Worth County, Georgia

Financial Statements
and Supplemental Information

For the Fiscal Year Ended
June 30, 2023
(*With Independent Auditor's Report Thereon*)

WORTH COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

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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, 2023, 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, 2023, 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 1.24 percent, 0.17 percent, and 3.30 percent, respectively, of the assets, net position, and revenues of Worth County, Georgia as of June 30, 2023, 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 4-9 and 45-49 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 18, 2023, 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 18, 2023

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, 2023. 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 $52,756,768 in total assets.
- The County has $903,062 in total liabilities of which $203,057 is for accrued vacation pay, and $451,548 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 $50,580,170 (net position). Of this amount, $9,245,727 (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors while $33,046,209 is the net investment in capital assets and $8,288,234 are dedicated to capital projects and special programs.
- The County's total net position increased by $5,051,547. 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, 2023 fiscal year, the County's general fund reported a fund balance of $9,078,184 an increase of $1,052,013 in comparison with the prior year. The fund balance amount consists of $49,755 that is nonspendable due to being related to the County's prepaid insurance expense and an unreserved balance of $9,028,429. The unreserved fund balance represents 78.5% 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 demonstrates 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, 2023 and 2022.

	Governmental Activities		Business – type Activities		Total	
	6/30/2023	6/30/2022	6/30/2023	6/30/2022	6/30/2023	6/30/2022
Assets						
Current assets	$ 18,424,323	$ 17,539,943	$ 1,286,236	$ 729,037	$ 19,710,559	$ 18,268,980
Capital assets	32,629,948	30,730,641	416,261	425,821	33,046,209	31,156,462
Total assets	51,054,271	48,270,584	1,702,497	1,154,858	52,756,768	49,425,442
Deferred Outflows of Resources						
None	-	-	-	-	-	-
Total Deferred Outflows	-	-	-	-	-	-
Liabilities						
Current liabilities	248,457	273,337	-	7,701	248,457	281,038
Long-term liabilities	203,057	173,455	451,548	467,633	654,605	641,088
Total liabilities	451,514	446,792	451,548	475,334	903,062	922,126
Deferred Inflow of Resources						
Unearned Revenues	1,273,536	2,974,693	-	-	1,273,536	2,974,693
Total Deferred Inflows	1,273,536	2,974,693	-	-	1,273,536	2,974,693
Net position						
Invested in capital assets, net of related debt	32,629,948	30,730,641	416,261	425,821	33,046,209	31,156,462
Restricted	8,288,234	6,463,580	-	-	8,288,234	6,463,580
Unrestricted	8,411,039	7,654,878	834,688	253,703	9,245,727	7,908,581
Total net position	$ 49,329,221	$ 44,849,099	$ 1,250,949	$ 679,524	$ 50,580,170	$ 45,528,623

The table below presents the County's condensed statement of activities for the years ended June 30, 2023 and 2022. 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	
	6/30/2023	6/30/2022	6/30/2023	6/30/2022	6/30/2023	6/30/2022
Revenues						
Program revenues:						
Charges for services	$ 1,908,623	$ 1,780,952	$ 3,635,553	$ 2,596,007	$ 5,544,176	$ 4,376,959
Operating grants and contributions	408,271	310,681	-	-	408,271	310,681
Capital grants and contributions	3,738,068	2,604,534	-	-	3,738,068	2,604,534
General revenues:						
Property taxes	6,620,409	6,372,425	-	-	6,620,409	6,372,425
Motor Vehicle	1,170,958	1,122,616			1,170,958	1,122,616
Mobile Home	213,476	219,356	-	-	213,476	219,356
Insurance Premium	1,007,864	1,050,188			1,007,864	1,050,188
Sales Tax	6,008,540	5,311,469	-	-	6,008,540	5,311,469
Other taxes	620,735	692,264	-	-	620,735	692,264
Investment income	213,631	11,146	14,943	-	228,574	11,146
Miscellaneous revenues	7,932	451,281	-	-	7,932	451,281
Total revenues	21,918,507	19,926,912	3,650,496	2,596,007	25,569,003	22,522,919
Expenses						
General government	3,244,726	2,930,072	-	-	3,244,726	2,930,072
Public safety	8,132,479	5,905,319	-	-	8,132,479	5,905,319
Public works	5,558,745	5,194,763	-	-	5,558,745	5,194,763
Culture and Recreation	164,179	186,275	-	-	164,179	186,275
Health and Welfare	135,600	135,600	-	-	135,600	135,600
Interest - long-term debt	-	1,077	-	-	-	1,077
Garbage and Landfill	-	-	1,676,044	1,640,224	1,676,044	1,640,224
Ambulance Service	-	-	1,605,683	1,260,468	1,605,683	1,260,468
Total expenses	17,235,729	14,353,106	3,281,727	2,900,692	20,517,456	17,253,798
Increase (decrease) in net position before transfers	4,682,778	5,573,806	368,769	(304,685)	5,051,547	5,269,121
Transfers	(202,656)	(423,101)	202,656	423,101	-	-
Change in net position	$ 4,480,122	$ 5,150,705	$ 571,425	$ 118,416	$ 5,051,547	$ 5,269,121
Net position - beginning	44,849,099	39,698,394	679,524	561,108	45,528,623	40,259,502
Net position - ending	$ 49,329,221	$ 44,849,099	$ 1,250,949	$ 679,524	$ 50,580,170	$ 45,528,623

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, 2023, the General Fund had a fund balance of $9,078,184, the SPLOST Capital Projects Fund had a fund balance of $2,596,078, the T-SPLOST Capital Projects Fund had a fund balance of $2,729,028, and the LMIG Capital Projects Fund had a fund balance of $1,134,039 This is an increase of $1,052,013 for the General Fund, an increase of $1,062,153for the SPLOST Capital Projects Fund, a decrease of ($101,482) for the T-SPLOST Capital Projects Fund and an increase of $1,289,803 for the LMIG Capital Projects Fund from the June 30, 2022 fiscal year ending fund balances.

The fund balance for the American Rescue Plan Act Special Revenue Fund was $23,173, the fund balance for the Emergency Telephone System Special Revenue Fund was $445,274, and the fund balances for the other Governmental Funds decreased by ($337,589). The combined fund balance for these funds was $1,360,642 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 $749,933 for the year ended June 30, 2023. This was an increase of $17,112 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 $697,793 for the year ended June 30, 2023. The major factors contributing to this difference were 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 2023 BUDGET

The Board of Commissioners of Worth County considered many factors when approving the County's 2023 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, 2023

BASIC FINANCIAL STATEMENTS

WORTH COUNTY, GEORGIA
STATEMENT OF NET POSITION
GOVERNMENT - WIDE
FOR THE YEAR ENDED JUNE 30, 2023

	PRIMARY GOVERNMENT			COMPONENT UNIT
	Governmental Activities	Business-Type Activities	Total	Board of Health
Assets				
Current Assets				
Cash	$ 16,839,577	$ 749,933	$ 17,589,510	$ 510,510
Receivables - Net	641,851	1,429,443	2,071,294	58,038
Interfund	893,140	(893,140)	-	-
Prepaid Items	49,755	-	49,755	-
Total Current Assets	18,424,323	1,286,236	19,710,559	568,548
Noncurrent Assets				
Net OPEB Asset	-	-	-	75,877
Capital Assets				
Land	938,195	-	938,195	-
Construction in Progress	1,921,125	-	1,921,125	-
Other Capital Assets, Net of Accumulated Depreciation	29,770,628	416,261	30,186,889	17,039
Total Noncurrent Assets	32,629,948	416,261	33,046,209	92,916
Total Assets	51,054,271	1,702,497	52,756,768	661,464
Deferred Outflows of Resources				
Pension Plan Items	-	-	-	520,123
Total Assets and Deferred Outflows	51,054,271	1,702,497	52,756,768	1,181,587
Liabilities				
Current Liabilities				
Accounts Payable	$ 1,110	$ -	$ 1,110	$ 28,729
Accrued Expenses	247,347	-	247,347	-
Current Portion of Long-Term Liabilities:				
Accrued Vacation Pay	-	-	-	10,132
Total Current Liabilities	248,457	-	248,457	38,861
Long-Term Liabilities				
Accrued Vacation Pay	203,057	-	203,057	40,529
Net Pension Liability	-	-	-	944,078
Accrued Post Closure Costs	-	451,548	451,548	-
Total Long-Term Liabilities	203,057	451,548	654,605	984,607
Total Liabilities	451,514	451,548	903,062	1,023,468
Deferred Inflows of Resources				
Pension Plan Items	-	-	-	73,454
Unearned Revenues	1,273,536	-	1,273,536	-
Total Liabilities and Deferred Inflows	1,725,050	451,548	2,176,598	1,096,922
Net Position				
Net Investment in Capital Assets	32,629,948	416,261	33,046,209	17,039
Restricted for:				
Drug Education & Victim Counseling	76,358	-	76,358	-
Capital Projects	6,459,490	-	6,459,490	-
Public Safety	207,850	-	207,850	-
Emergency 911 Operations	445,274	-	445,274	-
Specific Federal and State Grant Programs	541,273	-	541,273	-
Economic Development Revolving Loans	349,564	-	349,564	-
Jail Construction and Renovation	208,425	-	208,425	-
Board of Health	-	-	-	244,535
Unresticted	8,411,039	834,688	9,245,727	(176,909)
Total Net Position	$ 49,329,221	$ 1,250,949	$ 50,580,170	$ 84,665

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
GOVERNMENT – WIDE
FOR THE YEAR ENDED JUNE 30, 2023

		Program Revenues		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Activities:				
Governmental:				
General Government	$ 3,244,726	$ 252,377	$ 89,153	$ 105,254
Public Safety	8,132,479	1,656,246	319,118	523,080
Public Works	5,558,745	-	-	2,445,496
Culture and Recreation	164,179	-	-	664,238
Health and Welfare	135,600	-	-	-
Total Governmental Activities	17,235,729	1,908,623	408,271	3,738,068
Business-type Activities:				
Garbage and Landfill Fund	1,676,044	1,905,196		
Ambulance Service Fund	1,605,683	1,730,357		
Total Business-type Activities	3,281,727	3,635,553	-	-
Total Primary Government	$ 20,517,456	$ 5,544,176	$ 408,271	$ 3,738,068
Component Unit:				
Board of Health	$ 996,452	$ 328,125	$ 515,116	$ -

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, 2023

Program Revenues	Net (Expense) Revenue and Changes in Net Assets			
	Primary Government			Component Unit
Total	Governmental Activities	Business-type Activities	Total	Board of Health
$ 446,784	$ (2,797,942)	$ -	$ (2,797,942)	$ -
2,498,444	(5,634,035)	-	(5,634,035)	-
2,445,496	(3,113,249)	-	(3,113,249)	-
664,238	500,059	-	500,059	-
-	(135,600)	-	(135,600)	-
6,054,962	(11,180,767)	-	(11,180,767)	-
1,905,196	-	229,152	229,152	-
1,730,357	-	124,674	124,674	-
3,635,553	-	353,826	353,826	-
9,690,515	(11,180,767)	353,826	(10,826,941)	-
$ 843,241	$ -	$ -	$ -	$ (153,211)
	6,620,409	-	6,620,409	-
	1,170,958	-	1,170,958	-
	213,476	-	213,476	-
	1,007,864	-	1,007,864	-
	6,008,540	-	6,008,540	-
	620,735	-	620,735	-
	213,631	14,943	228,574	-
	7,932	-	7,932	-
	15,863,545	14,943	15,878,488	-
	(202,656)	202,656	-	-
	4,480,122	571,425	5,051,547	(153,211)
	44,849,099	679,524	45,528,623	237,876
	$ 49,329,221	$ 1,250,949	$ 50,580,170	$ 84,665

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	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	$ 7,520,723	$ 2,679,711	$ 2,729,028	$ 1,134,039	$ 1,296,709	$ 445,274	$ 1,034,093	$ 16,839,577
Prepaid Expense	49,755	-	-	-	-	-	-	49,755
Property Taxes Receivable	188,473	-	-	-	-	-	-	188,473
Interfund	1,508,848	-	-	-	-	-	-	1,508,848
Accounts Receivable - Net	126,829	-	-	-	-	-	-	126,829
Loan Receivable	-	-	-	-	-	-	326,549	326,549
Total Assets	$ 9,394,628	$ 2,679,711	$ 2,729,028	$ 1,134,039	$ 1,296,709	$ 445,274	$ 1,360,642	$ 19,040,031
Liabilities, Deferred Inflows of Resources, and Fund Balance								
Liabilities:								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interfund	-	83,633	-	-	-	-	-	83,633
Accrued Payroll Expense	247,347	-	-	-	-	-	-	247,347
Total Liabilities	247,347	83,633	-	-	-	-	-	330,980
Deferred Inflows of Resources:								
Unearned Revenues:								
Property Taxes	69,097	-	-	-	-	-	-	69,097
Grant Proceeds and Advances	-	-	-	-	1,273,536	-	-	1,273,536
Total Deferred Inflows of Resources	69,097	-	-	-	1,273,536	-	-	1,342,633
Fund Balance								
Nonspendable	49,755	-	-	-	-	-	-	49,755
Restricted for:								
Drug Education and Victim Counseling	-	-	-	-	-	-	76,358	76,358
Capital Projects	-	2,596,078	2,729,028	1,134,039	-	-	345	6,459,490
Loans	-	-	-	-	-	-	349,564	349,564
E-911 Operations	-	-	-	-	-	445,274	-	445,274
Public Safety Related Expenditures	-	-	-	-	-	-	207,850	207,850
Capital Grant Projects	-	-	-	-	23,173	-	518,100	541,273
Jail Construction and Renovation	-	-	-	-	-	-	208,425	208,425
Unassigned	9,028,429	-	-	-	-	-	-	9,028,429
Total Fund Balance	9,078,184	2,596,078	2,729,028	1,134,039	23,173	445,274	1,360,642	17,366,418
Total Liabilites, Deferred Inflows of Resources, and Fund Balance	$ 9,394,628	$ 2,679,711	$ 2,729,028	$ 1,134,039	$ 1,296,709	$ 445,274	$ 1,360,642	$ 19,040,031

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, 2023

Total Fund Balances - Total Governmental Funds		$	17,366,418
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	90,467,802		
Accumulated Depreciation	(57,837,854)		32,629,948
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds			
Property Taxes			69,097
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.			(533,185)
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			(203,057)
Net Position of Governmental Activities		$	49,329,221

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, 2023

	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	$ 10,660,275	$ 2,591,107	$ 2,035,910	$ -	$ -	$ 347,443	$ -	$ 15,634,735
Licenses and Permits	156,519	-	-	-	-	-	-	156,519
Intergovernmental Revenues	81,098	100,000	-	1,278,848	1,701,156	70,496	783,819	4,015,417
Charges for Service	95,858	-	-	-	-	-	-	95,858
Fines and Forfeitures	1,142,315	-	-	-	-	-	443,435	1,585,750
Interest	163,182	55,177	91,255	10,955	23,174	12,985	3,335	360,063
Donations	-	-	-	-	-	-	54,986	54,986
Miscellaneous	521,227	-	-	-	-	-	-	521,227
Total Revenues	12,820,474	2,746,284	2,127,165	1,289,803	1,724,330	430,924	1,285,575	22,424,555
Expenditures:								
Current:								
General Government	2,880,988	-	-	-	105,254	-	121,220	3,107,462
Public Safety	6,549,178	-	-	-	523,080	577,902	881,159	8,531,319
Public Works	1,960,733	-	-	-	419,431	-	-	2,380,164
Health and Welfare	135,600	-	-	-	-	-	-	135,600
Culture and Recreation	164,329	-	-	-	564,238	-	-	728,567
Capital Outlay	-	930,434	1,495,271	-	-	-	600,785	3,026,490
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-

(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, 2023

	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	$ -	$ 753,697	$ 733,376	$ -	$ -	$ -	$ -	$ 1,487,073
Total Expenditures	11,507,528	1,684,131	2,228,647	-	1,612,003	577,902	1,603,164	19,213,375
Excess (Deficiency) of Revenue Over Expenditures	1,312,946	1,062,153	(101,482)	1,289,803	112,327	(146,978)	(317,589)	3,211,180
Other Financing Sources (Uses):								
Transfers In	334,783	-	-	-	-	191,338	-	526,121
Transfers Out	(595,716)	-	-	-	(5,122)	-	(20,000)	(620,838)
Total Other Financing Sources (Uses)	(260,933)	-	-	-	(5,122)	191,338	(20,000)	(94,717)
Net Change in Fund Balance	1,052,013	1,062,153	(101,482)	1,289,803	107,205	44,360	(337,589)	3,116,463
Fund Balance - July 1, 2022	8,026,171	1,533,925	2,830,510	(155,764)	(84,032)	400,914	1,698,231	14,249,955
Fund Balance - June 30, 2023	$ 9,078,184	$ 2,596,078	$ 2,729,028	$ 1,134,039	$ 23,173	$ 445,274	$ 1,360,642	$ 17,366,418

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, 2023

Net Change in Fund Balances - Total Governmental Funds			$ 3,116,463
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.			4,178,293
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.			(2,171,046)
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 6/30/2023	$ 69,097		
Property taxes deferred at 6/30/2022	(61,848)		7,249
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.			(29,602)

(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, 2023

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.	(513,295)
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	(107,940)
Change in Net Position of Governmental Activities	$ 4,480,122

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Garbage and Landfill Services Fund	Ambulance Service Fund	Total	Governmental Activities - Internal Service Fund
Assets				
Current Assets:				
Cash	$ 401,352	$ 348,581	$ 749,933	$ -
Accounts Receivable - Net of Allowance for Doubtful Accounts	292,722	1,136,721	1,429,443	-
Total Current Assets	694,074	1,485,302	2,179,376	-
Long-Term Assets:				
Capital Assets, Net of Accumulated Depreciation	-	416,261	416,261	-
Total Long-Term Assets	-	416,261	416,261	-
Total Assets	$ 694,074	$ 1,901,563	$ 2,595,637	$ -
Liabilities				
Current Liabilities:				
Accounts Payable	$ -	$ -	$ -	$ 1,110
Interfund Payable	-	893,140	893,140	532,075
Total Current Liabilities	-	893,140	893,140	533,185
Long-Term Liabilities:				
Accrued Post Closure Costs	451,548	-	451,548	-
Total Long-Term Liabilities	451,548	-	451,548	-
Total Liabilities	451,548	893,140	1,344,688	533,185
Net Position				
Investment in Capital Assets	-	416,261	416,261	-
Unrestricted	242,526	592,162	834,688	(533,185)
Total Net Position	$ 242,526	$ 1,008,423	$ 1,250,949	$ (533,185)

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, 2023

	Garbage and Landfill Services Fund	Ambulance Service Fund	Total	Governmental Activities - Internal Service Fund
Operating Revenues:				
Charges for Services	$ 1,905,196	$ 1,730,357	$ 3,635,553	$ 1,124,052
Miscellaneous	-	-	-	6,433
Total Operating Revenues	1,905,196	1,730,357	3,635,553	1,130,485
Operating Expenses:				
Personal Services	190,832	1,278,687	1,469,519	-
Purchased Services	18	69,239	69,257	-
Supplies	2,224	103,407	105,631	-
Cost of Services	1,441,018	-	1,441,018	108,981
Utilities	4,207	14,764	18,971	-
Repairs and Maintenance	37,745	22,086	59,831	-
Claims	-	-	-	1,534,843
Depreciation	-	117,500	117,500	-
Other	-	-	-	-
Total Operating Expenses	1,676,044	1,605,683	3,281,727	1,643,824
Operating Income (Loss)	229,152	124,674	353,826	(513,339)
Non-operating Revenue (Expense):				
Interest Earnings	11,945	2,998	14,943	44
Total Non-operating Revenues (Expenses)	11,945	2,998	14,943	44
Capital Transfer In of Capital Equipment	-	107,939	107,939	-
Transfers In	-	404,378	404,378	-
Transfers Out	(309,661)	-	(309,661)	-
Change in Net Position	(68,564)	639,989	571,425	(513,295)
Net Position - July 1, 2022	311,090	368,434	679,524	(19,890)
Net Position - June 30, 2023	$ 242,526	$ 1,008,423	$ 1,250,949	$ (533,185)

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2023

	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	$ 1,799,247	$ 970,403	$ 2,769,650	$ 1,130,485
Cash Paid for Goods and Services	(1,485,212)	(217,198)	(1,702,410)	(1,642,714)
Cash (Paid to)/Received from Other Funds	(140,871)	466,687	325,816	457,075
Cash Paid to Employees	(190,832)	(1,278,687)	(1,469,519)	-
Net Cash Flows Provided from Operating Activities	(17,668)	(58,795)	(76,463)	(55,154)
Cash Flows From (Used for) Non-capital Financing Activities				
Cash Received from Other Funds	-	404,378	404,378	-
Cash Paid to Other Funds	(309,661)	-	(309,661)	-
Net Cash Provided From Non-capital Financing Activities	(309,661)	404,378	94,717	-
Cash Flows from (Used for) Capital and Related Financing Activities				
Payments on Landfill Post-Closure Costs	(16,085)	-	(16,085)	-
Net Cash Flows (Used for) Capital and Related Financing Activities	(16,085)	-	(16,085)	-
Cash Flows from (Used for) Investing Activities				
Interest Income	11,945	2,998	14,943	44
Net Cash Flows from Investing Activities	11,945	2,998	14,943	44
Net Increase (Decrease) in Cash and Cash Equivalents	(331,469)	348,581	17,112	(55,110)
Cash and Cash Equivalents - Beginning of Year	732,821	-	732,821	55,110
Cash and Cash Equivalents - End of Year	$ 401,352	$ 348,581	$ 749,933	$ -

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

	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)	229,152	124,674	353,826	(513,339)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation Expense	-	117,500	117,500	-
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(105,949)	(759,954)	(865,903)	-
Increase (Decrease) in Interfund Payable	(140,871)	466,686	325,815	457,075
Increase (Decrease) in Accounts Payable	-	(7,701)	(7,701)	1,110
Net Cash Provided (Used) by Operating Activities	$ (17,668)	$ (58,795)	$ (76,463)	$ (55,154)
Noncash Capital Activies:				
Transfer of Capital Assets from Special Revenue Fund	$ -	$ 107,939	$ 107,939	$ -

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

Assets		
Cash	$	1,115,311
Property Taxes Receivable		475,892
Total Assets	$	1,591,203
Liabilities		
Accounts Payable	$	179,094
Bonds Not Forfeited		380,351
Total Liabilities		559,445
Net Position		
Net Position - Held for Others		1,031,758
Total Net Position	$	1,031,758

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, 2023

Additions:		
Taxes and Fees Collected for Other Agencies	$	26,429,499
Court Fees Collected for Other Agencies		2,214,529
Sheriff Inmate Account Collections		9,029
Total Additions		28,653,057
Deductions:		
Payments of Court Fees to Other Agencies		2,243,104
Payments of Taxes and Fees to Other Agencies		26,251,958
Payments from Inmates to Others		72,697
Total Deductions		28,567,759
Change in Net Position		85,298
Net Position - July 1, 2022		946,460
Net Position - June 30, 2023	$	1,031,758

See accompanying notes to the financial statements.

WORTH COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

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 a major 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 a major 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, 2023, 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, 2023, is as follows:

Lien Date – January 1, 2022
Levy Date – July 1, 2022
Due Date – November 15, 2022
Delinquent Date – November 16, 2021
Collection Dates – July 1, 2022 through November 15, 2022

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 criteria. 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 represents 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 is 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 solid waste collection, landfill transfer station fees, ambulance services, and internal services provided by the County's self-insurance health benefit plan fund. Operating expenses are necessary costs incurred to provide the goods or services 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. The local government investment pool established by OCGA 36-83-8;
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	$ 3,443,069
Local Government Investment Pool	14,146,441
Total Primary Government	$ 17,589,510
Custodial Funds:	
Bank Deposits (checking account)	$ 1,115,311
Total Custodial Funds	$ 1,115,311

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 28 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, 2023, 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	$ 3,545,086

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

3. **Receivables**

Receivables on June 30, 2023, of the primary government, consist of the following:

	General Fund	Garbage and Landfill Services Fund	Ambulance Service Fund	Total
Property Taxes	$ 188,473	$ -	$ -	$ 188,473
Accounts	6,898	292,722	1,136,721	1,436,341
Due from Other Governments	119,931	-	-	119,931
Gross Receivables	315,302	292,722	1,136,721	1,744,745
Less Allowance for Uncollectibles	-	-	-	-
Net Receivables	$ 315,302	$ 292,722	$ 1,136,721	$ 1,744,745

4. **Interfund Receivable/Payable**

The following table includes the interfund receivables and payables on June 30, 2023:

	Payable to:	
Payable from:	General Fund	Total
SPLOST Capital Projects Fund	$ 83,633	$ 83,633
Ambulance Services Fund	893,140	893,140
Health Insurance Internal Service Fund	532,075	532,075
Total	$ 1,508,848	$ 1,508,848

Amounts payable between funds generally arise from the practice of 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, 2023.

	Balance July 1, 2022	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2023
Governmental Activities				
Capital Assets not being Depreciated:				
Land	$ 938,195	$ -	$ -	$ 938,195
Construction in Progress	1,434,190	1,262,534	(775,599)	1,921,125
Total Assets not being Depreciated	2,372,385	1,262,534	(775,599)	2,859,320
Capital Assets being Depreciated				
Buildings and Improvements	6,816,872	19,650	-	6,836,522
Infrastructure	65,675,452	1,199,035	775,599	67,650,086
Machinery and Equipment	11,532,740	1,697,074	(107,940)	13,121,874
Total Assets being Depreciated	84,025,064	2,915,759	667,659	87,608,482
Less Accumulated Depreciation				
Buildings and Improvements	(3,003,625)	(125,976)	-	(3,129,601)
Instrastructure	(46,157,978)	(1,377,856)	-	(47,535,834)
Machinery and Equipment	(6,505,205)	(667,214)	-	(7,172,419)
Total Accumulated Depreciation	(55,666,808)	(2,171,046)	-	(57,837,854)
Net Capital Assets being Depreciated	28,358,256	744,713	(107,940)	29,770,628
Total Capital Assets, Net	$ 30,730,641	$ 2,007,247	$ (215,880)	$ 32,629,948

Depreciation expense was charged to functions as follows:

General Government	$ 128,977
Public Safety	169,394
Public Works	1,872,675
Total	$ 2,171,046

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, 2022	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2023
Business-type Activities				
Capital Assets being Depreciated				
Buildings and Improvements	$ 72,000	-	-	$ 72,000
Machinery and Equipment	1,120,378	107,940	-	1,228,318
Total Assets being Depreciated	1,192,378	107,940	-	1,300,318
Less Accumulated Depreciation				
Buildings and Improvements	(72,000)	-	-	(72,000)
Machinery and Equipment	(694,557)	(117,500)	-	(812,057)
Total Accumulated Depreciation	(766,557)	(117,500)	-	(884,057)
Net Capital Assets being Depreciated	425,821	(9,560)	-	416,261
Total Capital Assets, Net	$ 425,821	$ (9,560)	$ -	$ 416,261

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, 2023:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due in One Year
Governmental Activities					
Compensated Absences	$ 173,455	$ 192,814	$ 163,212	$ 203,057	$ -
Total Governmental Activities	$ 173,455	$ 192,814	$ 163,212	$ 203,057	$ -
Business-type Activities					
Postclosure Landfill Cost	467,633	-	16,085	451,548	-
Total Business- type Activities	$ 467,633	$ -	$ 16,085	$ 451,548	$ -

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

7. **Due from Other Governments**

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

General Fund:	
State of Georgia Department of Revenue	$ 119,931
	$ 119,931

8. **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 $396,043 in landfill postclosure cost through June 30, 2023 and has an estimated liability for these costs on June 30, 2023, of $451,548. 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.

9. **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 $69,521 and total employee contributions were $146,628 for the year ended June 30, 2023. 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.

10. **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.

11. **Interfund Transfers**

	Transfer In		Transfer Out	
General Fund:				
Emergency Telephone System Fund			$ 191,338	(a)
Garbage and Landfill Services Fund	$ 309,661	(a)		
Victims Assistance Fund	20,000	(a)		
American Rescue Plan Act Fund	5,122	(a)		
Ambulance Services Fund			404,378	(a)
Special Revenue Funds:				
Emergency Telephone System Fund:				
General Fund	191,338	(a)		
Victims Assistance Fund:				
General Fund			20,000	(a)
American Rescue Plan Act Fund:				
General Fund			5,122	(a)
Proprietary Fund:				
Garbage and Landfill Services Fund:				
General Fund			309,661	(a)
Ambulance Services Fund:				
General Fund	404,378	(a)		
Total	$ 930,499		$ 930,499	

(a) to transfer funds for operating expenditures

12. **Risk Management**

The County is exposed to various risks and losses 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.

13. **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 $16,654 to the RC for the year ended June 30, 2023. 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)

14. **Fund Equity**

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

General Fund:		
Prepaid Items	$	49,755

The following fund balances are restricted for:

Capital Projects Funds:		
Special Purpose Local Option Sales Tax Fund (SPLOST)		
Used to account for County-owned projects financed with SPLOST revenues and grant proceeds	$	2,596,078
Transportation Special Purpose Local Option Sales Tax Fund (TSPLOST)		
Used to account for County-owned road projects financed with TSPLOST revenues	$	2,729,028
Local Maintenance Improvement Grant Fund (LMIG)		
Used to account for LMIG funds used for County road projects and improvements	$	1,134,039
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	$	445,274
American Rescue Plan Act (ARPA) Fund - used to account for federal ARPA grant revenues of the County and their allowable expenditures	$	23,173
Confiscated Assets Fund - used to account for fines and forfeitures and assets seized during criminal cases that are used to fund public safety expenditures	$	207,850
Miscellaneous Grant Fund - used to account for federal and state grant revenues of the County and their allowable expenditures	$	518,100
Drug Abuse Treatment Fund - used to account for fines collected as required by state law for drug abuse treatment and educational purposes.	$	7,841
Victims Assistance Fund - used to account for resources received from various courts of the County for assitance to victims of crimes	$	68,517
Economic Development Revolving Loan Fund - used to account for prior grant funds to be used in making economic development loans to businesses	$	349,564
Jail Construction and Renovation Fund - used to account for fines to be accumulated and used for renovation of the County's jail	$	208,425

15. **Subsequent Events**

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through December 18, 2023, 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, 2023

	Budget			Variance Over
	Original	Final	Actual	(Under)
Revenues:				
Property Taxes	$ 6,550,000	$ 6,550,000	$ 6,613,162	$ 63,162
Other Taxes	3,829,000	3,829,000	4,047,113	218,113
Tax Commissions and Fees	414,000	414,000	430,314	16,314
Licenses, Fees and Permits	146,400	146,400	156,519	10,119
Charges for Services	56,000	56,000	95,858	39,858
Fines and Forfeitures	1,122,500	1,122,500	1,142,315	19,815
Interest Income	2,050	2,050	163,182	161,132
Intergovernmental	88,000	88,000	81,098	(6,902)
Miscellaneous	20,200	20,200	90,913	70,713
Total Revenues	12,228,150	12,228,150	12,820,474	592,324
Expenditures:				
County Commission Office	552,070	552,070	550,237	(1,833)
Public Works	2,164,527	2,164,527	1,960,733	(203,794)
Drug Squad	141,092	141,092	90,286	(50,806)
Sheriff's Department	2,283,157	2,193,157	2,059,514	(133,643)
Elections	80,387	80,387	78,741	(1,646)
Jail	1,175,456	1,265,456	1,247,557	(17,899)
Emergency Management	1,783,990	1,783,990	1,779,796	(4,194)
District Attorney	94,247	94,247	83,534	(10,713)
Juvenile Court	84,028	84,028	64,952	(19,076)
Superior Court	105,360	121,360	114,942	(6,418)
State Court	203,776	203,776	200,752	(3,024)
Probate Court	219,592	219,592	200,910	(18,682)
Magistrate Court	184,689	184,689	184,624	(65)
Clerk of Court	335,053	335,053	318,783	(16,270)
Public Defender	186,657	186,657	186,657	-
Community Center	26,700	31,700	27,402	(4,298)
NRCS Conservation Service	40,020	40,020	25,947	(14,073)
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, 2023

	Budget			Variance Over
	Original	Final	Actual	(Under)
Tax Commissioner	$ 377,311	$ 377,311	$ 370,862	$ (6,449)
Tax Appraiser	271,114	271,114	267,286	(3,828)
Registrar	88,479	88,479	85,754	(2,725)
Board of Assessors	9,151	9,151	6,976	(2,175)
County Extension	133,096	133,096	122,303	(10,793)
Courthouse and Grounds	215,396	215,396	200,928	(14,468)
Coroner	39,045	39,045	34,481	(4,564)
Building and Zoning	124,131	124,131	116,332	(7,799)
General Government	1,204,057	1,183,057	1,127,239	(55,818)
Total Expenditures	12,122,681	12,122,681	11,507,528	(615,153)
Excess of Revenues Over (Under) Expenditures	105,469	105,469	1,312,946	1,207,477
Other Financing Sources (Uses):				
Transfer In	326,541	326,541	334,783	8,242
Transfer Out	(608,196)	(608,196)	(595,716)	12,480
Total Other Financing Sources (Uses)	(281,655)	(281,655)	(260,933)	20,722
Excess of Revenues Over Expenditures and Other Financing Sources	(176,186)	(176,186)	1,052,013	1,228,199
Fund Balance - July 1, 2022	185,235	689,166	8,026,171	7,337,005
Fund Balance - June 30, 2023	$ 9,049	$ 512,980	$ 9,078,184	$ 8,565,204

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, 2023

	Budget			Variance Over
	Original	Final	Actual	(Under)
Revenues:				
Taxes	$ 350,000	$ 350,000	$ 347,443	$ (2,557)
Intergovernmental Revenues	70,496	70,496	70,496	-
Interest Income	-	-	12,985	12,985
Total Revenues	420,496	420,496	430,924	10,428
Expenditures:				
Public Safety	611,834	611,834	577,902	(33,932)
Total Expenditures	611,834	611,834	577,902	(33,932)
Other Financing Sources (Uses):				
Transfer In (Out)	191,338	191,338	191,338	-
Total Other Financing Sources (Uses)	191,338	191,338	191,338	-
Excess of Revenues over Expenditures and Other Financing Sources	-	-	44,360	44,360
Fund Balance - July 1, 2022	205	205	400,914	400,709
Fund Balance - June 30, 2023	$ 205	$ 205	$ 445,274	$ 445,069

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, 2023

	Budget			Variance Over
	Original	Final	Actual	(Under)
Revenues:				
Intergovernmental Revenues	$ 1,617,125	$ 1,617,125	$ 1,701,156	$ 84,031
Interest Income	-	-	23,174	23,174
Total Revenues	1,617,125	1,617,125	1,724,330	107,205
Expenditures:				
Public Safety	523,080	523,080	523,080	-
Public Works	419,431	419,431	419,431	-
Culture and Recreation	564,238	564,238	564,238	-
General Government	105,254	105,254	105,254	-
Total Expenditures	1,612,003	1,612,003	1,612,003	-
Other Financing Sources (Uses):				
Transfer In (Out)	(5,122)	(5,122)	(5,122)	-
Total Other Financing Sources (Uses)	(5,122)	(5,122)	(5,122)	-
Excess of Revenues over Expenditures and Other Financing Sources	-	-	107,205	107,205
Fund Balance - July 1, 2022	-	-	(84,032)	(84,032)
Fund Balance - June 30, 2023	$ -	$ -	$ 23,173	$ 23,173

WORTH COUNTY, GEORGIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

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.

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

WORTH COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	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	$ 207,850	$ 518,100	$ 7,841	$ 68,517	$ 23,015	$ 208,425	$ 345	$ -	$ 1,034,093
Interfund Receivable	-	-	-	-	-	-	-	-	-
Loan Receivable	-	-	-	-	326,549	-	-	-	326,549
Total Assets	$ 207,850	$ 518,100	$ 7,841	$ 68,517	$ 349,564	$ 208,425	$ 345	$ -	$ 1,360,642
Liabilities, Deferred Inflows of Resources, and Fund Balance									
Liabilities:									
Interfund Payable	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -
Total Liabilities	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources:									
Unearned Revenues - Grant Proceeds	-	-	-	-	-	-	-	-	-
Fund Balance:									
Restricted for:									
Loans	-	-	-	-	349,564	-	-	-	349,564
Public Safety Related Expenditures	207,850	-	-	-	-	-	-	-	207,850
Drug Abuse Treatment and Education	-	-	7,841	-	-	-	-	-	7,841
Victims Assistance	-	-	-	68,517	-	-	-	-	68,517
Capital Grant Projects	-	518,100	-	-	-	-	-	-	518,100
Jail Construction and Renovation	-	-	-	-	-	208,425	-	-	208,425
Road, Street, and Bridge Capital Projects	-	-	-	-	-	-	345	-	345
Total Fund Balance	207,850	518,100	7,841	68,517	349,564	208,425	345	-	1,360,642
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 207,850	$ 518,100	$ 7,841	$ 68,517	$ 349,564	$ 208,425	$ 345	$ -	$ 1,360,642

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	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	246,647	-	14,440	79,499	-	102,849	-	-	443,435
Intergovernmental	-	183,034	-	-	-	-	600,785	-	783,819
Donations	-	54,986	-	-	-	-	-	-	54,986
Miscellaneous	-	-	-	-	-	-	-	-	-
Interest	11	953	5	58	1,266	1,042	-	-	3,335
Total Revenue	246,658	238,973	14,445	79,557	1,266	103,891	600,785	-	1,285,575
Expenditures:									
General Government	-	41,225	-	-	79,995	-	-	-	121,220
Public Safety	102,538	323,057	19,500	55,000	-	381,064	-	-	881,159
Public Works	-	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-
Capital Outlay:									
Public Safety								-	-
Public Works	-	-	-	-	-	-	600,785	-	600,785
Total Expenditures	102,538	364,282	19,500	55,000	79,995	381,064	600,785	-	1,603,164
Excess (Deficiency) of Revenues Over Expenditures	144,120	(125,309)	(5,055)	24,557	(78,729)	(277,173)	-	-	(317,589)
Other Financing Sources (Uses):									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	(20,000)	-	-	-	-	(20,000)
Net Change in Fund Balance	144,120	(125,309)	(5,055)	4,557	(78,729)	(277,173)	-	-	(337,589)
Fund Balance - July 1, 2022	63,730	643,409	12,896	63,960	428,293	485,598	345	-	1,698,231
Fund Balance - June 30, 2023	$ 207,850	$ 518,100	$ 7,841	$ 68,517	$ 349,564	$ 208,425	$ 345	$ -	$ 1,360,642

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
CONFISCATED ASSETS FUND
FOR THE YEAR ENDED JUNE 30, 2023

Assets

Cash	$	207,850
Total Assets	$	207,850

Liabilities & Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Public Safety Related Expenditures		207,850
Total Liabilities and Fund Balance	$	207,850

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, 2023

Revenues:		
Forfeitures	$	246,647
Interest		11
Total Revenues		246,658
Expenditures:		
Public Safety		102,538
Excess of Revenues over Expenditures		144,120
Net Change in Fund Balance		144,120
Fund Balance - July 1, 2022		63,730
Fund Balance - June 30, 2023	$	207,850

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
MISCELLANEOUS GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2023

Assets

Cash	$ 518,100
Total Assets	$ 518,100

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	518,100
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 518,100

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, 2023

Revenues:	
Intergovernmental Revenue -Federal Grant Proceeds	$ 115,200
Intergovernmental Revenue - State and Private Grant Proceeds	67,834
Donations	54,986
Interest	953
Total Revenue	238,973
Expenditures:	
General Government	41,225
Public Safety	323,057
Public Works	-
Total Expenditures	364,282
Excess of Revenues over Expenditures	(125,309)
Net Change in Fund Balance	(125,309)
Fund Balance - July 1, 2022	643,409
Fund Balance - June 30, 2023	$ 518,100

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
DRUG ABUSE EDUCATION AND TREATMENT FUND
FOR THE YEAR ENDED JUNE 30, 2023

Assets

Cash	$	7,841
Total Assets	$	7,841

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Drug Abuse Education and Treatment		7,841
Total Liabilities and Fund Balance	$	7,841

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, 2023

Revenues:	
Fines and Forfeitures	$ 14,440
Interest	5
Total Revenue	14,445
Expenditures:	
Public Safety	19,500
Total Expenditures	19,500
Excess of Expenditures over Revenues	(5,055)
Other Financing Sources and Uses:	
Transfer In	-
	-
Net Change in Fund Balance	(5,055)
Fund Balance - July 1, 2022	12,896
Fund Balance - June 30, 2023	$ 7,841

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
VICTIMS ASSISTANCE FUND
FOR THE YEAR ENDED JUNE 30, 2023

Assets

Cash	$	68,517
Total Assets	$	68,517

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Victims Assistance		68,517
Total Liabilities and Fund Balance	$	68,517

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, 2023

Revenues:	
Fines and Forfeitures	$ 79,499
Interest	58
Total Revenue	79,557
Expenditures:	
Public Safety	55,000
Total Expenditures	55,000
Excess of Revenues over Expenditures	24,557
Other Financing Sources and Uses:	
Transfer In	-
Transfer (Out)	(20,000)
	(20,000)
Net Change in Fund Balance	4,557
Fund Balance - July 1, 2022	63,960
Fund Balance - June 30, 2023	$ 68,517

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
ECONOMIC DEVELOPMENT REVOLVING LOAN FUND
FOR THE YEAR ENDED JUNE 30, 2023

Assets

Cash	$	23,015
Loan Receivable		326,549
Total Assets	$	349,564

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Loans		349,564
Total Liabilities and Fund Balance	$	349,564

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, 2023

Revenues:		
Interest	$	1,266
Expenditures		
General Government		79,995
Excess of Revenues Over Expenditures		(78,729)
Net Change in Fund Balance		(78,729)
Fund Balance - July 1, 2022		428,293
Fund Balance - June 30, 2023	$	349,564

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
JAIL CONSTRUCTION AND RENOVATION FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Assets	
Cash	$	208,425
Total Assets	$	208,425
	Liabilities and Fund Balance	
Liabilities	$	-
Fund Balance:		
Restricted for Jail Construction and Renovation		208,425
Total Liabilities and Fund Balance	$	208,425

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, 2023

Revenues:	
Fines	$ 102,849
Interest	1,042
Total Revenues	103,891
Expenditures	
Public Safety	381,064
Excess of Revenues Over Expenditures	(278,215)
Net Change in Fund Balance	(277,173)
Fund Balance - July 1, 2022	485,598
Fund Balance - June 30, 2023	$ 208,425

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
BALANCE SHEET
CDBG GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023

Revenues:		
Intergovernmental Revenues	$	600,785
Expenditures		
Current:		
Capital Outlay:		
Public Works		600,785
Total Expenditures		600,785
Excess of Expenditures over Revenues		-
Other Financing Sources:		
Transfer In		-
Net Change in Fund Balance		-
Fund Balance - July 1, 2022		345
Fund Balance - June 30, 2023	$	345

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
BALANCE SHEET
CAPITAL IMPROVEMENTS FUND
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023

Revenues:	
Intergovernmental Revenues	$ -
Expenditures	
Current:	
Capital Outlay:	
Public Safety	-
Total Expenditures	-
Excess of Expenditures over Revenues	-
Other Financing Sources:	
Transfer In	-
Net Change in Fund Balance	-
Fund Balance - July 1, 2022	-
Fund Balance - June 30, 2023	$ -

CUSTODIAL FUNDS

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Tax Commissioner	Sheriff's Department	Magistrate Court	State Court	Probate Court	Superior Court	Total
Assets							
Cash	$ 513,000	$ 1,198	$ 15,413	$ 69,975	$ 8,064	$ 507,661	$ 1,115,311
Property Taxes Receivable	475,892	-	-	-	-	-	475,892
Due from Other Governmental Units	-	-	-	-	-	-	-
Total Assets	$ 988,892	$ 1,198	$ 15,413	$ 69,975	$ 8,064	$ 507,661	$ 1,591,203
Liabilities							
Accounts Payable	$ 179,094	$ -	$ -	$ -	$ -	$ -	$ 179,094
Bonds not Forfeited	-	-	-	-	-	380,351	380,351
Total Liabilities	179,094	-	-	-	-	380,351	559,445
Net Position							
Net Position - Held for Others	809,798	1,198	15,413	69,975	8,064	127,310	1,031,758
Total Net Position	$ 809,798	$ 1,198	$ 15,413	$ 69,975	$ 8,064	$ 127,310	$ 1,031,758

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Tax Commissioner	Sheriff's Department	Magistrate Court	State Court	Probate Court	Superior Court	Total
Additions:							
Taxes and Fees Collected for Other Agencies	$ 26,429,499	$ -	$ -	$ -	$ -	$ -	$ 26,429,499
Court Fees Collected for Other Agencies	-		165,752	1,299,329	99,145	650,303	2,214,529
Sheriff Inmate Account Collections	-	9,029	-	-	-	-	9,029
Total Additions	26,429,499	9,029	165,752	1,299,329	99,145	650,303	28,653,057
Deductions:							
Payments of Court Fees to Other Agencies	-	-	162,572	1,304,721	99,017	676,794	2,243,104
Payments of Taxes and Fees to Other Agencies	26,251,958	-	-	-	-	-	26,251,958
Payments from Inmates to Others	-	72,697	-	-	-	-	72,697
Total Deductions	26,251,958	72,697	162,572	1,304,721	99,017	676,794	28,567,759
Change in Net Position	177,541	(63,668)	3,180	(5,392)	128	(26,491)	85,298
Net Position - July 1, 2022	632,257	64,866	12,233	75,367	7,936	153,801	946,460
Net Position - June 30, 2023	$ 809,798	$ 1,198	$ 15,413	$ 69,975	$ 8,064	$ 127,310	$ 1,031,758

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

	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 PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

	Original Estimated Cost	1996 Referendum Expenditures		
		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 PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

	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 PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

	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 PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

	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 PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

	Original Estimated Cost	2016 Referendum Expenditures		
		Prior Years	Current Year	Total
Worth County:				
Roads, Bridges, and Streets	$ 4,764,240	$ 4,412,198	$ 18,710	$ 4,430,908
Governmental Building Renovation	250,000	25,562	-	25,562
Courthouse Renovation	250,000	361,231	-	361,231
Recreation Building and Fields Renovation	250,000	362,701	-	362,701
Ambulances and Associated Capital Equipment	300,000	-	-	-
Fire Department Renovation	750,000	411,840	-	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	$ 8,322,902	$ 18,710	$ 8,341,612

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

	Original Estimated Cost	2021 Referendum Expenditures		
		Prior Years	Current Year	Total
Worth County:				
Public Works Capital Projects and Equipment	$ 4,148,003	$ 737,360	$ 880,443	$ 1,617,803
Governmental Buildings	200,000	2,842	19,650	22,492
Courthouse Renovation	300,000	-	-	-
Recreation Building and Fields Renovation	250,000	1,050	150	1,200
Georgia State Patrol Building Debt Service	400,000	-	-	-
Public Safety Capital Equipment	1,800,000	70,875	11,481	82,356
City of Sylvester:				
Roads, Bridges, and Streets	2,668,490	591,364	590,545	1,181,909
Renovation of Buildings				
Water and Sewer System Improvements				
Capital Equipment Purchases				
City of Poulan:				
Roads, Bridges, and Streets	366,988	80,916	81,628	162,544
Recreation and Park Improvements				
Water System Improvements				
City of Warwick:				
Roads, Bridges, and Streets	182,419	40,221	40,575	80,796
Recreation and Park Improvements				
Water System Improvements				
Town of Sumner:				
Roads, Bridges, and Streets	184,100	40,592	40,949	81,541
Construction and Renovation of Buildings				
Water System Improvements				
Total	$ 10,500,000	$ 1,565,220	$ 1,665,421	$ 3,230,641

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

2019 Referendum

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			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	$ 1,341,774	$ 1,495,271	$ 2,837,045
City of Sylvester:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	2,711,300	2,711,300	1,480,301	575,252	2,055,553
City of Poulan:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	372,875	372,875	203,581	79,113	282,694
City of Warwick:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	185,345	185,345	101,193	39,324	140,517
Town of Sumner:					
Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	187,055	187,055	102,127	39,687	141,814
Total	$ 9,500,000	$ 9,500,000	$ 3,228,976	$ 2,228,647	$ 5,457,623

WORTH COUNTY, GEORGIA
PROJECT COST SCHEDULE
CDBG PROGRAM NO. 19p-y-159-1-6099
FOR THE GRANT PERIOD OCTOBER 16, 2019 THROUGH JUNE 30, 2023
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	$ 115,472	$ 124,775
Flood and Drainage Facilities	P-03K-02	110,796	10,976	36,482	47,458
Street Improvements	P-03K-01	584,901	637,310	184,744	822,054
General Administration	A-21A-00	45,000	40,000	8,125	48,125
Total		$ 750,000	$ 697,589	$ 344,823	$ 1,042,412

WORTH COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
SOURCE AND APPLICATION OF FUNDS SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2023

Worth County, Georgia
Recipient Name

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

For the Period Ending: **June 30, 2023**
(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	$	(697,589)
Funds Still Available from Program Year 2019 Resources	$	52,411
Total Program Year 2019 CDBG Funds Drawn and Received by Recipient	$	697,589
Local Matches and Other Receipts		344,823
Total Receipts Available for Program Year 2019 Costs		1,042,412
Less: Funds Applied and Expended to Program Year 2019 Costs		1,042,412
Total Program Year 2019 Funds Held by Recipient	$	-

WORTH COUNTY, GEORGIA
FOR THE YEAR ENDED JUNE 30, 2023

SINGLE AUDIT SECTION

WORTH COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

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		$ 115,200
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	600,785
U.S. Department of the Treasury:			
Coronavirus State and Local Fiscal Recovery Funds	21.027		1,701,156
Total Expenditures of Federal Awards			$ 2,417,141

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, 2023. 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, 2023, 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 18, 2023. We did not audit the financial statements of the Worth County Health Department, the discreetly 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 2023-01.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 18, 2023

Hudson & NeSmith, CPAs

Member
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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, 2023. 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, 2023.

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 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 18, 2023

WORTH COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION I - SUMMARY OF AUDIT RESULTS

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

2. One material weakness 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.*

3. No 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. No 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, 2023

SECTION II FINDINGS – FINANCIAL STATEMENT AUDIT

1. Deficiency in Internal Control Structure

PRIOR PERIOD AND CURRENT PERIOD CONDITION

2023-01 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
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

The prior year audit report for the year ended June 30, 2022 contained four audit findings.

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.

Auditor's 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.

Current Status – Uncorrected, recited as Finding 2023-01 in the Schedule of Findings and Responses.

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.

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

Current Status – Corrected, there were no departments that exceeded their budgets for the year ended June 30, 2023.

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.

Auditor's 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.

Current Status – Corrected, SPLOST revenues and expenditures were accounted for in the SPLOST fund.

WORTH COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

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.

Auditor's 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.

Current Status – Corrected, T-SPLOST revenues and expenditures were accounted for in the SPLOST fund.

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, 2023 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, 2023 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 18, 2023

Hudson & NeSmith CPAs

Ronald D. Hudson, CPA, CFP®

John A. NeSmith, Jr., CPA

Member
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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, 2023 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, 2023 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 18, 2023

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, 2023	June 30, 2023
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$6,882.00	
I	Grant Receipts or Revenue Recognized	$0.00	$15,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$8,118.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$6,882.00	$6,882.00

Certification of Local Government Officials

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

Signature of Chief Elected Official _____ Date 12-18-2023

Signature of Chief Financial Officer _____ Date 12-18-2023

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: June 30, 2023	COLUMN 2 Cumulative Grant Activity Through the Year Ended: June 30, 2023
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 12-18-2023

Signature of Chief Financial Officer _____ Date 12-18-2023

Rev. 8/2006

State of Georgia Grant Certification Form

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

		COLUMN 1 Current Year Activity For the Year Ended: June 30, 2023	COLUMN 2 Cumulative Grant Activity Through the Year Ended: June 30, 2023
G			
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 12-18-2023

Signature of Chief Financial Officer _____ Date 12-18-2023

Rev. 8/2006

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2023

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		
2	Expenditures (UCOA Activity 3800) 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)	$ 49,412.30
3b	Purchase costs	46-5-134(f)(1)(A)	$
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 2,365.57
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)	$ 448,572.22
5b	Employee benefits	46-5-134(f)(1)(C)	$ 63,609.81
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 1,195.98
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)	$ 2,210.45
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)	$ 779.00
9c	Maintenance costs	46-5-134(f)(1)(G)	$

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2023

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)	$	35.00
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, 2023

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Telephone		$ 1,593.12
	Travel		$ 2,878.36
	Janitorial Supplies		$ 1,217.92
	Gas & Oil		$ 1,139.96
	Other Equipment		$ 2,075.12
	Operational Supplies		$ 703.03
	Dues & Subscriptions		$ 115.00
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 577,902.84

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 12-18-2023

Print Name of Chief Elected Official Fred Dent

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer _____ Date 12-18-2023

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 18, 2023

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 6/30/2023.

2023-1 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.