenues:								
Taxes	$ 10,502,438	$ 2,055,475	$ 1,941,823	$ -	$ -	$ 352,321	$ -	$ 14,852,057
Licenses and Permits	187,085	-	-	-	-	-	-	187,085
Intergovernmental Revenues	256,520	-	-	1,134,486	901,299	70,496	587,905	2,950,706
Charges for Service	72,874	-	-	-	-	-	-	72,874
Fines and Forfeitures	1,214,699	-	-	-	-	-	235,798	1,450,497
Interest	9,506	2,214	3,951	-	-	223	1,417	17,311
Donations	-	10,000	-	-	-	-	18,840	28,840
Miscellaneous	497,662	-	-	-	-	-	-	497,662
Total Revenues	12,740,784	2,067,689	1,945,774	1,134,486	901,299	423,040	843,960	20,057,032
Expenditures:								
Current:								
General Government	2,763,219	-	-	-	10,122	-	15,714	2,789,055
Public Safety	5,940,725	-	-	-	383,009	535,756	136,872	6,996,362
Public Works	1,839,987	-	-	-	-	-	64,604	1,904,591
Health and Welfare	135,600	-	-	-	-	-	-	135,600
Culture and Recreation	186,275	-	-	-	445,363	-	-	631,638
Capital Outlay	-	1,869,505	408,232	755,501	-	-	178,973	3,212,211
Debt Service:								
Principal	36,341	-	-	-	-	-	-	36,341
Interest	1,077	-	-	-	-	-	-	1,077

(Continued on next page)

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	SPLOST Capital Projects Fund	Transportation SPLOST Capital Projects Fund	LMIG Capital Projects Fund	American Rescue Plan Act Special Revenue Fund	Emergency Telephone System Special Revenue Fund	Other Non-Major Governmental Funds	Total
Intergovernmental - Public Works	$ -	$ 753,093	$ 713,922	$ -	$ -	$ -	$ -	$ 1,467,015
Total Expenditures	10,903,224	2,622,598	1,122,154	755,501	838,494	535,756	396,163	17,173,890
Excess (Deficiency) of Revenue Over Expenditures	1,837,560	(554,909)	823,620	378,985	62,805	(112,716)	447,797	2,883,142
Other Financing Sources (Uses):								
Transfers In	298,723	534,749	884,755	884,755	-	200,138	105,077	2,908,197
Transfers Out	(400,138)	(21,045)	(884,755)	(1,419,504)	(146,837)	-	(20,000)	(2,892,279)
Capital Lease Inception	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(101,415)	513,704	-	(534,749)	(146,837)	200,138	85,077	15,918
Net Change in Fund Balance	1,736,145	(41,205)	823,620	(155,764)	(84,032)	87,422	532,874	2,899,060
Fund Balance - July 1, 2021	6,290,026	1,575,130	2,006,890	-	-	313,492	1,165,357	11,350,895
Fund Balance - June 30, 2022	$ 8,026,171	$ 1,533,925	$ 2,830,510	$ (155,764)	$ (84,032)	$ 400,914	$ 1,698,231	$ 14,249,955

See accompanying notes to the 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, 2022

Net Change in Fund Balances - Total Governmental Funds		$ 2,899,060
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.		4,946,383
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.		(2,131,759)
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 6/30/2022	$ 61,848	
Property taxes deferred at 6/30/2021	(145,588)	(83,740)
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.		(30,182)

(Continued on next page)

See accompanying notes to the 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, 2022

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	36,343
The internal service fund is used by management to charge the cost of employee health insurance to individual funds. The net revenue of the internal service fund is reported with governmental activities.	(46,381)
A transfer of a capital asset to the Ambulance Service Fund from the General Fund is not reported in the Governmental Funds but is reported as an interfund transfer in Govermental Activities	(439,019)
Change in Net Position of Governmental Activities	$ 5,150,705

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Garbage and Landfill Services Fund	Ambulance Service Fund	Total	Governmental Activities - Internal Service Fund
Assets				
Current Assets:				
Cash	$ 732,821	$ -	$ 732,821	$ 55,110
Accounts Receivable - Net of Allowance for Doubtful Accounts	186,773	376,767	563,540	-
Total Current Assets	919,594	376,767	1,296,361	55,110
Long-Term Assets:				
Capital Assets, Net of Accumulated Depreciation	-	425,821	425,821	-
Total Long-Term Assets	-	425,821	425,821	-
Total Assets	$ 919,594	$ 802,588	$ 1,722,182	$ 55,110
Liabilities				
Current Liabilities:				
Accounts Payable	$ -	$ 7,701	$ 7,701	$ -
Interfund Payable	140,871	426,453	567,324	75,000
Total Current Liabilities	140,871	434,154	575,025	75,000
Long-Term Liabilities:				
Accrued Post Closure Costs	467,633	-	467,633	-
Total Long-Term Liabilities	467,633	-	467,633	-
Total Liabilities	608,504	434,154	1,042,658	75,000
Net Position				
Investment in Capital Assets	-	425,821	425,821	-
Unrestricted	311,090	(57,387)	253,703	(19,890)
Total Net Position	$ 311,090	$ 368,434	$ 679,524	$ (19,890)

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Garbage and Landfill Services Fund	Ambulance Service Fund	Total	Governmental Activities - Internal Service Fund
Operating Revenues:				
Charges for Services	$ 1,598,020	$ 989,883	$ 2,587,903	$ 1,017,768
Miscellaneous	8,104	-	8,104	-
Total Operating Revenues	1,606,124	989,883	2,596,007	1,017,768
Operating Expenses:				
Personal Services	173,985	1,068,072	1,242,057	-
Purchased Services	200	46,212	46,412	-
Supplies	21,826	107,728	129,554	-
Cost of Services	1,424,521	-	1,424,521	86,677
Utilities	4,284	12,401	16,685	-
Repairs and Maintenance	15,408	12,857	28,265	-
Claims	-	-	-	977,494
Depreciation	-	13,198	13,198	-
Other	-	-	-	-
Total Operating Expenses	1,640,224	1,260,468	2,900,692	1,064,171
Operating Income (Loss)	(34,100)	(270,585)	(304,685)	(46,403)
Non-operating Revenue (Expense):				
Interest Earnings	-	-	-	22
Total Non-operating Revenues (Expenses)	-	-	-	22
Capital Transfer In of Capital Equipment	-	439,019	439,019	-
Transfers In	-	200,000	200,000	-
Transfers Out	(215,918)	-	(215,918)	-
Change in Net Position	(250,018)	368,434	118,416	(46,381)
Net Position - July 1, 2021	561,108	-	561,108	26,491
Net Position - June 30, 2022	$ 311,090	$ 368,434	$ 679,524	$ (19,890)

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Garbage and Landfill Services Fund	Ambulance Service Fund	Total	Governmental Activities - Internal Service Fund
Cash Flows from (Used for) Operating Activities				
Cash Received from Customers and Users	$ 1,848,563	$ 613,116	$ 2,461,679	$ 1,017,768
Cash Paid for Goods and Services	(1,466,509)	(171,497)	(1,638,006)	(1,064,171)
Cash Received from Other Funds	(1,229)	200,000	198,771	-
Cash Paid to Employees	(173,985)	(1,068,072)	(1,242,057)	-
Net Cash Flows Provided from Operating Activities	206,840	(426,453)	(219,613)	(46,403)
Cash Flows From (Used for) Non-capital Financing Activities				
Cash Received from Other Funds	-	426,453	426,453	-
Cash Paid to Other Funds	(215,918)	-	(215,918)	-
Net Cash Provided From Non-capital Financing Activities	(215,918)	426,453	(215,918)	-
Cash Flows from (Used for) Capital and Related Financing Activities				
Payments on Landfill Post-Closure Costs	(10,212)	-	(10,212)	-
Net Cash Flows (Used for) Capital and Related Financing Activities	(10,212)	-	(10,212)	-
Cash Flows from (Used for) Investing Activities				
Interest Income	-	-	-	22
Net Cash Flows from Investing Activities	-	-	-	22
Net Increase (Decrease) in Cash and Cash Equivalents	(19,290)	-	(445,743)	(46,381)
Cash and Cash Equivalents - Beginning of Year	752,111	-	752,111	101,491
Cash and Cash Equivalents - End of Year	$ 732,821	$ -	$ 306,368	$ 55,110

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Garbage and Landfill Services Fund	Ambulance Service Fund	Total	Governmental Activities - Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	(34,100)	(270,585)	(304,685)	(46,403)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation Expense	-	13,198	13,198	-
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	242,439	(376,767)	(134,328)	-
Increase (Decrease) in Interfund Payable	(1,229)	200,000	198,771	-
Increase (Decrease) in Accounts Payable	(270)	7,701	7,431	-
Net Cash Provided (Used) by Operating Activities	$ 206,840	$ (426,453)	$ (219,613)	$ (46,403)
Noncash Capital Activies:				
Transfer of Capital Assets from General Fund	$ -	$ 439,019	$ 439,019	$ -

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

Assets		
Cash	$	632,022
Property Taxes Receivable		335,615
Total Assets	$	967,637
Liabilities		
Accounts Payable	$	11,658
Bonds Not Forfeited		9,519
Total Liabilities		21,177
Net Position		
Net Position - Held for Others		946,460
Total Net Position	$	946,460

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

Additions:		
Taxes and Fees Collected for Other Agencies	$	25,447,940
Court Fees Collected for Other Agencies		2,171,641
Sheriff Inmate Account Collections		192,141
Total Additions		27,811,722
Deductions:		
Payments of Court Fees to Other Agencies		2,236,003
Payments of Taxes and Fees to Other Agencies		25,504,531
Payments from Inmates to Others		211,251
Total Deductions		27,951,785
Change in Net Position		(140,063)
Net Position - July 1, 2021		1,086,523
Net Position - June 30, 2022	$	946,460

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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.

The City of Sylvester and Worth County Recreation Authority is a related organization in that the County and the City of Sylvester jointly appoint the members of the governing body. It does not meet any other of the reporting criteria. The County provides funding of $100,000 per year to the organization.

The County also appoints one or more citizens to the Board of Directors of the Library Board, Board of Family and Children Services, and the Worth County Hospital Board. These related organizations are not financially accountable to the County since the County does not impose its will or have a financial benefit or burden relationship with these organizations.

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, the transportation special purpose local option sales tax fund, the Local Maintenance Improvement Grant (LMIG) fund, the emergency telephone system fund, and the American Rescue Plan (ARP) Act 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 transportation special purpose local option sales tax fund, a capital projects fund, is used 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). The LMIG fund, a capital project fund, is used to account for the receipt and disbursement of the Georgia Department of Transportation's Local Maintenance Improvement Grant proceeds for road projects. 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. The American Rescue Plan (ARP) Act fund is a special revenue fund used to account exclusively for Local Fiscal Recovery Funds received by the County through the American Rescue Plan (ARP) .

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 an enterprise fund.

The County also reports its Self-Insurance Health Benefit Fund as an internal service fund. This fund is used to account for the self-insured health benefit plan provided for the employees of the County. Finally, the County reports the Ambulance Service Fund as an enterprise fund which is considered a proprietary fund type. This fund accounts for the costs of providing transportation services to the citizens of Worth County who are in need of medical assistance.

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 activities.

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.

Miscellaneous Grant Fund – to account for federal and 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.

Capital Improvements Fund – to account for specific revenues provided for acquisition, construction, or renovation of major capital facilities.

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, emergency telephone system special revenue fund, and American Rescue Plan (ARP) Act 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 length 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, 2022, 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, 2022, is as follows:

Lien Date – January 1, 2021
Levy Date – July 1, 2021
Due Date – November 15, 2021
Delinquent Date – November 16, 2021
Collection Dates – July 1, 2021 through November 15, 2021

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.

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 Office of the State Treasurer 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 Fitch's criteria for AAAf/S1 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, liquidity, yield, 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	$ 10,418,865
Local Government Investment Pool	6,101,774
Total Primary Government	$ 16,520,639
Custodial Funds:	
Bank Deposits (checking account)	$ 632,022
Total Custodial Funds	$ 632,022

Credit Risk:
The County limits the credit risk of the primary government and custodial funds by investing its cash with the Georgia Office of the State Treasurer Local Government Investment Pool (Georgia Fund 1), an AAAf/S1 rated investment pool by Fitch, 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 43 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, 2022, 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	$ 10,179,838

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

3. **Receivables**

Receivables on June 30, 2022, of the primary government, consist of the following:

	General Fund	Emergency Telephone System Fund	Garbage and Landfill Services Fund	Ambulance Service Fund	Total
Property Taxes	$ 138,687	$ -	$ -	$ -	$ 138,687
Accounts	7,095	-	186,773	376,767	570,635
Due from Other Governments	133,880	35,248	-	-	169,128
Gross Receivables	279,662	35,248	186,773	376,767	878,450
Less Allowance for Uncollectibles	-	-	-	-	-
Net Receivables	$ 279,662	$ 35,248	$ 186,773	$ 376,767	$ 878,450

4. **Interfund Receivable/Payable**

The following table includes the interfund receivables and payables on June 30, 2022:

	Payable to:			
Payable from:	General Fund	SPLOST Capital Projects Fund	T-SPLOST Capital Projects Fund	Total
American Rescue Plan Act Fund	$ 84,032	$ -	$ -	$ 84,032
Emergency Telephone System Fund	543,490	-	-	543,490
SPLOST Capital Projects Fund	260,000	-	-	260,000
T-SPLOST Capital Projects Fund	-	325,127	-	325,127
LMIG Capital Projects Fund	-	-	1,095,378	1,095,378
Victims Assistance Fund	2,389	-	-	2,389
Garbage and Landfill Services Fund	140,871	-	-	140,871
Ambulance Services Fund	426,453	-	-	426,453
Health Insurance Internal Service Fund	75,000	-	-	75,000
Total	$ 1,532,235	$ 325,127	$ 1,095,378	$ 2,952,740

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 for capital project grant matching purposes. 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, 2022.

	Balance July 1, 2021	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2022
Governmental Activities				
Capital Assets not being Depreciated:				
Land	$ 862,000	$ 76,195	$ -	$ 938,195
Construction in Progress	988,156	496,034	(50,000)	1,434,190
Total Assets not being Depreciated	1,850,156	572,229	(50,000)	2,372,385
Capital Assets being Depreciated				
Buildings and Improvements	6,814,030	2,842	-	6,816,872
Infrastructure	62,887,804	2,787,648	-	65,675,452
Machinery and Equipment	11,019,454	1,583,664	(1,070,378)	11,532,740
Total Assets being Depreciated	80,721,288	4,374,154	(1,070,378)	84,025,064
Less Accumulated Depreciation				
Buildings and Improvements	(2,873,902)	(129,723)	-	(3,003,625)
Instrastructure	(44,610,942)	(1,547,036)	-	(46,157,978)
Machinery and Equipment	(6,731,564)	(455,000)	681,359	(6,505,205)
Total Accumulated Depreciation	(54,216,408)	(2,131,759)	681,359	(55,666,808)
Net Capital Assets being Depreciated	26,504,880	2,242,395	(439,019)	28,358,256
Total Capital Assets, Net	$ 28,355,036	$ 2,814,624	$ (1,559,397)	$ 30,730,641

Depreciation expense was charged to functions as follows:

General Government	$ 132,421
Public Safety	181,749
Public Works	1,817,589
Total	$ 2,131,759

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, 2021	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2022
Business-type Activities				
Capital Assets being Depreciated				
Buildings and Improvements	$ 72,000	-	-	$ 72,000
Machinery and Equipment	-	-	1,120,378	1,120,378
Total Assets being Depreciated	72,000	-	1,120,378	1,192,378
Less Accumulated Depreciation				
Buildings and Improvements	(72,000)	-	-	(72,000)
Machinery and Equipment	-	(13,198)	(681,359)	(694,557)
Total Accumulated Depreciation	(72,000)	(13,198)	(681,359)	(766,557)
Net Capital Assets being Depreciated	-	(13,198)	439,019	425,821
Total Capital Assets, Net	$ -	$ (13,198)	$ 439,019	$ 425,821

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, 2022:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due in One Year
Governmental Activities					
Capital Leases	$ 36,343	$ -	$ 36,343	$ -	$ -
Compensated Absences	143,273	170,406	140,224	173,455	-
Total Governmental Activities	$ 179,616	$ 170,406	$ 176,567	$ 173,455	$ -
Business-type Activities					
Postclosure Landfill Cost	477,845	-	10,212	467,633	-
Total Business- type Activities	$ 477,845	$ -	$ 10,212	$ 467,633	$ -

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 County Courthouse and Public Works' 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. Amortization expense for assets recorded as capital leases was $27,707 for the year ended June 30, 2022.

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

Equipment and Vehicles	$	1,491,585
Less: Accumulated Depreciation		(739,731)
Carrying value	$	751,854

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	$	123,177
City of Sylvester, Georgia		10,703
	$	133,880
Emergency Telephone System Fund:		
City of Sylvester, Georgia	$	35,248

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 $379,958 in landfill postclosure cost through June 30, 2022 and has an estimated liability for these costs on June 30, 2022, of $467,633. 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 $60,107 and total employee contributions were $126,430 for the year ended June 30, 2022. 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 involved in a number of legal matters, which either have or could result in litigation. 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 insignificant.

12. **Interfund Transfers**

	Transfer In		Transfer Out	
General Fund:				
Emergency Telephone System Fund			$ 200,138	(a)
Garbage and Landfill Services Fund	$ 215,918	(a)		
Victims Assistance Fund	20,000	(a)		
American Rescue Plan Act Fund	62,805	(a)		
Ambulance Services Fund			200,000	(a)
Special Revenue Funds:				
Emergency Telephone System Fund:				
General Fund	200,138	(a)		
Victims Assistance Fund:				
General Fund			20,000	(a)
American Rescue Plan Act Fund:				
General Fund			62,805	(a)
Capital Projects Fund			84,032	(b)
Capital Projects Funds:				
CDBG Grant Fund:				
SPLOST Fund	21,045	(b)		
SPLOST Fund:				
CDBG Grant Fund			21,045	(b)
LMIG Fund	534,749	(b)		
TPLOST Fund:				
LMIG Fund	884,755	(b)	884,755	(b)
LMIG Fund:				
Transportation SPLOST Fund	884,755	(b)		
Transportation SPLOST Fund			884,755	(b)
SPLOST Fund			534,749	(b)
Capital Projects Fund:				
American Plan Act Fund	84,032	(b)		
Proprietary Fund:				
Garbage and Landfill Services Fund:				
General Fund			215,918	(a)
Ambulance Services Fund:				
General Fund	200,000	(a)		
Total	$ 3,108,197		$ 3,108,197	

(a) to transfer funds for operating expenditures
(b) to transfer funds for capital projects and capital grant matching purposes

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 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.

The County maintains a self-insured medical benefit plan for its employees. The plan is accounted for as an internal service fund of the County, is funded according to plan experience, and serves to reduce the overall healthcare costs of the County employees. The County purchases specific and aggregate stop loss insurance coverage to protect itself in unusual circumstances.

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 $12,674 to the RC for the year ended June 30, 2022. The RC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The county board members and municipal board members from the same county elect one member of the board who is a resident (but not an elected or appointed official or employee of the county or municipality) to serve as the nonpublic board member from a county. 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	$	3,178
Public Works		3,220
Elections		30,135
Emergency Management		36,651
Courthouse and Grounds		28,782
Coroner		2,542
Building and Zoning		9,064

16. **Fund Equity**

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

General Fund:		
Prepaid Items	$	457,394

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	$	-
Used to account for County-owned projects financed with SPLOST revenues and grant proceeds	$	1,533,925
Transportation Special Purpose Local Option Sales Tax Fund (TSPLOST)		
Used to account for County-owned road projects financed with TSPLOST revenues	$	2,830,510
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	$	345

Special Revenue Funds:

Emergency Telephone System Fund - used to account for a special tax added to phone lines that is used to fund the County's E-911 emergency response system	$	400,914
Confiscated Assets Fund - used to account for fines and forfeitures and assets seized during criminal cases that are used to fund public safety expenditures	$	63,730
Miscellaneous Grant Fund - used to account for federal and state grant revenues of the County and their allowable expenditures	$	643,409
Drug Abuse Treatment Fund - used to account for fines collected as required by state law for drug abuse treatment and educational purposes.	$	12,896
Victims Assistance Fund - used to account for resources received from various courts of the County for assitance to victims of crimes	$	63,960
Economic Development Revolving Loan Fund - used to account for prior grant funds to be used in making economic development loans to businesses	$	428,293
Jail Construction and Renovation Fund - used to account for fines to be accumulated and used for renovation of the County's jail	$	485,598

17. **Subsequent Events**

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through December 30, 2022, 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, 2022

	Budget			Variance Over
	Original	Final	Actual	(Under)
Revenues:				
Property Taxes	$ 6,230,000	$ 6,230,000	$ 6,456,164	$ 226,164
Other Taxes	3,551,750	3,551,750	4,046,274	494,524
Tax Commissions and Fees	407,000	407,000	452,106	45,106
Licenses, Fees and Permits	134,832	134,832	187,085	52,253
Charges for Services	43,000	43,000	72,874	29,874
Fines and Forfeitures	1,182,500	1,182,500	1,214,699	32,199
Interest Income	4,500	4,500	9,506	5,006
Intergovernmental	377,745	377,745	256,520	(121,225)
Miscellaneous	2,000	2,000	45,556	43,556
Total Revenues	11,933,327	11,933,327	12,740,784	807,457
Expenditures:				
County Commission Office	506,563	506,563	509,741	3,178
Public Works	1,855,727	1,855,727	1,858,947	3,220
Drug Squad	261,325	261,325	155,921	(105,404)
Sheriff's Department	2,115,531	2,115,531	1,864,432	(251,099)
Elections	59,264	59,264	89,399	30,135
Jail	1,113,287	1,113,287	1,054,210	(59,077)
Emergency Management	1,652,286	1,652,286	1,688,937	36,651
Emergency Medical Services	330,500	330,500	33,693	(296,807)
District Attorney	108,983	108,983	96,530	(12,453)
Juvenile Court	93,470	93,470	76,417	(17,053)
Superior Court	118,860	118,860	103,984	(14,876)
State Court	185,127	185,127	177,802	(7,325)
Probate Court	199,783	199,783	189,180	(10,603)
Magistrate Court	176,166	176,166	146,641	(29,525)
Clerk of Court	339,813	339,813	321,217	(18,596)
Public Defender	186,657	186,657	186,657	-
Community Center	25,850	25,850	25,337	(513)
NRCS Conservation Service	41,481	41,481	32,503	(8,978)
Animal Control	100	100	-	(100)

WORTH COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budget			Variance Over
	Original	Final	Actual	(Under)
Tax Commissioner	$ 374,123	$ 374,123	$ 355,066	$ (19,057)
Tax Appraiser	318,393	318,393	235,683	(82,710)
Registrar	83,625	83,625	77,409	(6,216)
Board of Assessors	9,151	9,151	6,976	(2,175)
County Extension	120,121	120,121	107,560	(12,561)
Courthouse and Grounds	180,480	180,480	209,262	28,782
Coroner	31,742	31,742	34,284	2,542
Building and Zoning	110,608	110,608	119,672	9,064
General Government	1,170,091	1,170,091	1,145,764	(24,327)
Total Expenditures	11,769,107	11,769,107	10,903,224	(865,883)
Excess of Revenues Over (Under) Expenditures	164,220	164,220	1,837,560	1,673,340
Other Financing Sources (Uses):				
Transfer In	235,918	235,918	298,723	62,805
Transfer Out	(400,138)	(400,138)	(400,138)	-
Capital Lease Inception	-	-	-	-
Total Other Financing Sources (Uses)	(164,220)	(164,220)	(101,415)	62,805
Excess of Revenues Over Expenditures and Other Financing Sources	-	-	1,736,145	1,736,145
Fund Balance - July 1, 2021	185,235	689,166	6,290,026	5,600,860
Fund Balance - June 30, 2022	$ 185,235	$ 689,166	$ 8,026,171	$ 7,337,005

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	$ 345,000	$ 345,000	$ 352,321	$ 7,321
Intergovernmental Revenues	70,496	70,496	70,496	-
Interest Income	-	-	223	223
Total Revenues	415,496	415,496	423,040	7,544
Expenditures:				
Public Safety	615,634	615,634	535,756	(79,878)
Total Expenditures	615,634	615,634	535,756	(79,878)
Other Financing Sources (Uses):				
Transfer In (Out)	200,138	200,138	200,138	-
Total Other Financing Sources (Uses)	200,138	200,138	200,138	-
Excess of Revenues over Expenditures and Other Financing Sources	-	-	87,422	87,422
Fund Balance - July 1, 2021	205	205	313,492	313,287
Fund Balance - June 30, 2022	$ 205	$ 205	$ 400,914	$ 400,709

WORTH COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
AMERICAN RESCUE PLAN ACT
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budget			Variance Over
	Original	Final	Actual	(Under)
Revenues:				
Intergovernmental Revenues	$ 985,331	$ 985,331	$ 901,299	$ (84,032)
Total Revenues	985,331	985,331	901,299	(84,032)
Expenditures:				
Public Safety	383,009	383,009	383,009	-
Culture and Recreation	445,363	445,363	445,363	-
General Government	10,122	10,122	10,122	-
Total Expenditures	838,494	838,494	838,494	-
Other Financing Sources (Uses):				
Transfer In (Out)	(146,837)	(146,837)	(146,837)	-
Total Other Financing Sources (Uses)	(146,837)	(146,837)	(146,837)	-
Excess of Revenues over Expenditures and Other Financing Sources	-	-	(84,032)	(84,032)
Fund Balance - July 1, 2021	-	-	-	-
Fund Balance - June 30, 2022	$ -	$ -	$ (84,032)	$ (84,032)

WORTH COUNTY, GEORGIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

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, emergency telephone system special revenue fund, and American Rescue Plan (ARP) Act 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	$	3,178
Public Works		3,220
Elections		30,135
Emergency Management		36,651
Courthouse and Grounds		28,782
Coroner		2,542
Building and Zoning		9,064

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

WORTH COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds						Capital Projects Fund		
	Confiscated Assets	Miscellaneous Grant	Drug Abuse Treatment	Victims Assistance	Economic Development Revolving Loan	Jail Construction and Renovation	CDBG Grant	Capital Improvements	Total
Assets									
Current Assets:									
Cash	$ 63,730	$ 643,409	$ 12,896	$ 66,349	$ 15,796	$ 485,598	$ 345	$ -	$ 1,288,123
Interfund Receivable	-	-	-	-	-	-	-	-	-
Loan Receivable	-	-	-	-	412,497	-	-	-	412,497
Total Assets	$ 63,730	$ 643,409	$ 12,896	$ 66,349	$ 428,293	$ 485,598	$ 345	$ -	$ 1,700,620
Liabilities, Deferred Inflows of Resources, and Fund Balance									
Liabilities:									
Interfund Payable	$ -	$ -	$ -	$ 2,389	$ -	$ -	-	$ -	$ 2,389
Total Liabilities	-	-	-	2,389	-	-	-	-	2,389
Deferred Inflows of Resources:									
Unearned Revenues - Grant Proceeds	-	-	-	-	-	-	-	-	-
Fund Balance:									
Restricted for:									
Loans	-	-	-	-	428,293	-	-	-	428,293
Public Safety Related Expenditures	63,730	-	-	-	-	-	-	-	63,730
Drug Abuse Treatment and Education	-	-	12,896	-	-	-	-	-	12,896
Victims Assistance	-	-	-	63,960	-	-	-	-	63,960
Capital Grant Projects	-	643,409	-	-	-	-	-	-	643,409
Jail Construction and Renovation	-	-	-	-	-	485,598	-	-	485,598
Road, Street, and Bridge Capital Projects	-	-	-	-	-	-	345	-	345
Total Fund Balance	63,730	643,409	12,896	63,960	428,293	485,598	345	-	1,698,231
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 63,730	$ 643,409	$ 12,896	$ 66,349	$ 428,293	$ 485,598	$ 345	$ -	$ 1,700,620

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds						Capital Projects Funds		
	Confiscated Assets	Miscellaneous Grant	Drug Abuse Treatment	Victims Assistance	Economic Development Revolving Loan	Jail Construction and Renovation	CDBG Grant	Capital Improvements	Total
Revenues:									
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Forfeitures, Fines	57,253	-	16,615	75,976	-	85,954	-	-	235,798
Intergovernmental	-	517,099	-	-	-	-	70,806	-	587,905
Donations	-	18,840	-	-	-	-	-	-	18,840
Miscellaneous	-	-	-	-	-	-	-	-	-
Interest	5	413	4	16	876	103	-	-	1,417
Total Revenue	57,258	536,352	16,619	75,992	876	86,057	70,806	-	843,960
Expenditures:									
General Government	-	15,714	-	-	-	-	-	-	15,714
Public Safety	47,471	7,154	19,500	56,732	-	6,015	-	-	136,872
Public Works	-	64,604	-	-	-	-	-	-	64,604
Health and Welfare	-	-	-	-	-	-	-	-	-
Capital Outlay:									
Public Safety								84,032	84,032
Public Works	-	-	-	-	-	-	94,941	-	94,941
Total Expenditures	47,471	87,472	19,500	56,732	-	6,015	94,941	84,032	396,163
Excess (Deficiency) of Revenues Over Expenditures	9,787	448,880	(2,881)	19,260	876	80,042	(24,135)	(84,032)	447,797
Other Financing Sources (Uses):									
Transfers In	-	-	-	-	-	-	21,045	84,032	105,077
Transfers Out	-	-	-	(20,000)	-	-	-	-	(20,000)
Net Change in Fund Balance	9,787	448,880	(2,881)	(740)	876	80,042	(3,090)	-	532,874
Fund Balance - July 1, 2021	53,943	194,529	15,777	64,700	427,417	405,556	3,435	-	1,165,357
Fund Balance - June 30, 2022	$ 63,730	$ 643,409	$ 12,896	$ 63,960	$ 428,293	$ 485,598	$ 345	$ -	$ 1,698,231

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
CONFISCATED ASSETS FUND
FOR THE YEAR ENDED JUNE 30, 2022

Assets

Cash	$	63,730
Total Assets	$	63,730

Liabilities & Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Public Safety Related Expenditures		63,730
Total Liabilities and Fund Balance	$	63,730

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, 2022

Revenues:		
Forfeitures	$	57,253
Interest		5
Total Revenues		57,258
Expenditures:		
Public Safety		47,471
Excess of Revenues over Expenditures		9,787
Net Change in Fund Balance		9,787
Fund Balance - July 1, 2021		53,943
Fund Balance - June 30, 2022	$	63,730

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
MISCELLANEOUS GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2022

Assets

Cash	$	643,409
Due from ARPA Grant Fund		-
Total Assets	$	643,409

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities		
Due to General Fund	$	-
Deferred Inflows of Resources:		
Unearned Revenues - Grant Proceeds		-
Fund Balance:		
Restricted for Capital Grant Projects		643,409
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$	643,409

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
MISCELLANEOUS GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2022

Revenues:		
Intergovernmental Revenue - State and Private Grant Proceeds	$	517,099
Donations		18,840
Interest		413
Total Revenue		536,352
Expenditures:		
General Government		15,714
Public Safety		7,154
Public Works		64,604
Total Expenditures		87,472
Excess of Revenues over Expenditures		448,880
Net Change in Fund Balance		448,880
Fund Balance - July 1, 2021		194,529
Fund Balance - June 30, 2022	$	643,409

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
DRUG ABUSE EDUCATION AND TREATMENT FUND
FOR THE YEAR ENDED JUNE 30, 2022

Assets

Cash	$	12,896
Total Assets	$	12,896

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Drug Abuse Education and Treatment		12,896
Total Liabilities and Fund Balance	$	12,896

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, 2022

Revenues:	
Fines and Forfeitures	$ 16,615
Interest	4
Total Revenue	16,619
Expenditures:	
Public Safety	19,500
Total Expenditures	19,500
Excess of Expenditures over Revenues	(2,881)
Other Financing Sources and Uses:	
Transfer In	-
	-
Net Change in Fund Balance	(2,881)
Fund Balance - July 1, 2021	15,777
Fund Balance - June 30, 2022	$ 12,896

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
VICTIMS ASSISTANCE FUND
FOR THE YEAR ENDED JUNE 30, 2022

Assets

Cash	$	66,349
Total Assets	$	66,349

Liabilities and Fund Balance

Liabilities		
Interfund Payable	$	2,389
Fund Balance:		
Restricted for Victims Assistance		63,960
Total Liabilities and Fund Balance	$	66,349

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, 2022

Revenues:	
Fines and Forfeitures	$ 75,976
Interest	16
Total Revenue	75,992
Expenditures:	
Public Safety	56,732
Total Expenditures	56,732
Excess of Revenues over Expenditures	19,260
Other Financing Sources and Uses:	
Transfer In	-
Transfer (Out)	(20,000)
	(20,000)
Net Change in Fund Balance	(740)
Fund Balance - July 1, 2021	64,700
Fund Balance - June 30, 2022	$ 63,960

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
ECONOMIC DEVELOPMENT REVOLVING LOAN FUND
FOR THE YEAR ENDED JUNE 30, 2022

Assets

Cash	$	15,796
Loan Receivable		412,497
Total Assets	$	428,293

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Loans		428,293
Total Liabilities and Fund Balance	$	428,293

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, 2022

Revenues:		
Interest	$	876
Expenditures		
General Government		-
Excess of Revenues Over Expenditures		876
Net Change in Fund Balance		876
Fund Balance - July 1, 2021		427,417
Fund Balance - June 30, 2022	$	428,293

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
JAIL CONSTRUCTION AND RENOVATION FUND
FOR THE YEAR ENDED JUNE 30, 2022

Assets

Cash	$	485,598
Total Assets	$	485,598

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Jail Construction and Renovation		485,598
Total Liabilities and Fund Balance	$	485,598

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, 2022

Revenues:		
Fines	$	85,954
Interest		103
Total Revenues		86,057
Expenditures		
Public Safety		6,015
Excess of Revenues Over Expenditures		79,939
Net Change in Fund Balance		80,042
Fund Balance - July 1, 2021		405,556
Fund Balance - June 30, 2022	$	485,598

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
BALANCE SHEET
CDBG GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2022

Assets

Cash	$	345
Total Assets	$	345

Liabilities and Fund Balance

Liabilities:		
Interfund Payable	$	-
Fund Balance:		
Restricted for Road Repair		345
Total Liabilities and Fund Balance	$	345

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, 2022

Revenues:		
Intergovernmental Revenues	$	70,806
Expenditures		
Current:		
Capital Outlay:		
Public Works		94,941
Total Expenditures		94,941
Excess of Expenditures over Revenues		(24,135)
Other Financing Sources:		
Transfer In		21,045
Net Change in Fund Balance		(3,090)
Fund Balance - July 1, 2021		3,435
Fund Balance - June 30, 2022	$	345

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
BALANCE SHEET
CAPITAL IMPROVEMENTS FUND
FOR THE YEAR ENDED JUNE 30, 2022

Assets

Cash	$ -
Total Assets	$ -

Liabilities and Fund Balance

Liabilities:	
Interfund Payable	$ -
Fund Balance:	
Restricted for Capital Projects	-
Total Liabilities and Fund Balance	$ -

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
CAPITAL IMPROVEMENTS FUND
FOR THE YEAR ENDED JUNE 30, 2022

Revenues:	
Intergovernmental Revenues	$ -
Expenditures	
Current:	
Capital Outlay:	
Public Safety	84,032
Total Expenditures	84,032
Excess of Expenditures over Revenues	(84,032)
Other Financing Sources:	
Transfer In	84,032
Net Change in Fund Balance	-
Fund Balance - July 1, 2021	-
Fund Balance - June 30, 2022	$ -

CUSTODIAL FUNDS

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Tax Commissioner	Sheriff's Department	Magistrate Court	State Court	Probate Court	Superior Court	Total
Assets							
Cash	$ 308,300	$ 64,866	$ 12,233	$ 75,367	$ 7,936	$ 163,320	$ 632,022
Property Taxes Receivable	335,615	-	-	-	-	-	335,615
Due from Other Governmental Units	-	-	-	-	-	-	-
Total Assets	$ 643,915	$ 64,866	$ 12,233	$ 75,367	$ 7,936	$ 163,320	$ 967,637
Liabilities							
Accounts Payable	$ 11,658	$ -	$ -	$ -	$ -	$ -	$ 11,658
Bonds not Forfeited	-	-	-	-	-	9,519	9,519
Total Liabilities	11,658	-	-	-	-	9,519	21,177
Net Position							
Net Position - Held for Others	632,257	64,866	12,233	75,367	7,936	153,801	946,460
Total Net Position	$ 632,257	$ 64,866	$ 12,233	$ 75,367	$ 7,936	$ 153,801	$ 946,460

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Tax Commissioner	Sheriff's Department	Magistrate Court	State Court	Probate Court	Superior Court	Total
Additions:							
Taxes and Fees Collected for Other Agencies	$ 25,447,940	$ -	$ -	$ -	$ -	$ -	$ 25,447,940
Court Fees Collected for Other Agencies	-		123,355	1,276,104	92,867	679,315	2,171,641
Sheriff Inmate Account Collections	-	192,141	-	-	-	-	192,141
Total Additions	25,447,940	192,141	123,355	1,276,104	92,867	679,315	27,811,722
Deductions:							
Payments of Court Fees to Other Agencies	-	-	118,759	1,259,151	92,659	765,434	2,236,003
Payments of Taxes and Fees to Other Agencies	25,504,531	-	-	-	-	-	25,504,531
Payments from Inmates to Others	-	211,251	-	-	-	-	211,251
Total Deductions	25,504,531	211,251	118,759	1,259,151	92,659	765,434	27,951,785
Change in Net Position	(56,591)	(19,110)	4,596	16,953	208	(86,119)	(140,063)
Net Position - July 1, 2021	688,848	83,976	7,637	58,414	7,728	239,920	1,086,523
Net Position - June 30, 2022	$ 632,257	$ 64,866	$ 12,233	$ 75,367	$ 7,936	$ 153,801	$ 946,460

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2022

	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, 2022

		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, 2022

	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, 2022

	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, 2022

	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	469,340	-	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	$ 5,996,368	$ -	$ 5,996,368

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2022

	Original Estimated Cost	2016 Referendum Expenditures		
		Prior Years	Current Year	Total
Worth County:				
Roads, Bridges, and Streets	$ 4,764,240	$ 3,315,754	$ 1,064,564	$ 4,380,318
Governmental Building Renovation	250,000	25,562	-	25,562
Courthouse Renovation	250,000	361,231	-	361,231
Recreation Building and Fields Renovation	250,000	354,845	7,856	362,701
Ambulances and Associated Capital Equipment	300,000	-	-	-
Fire Department Renovation	750,000	405,837	6,003	411,840
County-Operated Buildings Renovation	100,000	207,837	-	207,837
City of Sylvester:				
Roads, Bridges, and Streets	2,997,015	1,992,905	-	1,992,905
Renovation of Buildings				
Water and Sewer System Improvements				
Capital Equipment Purchases				
City of Poulan:				
Roads, Bridges, and Streets	412,000	274,488	-	274,488
Construction and Renovation of Buildings				
City of Warwick:				
Roads, Bridges, and Streets	220,000	136,442	-	136,442
Water System Improvements				
Town of Sumner:				
Roads, Bridges, and Streets	206,745	137,698	-	137,698
Construction and Renovation of Buildings				
Water System Improvements				
Total	$ 10,500,000	$ 7,212,599	$ 1,078,423	$ 8,291,022

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2022

	Original Estimated Cost	2021 Referendum Expenditures		
		Prior Years	Current Year	Total
Worth County:				
Public Works Capital Projects and Equipment	$ 4,148,003	$ -	$ 737,360	$ 737,360
Governmental Buildings	200,000	-	2,842	2,842
Courthouse Renovation	300,000	-	-	-
Recreation Building and Fields Renovation	250,000	-	1,050	1,050
Georgia State Patrol Building Debt Service	400,000	-	-	-
Public Safety Capital Equipment	1,800,000	-	70,875	70,875
City of Sylvester:				
Roads, Bridges, and Streets	2,668,490	-	591,364	591,364
Renovation of Buildings				
Water and Sewer System Improvements				
Capital Equipment Purchases				
City of Poulan:				
Roads, Bridges, and Streets	366,988	-	80,916	80,916
Recreation and Park Improvements				
Water System Improvements				
City of Warwick:				
Roads, Bridges, and Streets	182,419	-	40,221	40,221
Recreation and Park Improvements				
Water System Improvements				
Town of Sumner:				
Roads, Bridges, and Streets	184,100	-	40,592	40,592
Construction and Renovation of Buildings				
Water System Improvements				
Total	$ 10,500,000	$ -	$ 1,565,220	$ 1,565,220

WORTH COUNTY, GEORGIA
Schedule of Projects Constructed
With Transportation Special Purpose Local Option Sales Tax Proceeds
For the Year Ended June 30, 2022

			2019 Referendum		
	Original	Revised	Expenditures		
Project	Estimated Cost	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	$ 48,787	$ 1,292,987	$ 1,341,774
City of Sylvester:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	2,711,300	2,711,300	920,308	559,993	1,480,301
City of Poulan:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	372,875	372,875	126,567	77,014	203,581
City of Warwick:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	185,345	185,345	62,912	38,281	101,193
Town of Sumner:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	187,055	187,055	63,493	38,634	102,127
Total	$ 9,500,000	$ 9,500,000	$ 1,222,067	$ 2,006,909	$ 3,228,976

WORTH COUNTY, GEORGIA
PROJECT COST SCHEDULE
CDBG PROGRAM NO. 19p-y-159-1-6099
FOR THE GRANT PERIOD OCTOBER 16, 2019 THROUGH JUNE 30, 2022
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	$ 9,303	$ 100,461	$ 109,764
Flood and Drainage Facilities	P-03K-02	110,796	10,976	36,482	47,458
Street Improvements	P-03K-01	584,901	41,525	181,045	222,570
General Administration	A-21A-00	45,000	35,000	8,125	43,125
Total		$ 750,000	$ 96,804	$ 326,113	$ 422,917

WORTH COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
SOURCE AND APPLICATION OF FUNDS SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

Worth County, Georgia
Recipient Name

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

For the Period Ending: **June 30, 2022**
(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	$	(96,806)
Funds Still Available from Program Year 2019 Resources	$	653,194
Total Program Year 2019 CDBG Funds Drawn and Received by Recipient	$	96,806
Local Matches and Other Receipts		314,313
Total Receipts Available for Program Year 2019 Costs		411,119
Less: Funds Applied and Expended to Program Year 2019 Costs		411,119
Total Program Year 2019 Funds Held by Recipient	$	-

WORTH COUNTY, GEORGIA
FOR THE YEAR ENDED JUNE 30, 2022

SINGLE AUDIT SECTION

WORTH COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures
U.S. Department of Agriculture:			
Community Facilities Loans and Grants	10.766		$ 116,900
U.S. Department of Housing and Urban Development:			
Pass-Through Georgia Department of Community Affairs:			
Community Development Block Grants	14.228	19p-y-159-1-6099	70,806
U.S. Department of the Treasury:			
Coronavirus State and Local Fiscal Recovery Funds	21.027		901,299
Total Expenditures of Federal Awards			$ 1,089,005

NOTE 1 – BASIS OF PRESENTATION
The accompanying schedule of expenditure of federal awards (the "Schedule") includes the federal grant activity of the County under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal* Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts (if any) shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior year.

NOTE 3 – INDIRECT COST RATE
The County is not reimbursed for indirect costs under any of its federal awards and does not use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance or any other indirect cost rate.

See auditor's report.

Hudson & NeSmith CPAs

Ronald D. Hudson, CPA, CFP®

John A. NeSmith, Jr., CPA

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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, 2022, 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 December 30, 2022. 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.

Report on 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 questioned costs that we consider to be material weaknesses. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness: item 2022-01.

Report on 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 questioned costs as item 2022-02, 2022-03, and 2022-04.

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 questioned costs. 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
Sylvester, Georgia
December 30, 2022

Hudson & NeSmith, CPAs

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Georgia Society of Certified Public Accountants
Private Companies Practice Section

Ronald D. Hudson, CPA, CFP®

John A. NeSmith, Jr., CPA

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

The Honorable County Commissioners
Worth County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Worth County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Worth County, Georgia's major federal programs for the year ended June 30, 2022. Worth County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Worth County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Worth County, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but not absolute assurance and therefore is not a guarantee that

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Hudson & NeSmith, CPAs

Hudson & NeSmith, CPAs
Sylvester, Georgia
December 30, 2022

WORTH COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

SECTION I - SUMMARY OF AUDIT RESULTS

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

2. No material weaknesses relating to the audit of the financial statements are reported in the *Report on Internal Control over Financial Reporting and On Compliance Based on An Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*

3. One significant deficiency relating to the audit of the financial statements is reported in the *Report on Internal Control over Financial Reporting and on Compliance Based on an Audit of Financial Statements Performed In Accordance With Government Auditing Standards.*

4. Three instances of noncompliance material to the financial statements were disclosed during the audit.

5. No significant deficiencies relating to the audit of the major federal award programs were reported in the *Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.*

6. The auditor's report on compliance for all the major federal award programs for Worth County, Georgia expresses an unmodified opinion on all major federal programs.

7. No audit findings that are required to be reported in accordance with 2 CFR § 200.516(a) of the Uniform Guidance are reported in this Schedule.

8. The programs tested as major programs include:

U.S. Department of the Treasury:
Coronavirus State and Local Recovery Funds (Federal Assistance Listing Number 21.027)

9. The threshold used for distinguishing between Type A and B programs was $750,000.

10. Worth County, Georgia did not qualify as a low-risk auditee.

WORTH COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

SECTION II FINDINGS – FINANCIAL STATEMENT AUDIT

1. Deficiency in Internal Control Structure

PRIOR PERIOD AND CURRENT PERIOD CONDITION

2022-01 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 QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

2. Compliance

2022-02 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	$	3,178
Public Works		3,220
Elections		30,135
Emergency Management		36,651
Courthouse and Grounds		28,782
Coroner		2,542
Building and Zoning		9,064

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. Due to staffing challenges during the ongoing 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.

2022-03 Law Section – O.C.G.A. 48-8-121

Condition and Criteria – The County transferred Special Purpose Local Option Sales Tax (SPLOST) funds from the SPLOST Capital Project Fund bank account into its CDBG and into its Transportation Special Purpose Local Option Sales Tax (T-SPLOST) bank accounts for a road project that required matching funds. The Official Code of Georgia (48- 8-121) requires proceeds from SPLOST revenue be kept in a separate account from other funds of the County. Also, with regards to the State of Georgia Attorney General's Official Opinion 2007-5, a county may not borrow from Special Purpose Local Option Sales Tax (SPLOST) proceeds to fund expenditures other than voter-approved county capital projects authorized in the SPLOST statutes. While this official opinion does not address Georgia cities receiving SPLOST proceeds, the spirit of the opinion should apply to cities as well.

Cause – The County transferred SPLOST funds to the CDBG grant fund and the T-SPLOST fund which were considered non-SPLOST funds in order to streamline the payment of road construction contractor invoices for grant matching purposes.

Effect – Commingling of SPLOST revenues with non-SPLOST revenues violates the state code and allows for the potential of funds to be expended on items not approved under the SPLOST voter referendum.

Recommendation - All SPLOST funds should be maintained in a separate bank account from non-SPLOST funds and should not be used for borrowing purposes to fund expenditures other than voter-approved capital projects as outlined in the SPLOST referendum.

Management's Response - The County concurs with the finding. The transactions took place prior to the completion of the prior year audit in which the activity was caught. SPLOST funds were used for a voter approved road project; however, the County will now pay contractor invoices from each fund in order to prevent the commingling of SPLOST funds from non-SPLOST funds.

WORTH COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

2022-04 Law Section – O.C.G.A. 48-8-269.5

Condition and Criteria – The County transferred Transportation Special Purpose Local Option Sales Tax (T-SPLOST) funds from the T-SPLOST Capital Project Fund bank account into its LMIG bank account for road projects that required matching funds. The Official Code of Georgia (48-8-269.5) requires proceeds from T-SPLOST revenue be kept in a separate account from other funds of the County.

Cause – The County transferred T-SPLOST funds to the LMIG grant fund which was considered non-TSPLOST funds in order to streamline the payment of road construction contractor invoices for grant matching purposes.

Effect – Commingling of T-SPLOST revenues with non-TSPLOST revenues violates the state code and allows for the potential of funds to be expended on items not approved under the T-SPLOST voter referendum.

Recommendation - All T-SPLOST funds should be maintained in a separate bank account from non-TSPLOST funds and should not be used for borrowing purposes to fund expenditures other than voter-approved capital projects as outlined in the T-SPLOST referendum.

Management's Response - The County concurs with the finding. The transactions took place prior to the completion of the prior year audit in which the activity was caught. T-SPLOST funds were used for a voter approved road project; however, the County will now pay contractor invoices from each fund in order to prevent the commingling of T-SPLOST funds from non-TSPLOST funds.

WORTH COUNTY, GEORGIA
STATUS OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

Audit Reference Number	Status
2021-01	Uncorrected, re-cited as 2022-01 in the attached Schedule of Findings and Responses
2021-02	Uncorrected, re-cited as 2022-02 in the attached Schedule of Findings and Responses

Hudson & NeSmith CPAs

Ronald D. Hudson, CPA, CFP®

John A. NeSmith, Jr., CPA

Member
American Institute of Certified Public Accountants
Georgia Society of Certified Public Accountants
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, 2022 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

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, 2022 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
December 30, 2022

Hudson & NeSmith CPAs

Ronald D. Hudson, CPA, CFP®

John A. NeSmith, Jr., CPA

Member
American Institute of Certified Public Accountants
Georgia Society of Certified Public Accountants
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, 2022 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, 2022 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
December 30, 2022

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, 2022	June 30, 2022
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$6,882.00	[redacted]
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 12-30-22

Signature of Chief Financial Officer _____ Date 12-30-22

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

		COLUMN 1 **Current Year Activity** For the Year Ended:	COLUMN 2 **Cumulative Grant Activity** Through the Year Ended:
G		June 30, 2022	June 30, 2022
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 12-30-22

Signature of Chief Financial Officer _____ Date 12-30-22

Rev. 8/20

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, 2022	June 30, 2022
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 12-30-22

Signature of Chief Financial Officer _____ Date 12-30-22

Rev. 8/2006

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2022

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)	
	_____		$ _____
	_____		$ _____
	_____		$ _____
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)	$ 61,519.96
3b	Purchase costs	46-5-134(f)(1)(A)	$
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 1,686.68
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)	$ 379,152.66
5b	Employee benefits	46-5-134(f)(1)(C)	$ 79,783.32
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 5,532.00
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)	$ 1,388.96
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)	$ 408.97
9c	Maintenance costs	46-5-134(f)(1)(G)	$

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2022

Line No.		O.C.G.A. Reference:	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$ 650.99
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, 2022

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Telephone		$ 1,203.26
	Travel		$ 299.90
	Janitorial Supplies		$ 578.01
	Gas & Oil		$ 1,534.58
	Other Equipment		$ 833.12
	Operational Supplies		$ 715.44
			$
			$
18	**Total Expenditures** (total of all amounts reported on Lines 2 through 17 above)		$ 535,287.85

Certification of Local Government Officials

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

Signature of Chief Elected Official _____ Date 12-30-22

Print Name of Chief Elected Official Fred Dent

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer _____ Date 12-30-22

Print Name of Chief Financial Officer Roland McCarthy

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

December 30, 2022

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

Re: Corrective Action Plan - Schedule of Findings and Questioned Costs for Audit Report Year Ending 6/30/2022.

2022-1 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.

2022-2 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.

2022-3 Transfer of SPLOST Funds to CDBG Fund and T-SPLOST Fund

We agree with the auditor's finding related the transfer of SPLOST funds to the CDBG Fund and T-SPLOST Fund. The transactions took place prior to the completion of the prior year audit in which the activity was caught. SPLOST funds were used for a voter approved road project; however, the County will now pay contractor invoices from each fund in order to prevent the commingling of SPLOST funds from non-SPLOST funds.

2022-4 Transfer of T-SPLOST Funds to the LMIG Fund

We agree with the auditor's finding related the transfer of T-SPLOST funds to the LMIG Fund bank account. The transactions took place prior to the completion of the prior year audit in which the activity was caught. T-SPLOST funds were used for a voter approved road project; however, the County will now pay contractor invoices from each fund in order to prevent the commingling of T-SPLOST funds from non-TSPLOST funds.