

**Worth County, Georgia**

**Financial Statements**  
**and Supplemental Information**

**For the Fiscal Year Ended**  
**June 30, 2021**

***(With Independent Auditor's Report Thereon)***

**WORTH COUNTY, GEORGIA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2021**

**TABLE OF CONTENTS**

	<u>Page</u>
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-9
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position	11
Statement of Activities	12-13
<b>Fund Financial Statements</b>	
<b>Governmental Funds</b>	
Balance Sheet	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balance	16-17
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	18-19
<b>Proprietary Funds</b>	
Statement of Net Position	20
Statement of Revenues, Expenses, and Changes in Fund Net Position	21
Statement of Cash Flows	22
<b>Fiduciary Funds</b>	
Statement of Fiduciary Net Position	23
Statement of Changes in Fiduciary Net Position	24
<b>Notes to the Basic Financial Statements</b>	25-43
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General Fund	45-46
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Special Revenue Fund	47
Notes to Required Supplementary Information	48

**WORTH COUNTY, GEORGIA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2021**

**TABLE OF CONTENTS**

	<u>Page</u>
<b>SUPPLEMENTARY INFORMATION - COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES</b>	
<b>Non-major Governmental Funds</b>	
Combining Balance Sheet	51
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	52
Confiscated Assets Fund - Balance Sheet	53
Confiscated Assets Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance	54
Emergency Telephone System Fund - Balance Sheet	55
Emergency Telephone System Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance	56
Miscellaneous Grant Fund - Balance Sheet	57
Miscellaneous Grant Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance	58
Drug Abuse Education and Treatment Fund - Balance Sheet	59
Drug Abuse Education and Treatment Fund- Schedule of Revenues, Expenditures, and Changes in Fund Balance	60
Victims Assistance Fund - Balance Sheet	61
Victims Assistance Fund- Schedule of Revenues, Expenditures, and Changes in Fund Balance	62
Economic Development Revolving Loan Fund - Balance Sheet	63
Economic Development Revolving Loan Fund- Schedule of Revenues, Expenditures, and Changes in Fund Balance	64
Jail Construction and Renovation Fund - Balance Sheet	65
Jail Construction and Renovation Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance -	66
CDBG Grant Fund - Balance Sheet	67
CDBG Grant Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance	68
<b>Fiduciary Fund</b>	
Combining Statement of Fiduciary Net Position - Custodial Funds	70

**WORTH COUNTY, GEORGIA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2021**

**TABLE OF CONTENTS**

	<u>Page</u>
Schedule of Projects Constructed with Special Sales Tax Proceeds	72-77
Schedule of Projects Constructed with Transportation Special Sales Tax Proceeds	78
CDBG Project Cost Schedule (Program No. 19-p-y-159-1-6099)	79
CDBG Source and Application of Funds Schedule (Program No. 19-p-y-159-1-6099)	80
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	81-82
Schedule of Findings and Responses	83-84
Status of Prior Year Audit Findings	85
Report on State of Georgia Grant Certification Form	86
Report on Annual Report of 9-1-1 Collections and Expenditures	87

---

# Hudson & NeSmith CPAs

---

Member

*American Institute of Certified Public Accountants*

*Georgia Society of Certified Public Accountants*

*Private Companies Practice Section*

Ronald D. Hudson, CPA, CFP®

John A. NeSmith, Jr., CPA

## INDEPENDENT AUDITOR'S REPORT

The Honorable County Commissioners  
Worth County, Georgia

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Worth County, Georgia (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Worth County Health Department, the discretely presented component unit, which represent 1.47 percent, 0.15 percent, and 4.16 percent, respectively, of the assets, net position, and revenues of Worth County, Georgia.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Worth County Health Department, which represent 1.47 percent, 0.15 percent, and 4.16 percent, respectively, of the assets, net position, and revenues of Worth County, Georgia. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Worth County, Georgia, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Certified Public Accountants and Advisors**

111 N. Main Street Post Office Box 589 Sylvester, Georgia 31791 P-(229)776-3311 F-(229)776-9455

## ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Worth County, Georgia, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

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

### ***Other Information***

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

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

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2021, on our consideration of Worth County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and

not to provide an opinion on the effectiveness of Worth County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Worth County, Georgia's internal control over financial reporting and compliance.

Hudson & NeSmith, CPAs

Hudson & NeSmith, CPAs  
Sylvester, Georgia  
December 30, 2021

**WORTH COUNTY, GEORGIA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

---

As management of Worth County, Georgia, we offer readers of our financial statements this narrative overview and analysis of the financial activities of the County for the year ended June 30, 2021. 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 \$42,876,840 in total assets.
- The County has \$704,151 in total liabilities of which \$36,343 is for capital leases, \$143,273 is for accrued vacation pay, and \$477,845 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 \$40,259,502 (net position). Of this amount, \$6,879,940 (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors while \$28,318,693 is the net investment in capital assets and \$5,060,869 are dedicated to capital projects and special programs.
- The County's total net position increased by \$4,626,644. 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, 2021 fiscal year, the County's general fund reported a fund balance of \$6,290,026 an increase of \$2,479,755 in comparison with the prior year. The fund balance amount consists of \$38,278 that is nonspendable due to being related to the County's prepaid insurance expense and an unreserved balance of \$6,251,748. The unreserved fund balance represents 57.6% 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).



**WORTH COUNTY, GEORGIA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

---

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

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

**Fund Financial Statements**

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

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

**Governmental Funds**

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

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

The County maintains twelve (12) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the SPLOST Capital Projects Fund, the T-SPLOST Capital Projects Fund, 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 two 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 and an internal service fund to account for its Self-Insurance Health Benefit Fund. The proprietary funds provide the

**WORTH COUNTY, GEORGIA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

---

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, 2021 and 2020.

	<b>Governmental</b>		<b>Business – type</b>		<b>Total</b>	
	<b>Activities</b>		<b>Activities</b>			
	<b>6/30/2021</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2020</b>
<b>Assets</b>						
Current assets	\$ 13,482,581	\$ 9,716,604	\$ 1,039,223	\$ 999,882	\$ 14,521,804	\$ 10,716,486
Capital assets	28,355,036	26,076,826	-	-	28,355,036	26,076,826
<b>Total assets</b>	<b>41,837,617</b>	<b>35,793,430</b>	<b>1,039,223</b>	<b>999,882</b>	<b>42,876,840</b>	<b>36,793,312</b>
<b>Deferred Outflows of Resources</b>						
None	-	-	-	-	-	-
<b>Total Deferred Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>						
Current liabilities	82,763	415,658	270	-	83,033	415,658
Long-term liabilities	143,273	178,837	477,845	489,950	621,118	668,787
<b>Total liabilities</b>	<b>226,036</b>	<b>594,495</b>	<b>478,115</b>	<b>489,950</b>	<b>704,151</b>	<b>1,084,445</b>
<b>Deferred Inflow of Resources</b>						
Unearned Revenues	1,913,187	76,009	-	-	1,913,187	76,009
<b>Total Deferred Inflows</b>	<b>1,913,187</b>	<b>76,009</b>	<b>-</b>	<b>-</b>	<b>1,913,187</b>	<b>76,009</b>
<b>Net position</b>						
Invested in capital assets, net of related debt	28,318,693	26,001,870	-	-	28,318,693	26,001,870
Restricted	5,060,869	5,219,054	-	-	5,060,869	5,219,054
Unrestricted	6,318,832	3,902,002	561,108	509,932	6,879,940	4,411,934
<b>Total net position</b>	<b>\$ 39,698,394</b>	<b>\$ 35,122,926</b>	<b>\$ 561,108</b>	<b>\$ 509,932</b>	<b>\$ 40,259,502</b>	<b>\$ 35,632,858</b>

**WORTH COUNTY, GEORGIA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

The table below presents the County's condensed statement of activities for the years ended June 30, 2021 and 2020. Over time, increases or decreases in net assets measure whether the County's financial position is improving or deteriorating.

	<b>Governmental</b>		<b>Business – type</b>		<b>Total</b>	
	<b>Activities</b>		<b>Activities</b>			
	<b>6/30/2021</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2020</b>
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 1,883,783	\$ 1,692,361	\$1,649,096	\$ 1,562,763	\$ 3,532,879	\$ 3,255,124
Operating grants and contributions	987,674	356,806	-	-	987,674	356,806
Capital grants and contributions	1,121,824	1,464,119	-	-	1,121,824	1,464,119
General revenues:						
Property taxes	6,310,700	6,416,550	-	-	6,310,700	6,416,550
Motor Vehicle and Mobile Home Taxes	1,406,051	1,260,304	-	-	1,406,051	1,260,304
Sales Tax	5,105,997	4,177,939	-	-	5,105,997	4,177,939
Other taxes	1,705,901	1,159,041	-	-	1,705,901	1,159,041
Investment income	10,132	88,209	-	-	10,132	88,209
Miscellaneous revenues	554,394	465,866	-	-	554,394	465,866
<b>Total revenues</b>	<b>19,086,456</b>	<b>17,081,195</b>	<b>1,649,096</b>	<b>1,562,763</b>	<b>20,735,552</b>	<b>18,643,958</b>
<b>Expenses</b>						
General government	2,662,596	3,804,771	-	-	2,662,596	3,804,771
Public safety	6,722,306	5,591,993	-	-	6,722,306	5,591,993
Public works	4,991,165	4,283,213	-	-	4,991,165	4,283,213
Culture and Recreation	204,485	179,914	-	-	204,485	179,914
Health and Welfare	136,500	136,100	-	-	136,500	136,100
Interest - long-term debt	1,581	3,151	-	-	1,581	3,151
Garbage and Landfill	-	-	1,390,275	1,404,554	1,390,275	1,404,554
<b>Total expenses</b>	<b>14,718,633</b>	<b>13,999,142</b>	<b>1,390,275</b>	<b>1,404,554</b>	<b>16,108,908</b>	<b>15,403,696</b>
Increase (decrease) in net position before transfers	4,367,823	3,082,053	258,821	158,209	4,626,644	3,240,262
Transfers	207,645	203,206	(207,645)	(203,206)	-	-
<b>Change in net position</b>	<b>\$ 4,575,468</b>	<b>\$ 3,285,259</b>	<b>\$ 51,176</b>	<b>\$ (44,997)</b>	<b>\$ 4,626,644</b>	<b>\$ 3,240,262</b>
Net position - beginning	35,122,926	31,837,667	509,932	554,929	35,632,858	32,392,596
Net position - ending	<u>\$ 39,698,394</u>	<u>\$ 35,122,926</u>	<u>\$ 561,108</u>	<u>\$ 509,932</u>	<u>\$ 40,259,502</u>	<u>\$ 35,632,858</u>

**WORTH COUNTY, GEORGIA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

---

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

**Governmental Funds**

Worth County has four major governmental funds which are the General Fund, the SPLOST Capital Projects Fund, the T-SPLOST Capital Projects Fund, and the American Rescue Plan Act Special Revenue Fund. At June 30, 2021, the General Fund had a fund balance of \$6,290,026, the SPLOST Capital Projects Fund had a fund balance of \$1,575,310, and the T-SPLOST Capital Projects Fund had a fund balance of \$2,006,890. This is an increase of \$2,479,755 for the General Fund, a decrease of (\$1,547,351) for the SPLOST Capital Projects Fund, and an increase of \$1,076,126 for the T-SPLOST Capital Projects Fund from the June 30, 2020 fiscal year ending fund balances.

The fund balance for the American Rescue Plan Act Special Revenue Fund was \$0 and the fund balances for the other Governmental Funds increased by \$316,040. The combined fund balance for these funds was \$1,478,849 at the end of the year.

**Enterprise Funds**

The Enterprise Fund, where the activities of the County's garbage and landfill services are reflected, showed a cash balance of \$752,111 for the year ended June 30, 2021. This was an increase of \$118,264 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 \$2,383,748 for the year ended June 30, 2021. The major factors contributing to this difference was fiscally conservative spending and an increase in anticipated property tax revenue, CARES Act reimbursements for Covid-19 mitigation, and unanticipated increases in several revenue items.

**FACTORS AFFECTING THE 2022 BUDGET**

The Board of Commissioners of Worth County considered many factors when approving the County's 2022 budget and are very aware of present economic conditions and their effect on its citizens. The Board of Commissioners is interested in providing services at reasonable levels at the most efficient costs possible.

**OUTLOOK INTO FUTURE FINANCIAL CONDITIONS**

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

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

**WORTH COUNTY, GEORGIA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

---

**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, 2021

**BASIC FINANCIAL STATEMENTS**

**WORTH COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**GOVERNMENT - WIDE**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	PRIMARY GOVERNMENT			COMPONENT UNIT
	Governmental Activities	Business-Type Activities	Total	Board of Health
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
Cash	\$ 12,620,901	\$ 752,111	\$ 13,373,012	\$ 523,817
Receivables - Net	681,302	429,212	1,110,514	92,440
Interfund	142,100	(142,100)	-	-
Prepaid Items	38,278	-	38,278	-
Total Current Assets	13,482,581	1,039,223	14,521,804	616,257
<b><u>Noncurrent Assets</u></b>				
Capital Assets				
Land	862,000	-	862,000	-
Construction in Progress	988,156	-	988,156	-
Other Capital Assets, Net of Accumulated Depreciation	26,504,880	-	26,504,880	21,255
Total Noncurrent Assets	28,355,036	-	28,355,036	21,255
<b>Total Assets</b>	<b>41,837,617</b>	<b>1,039,223</b>	<b>42,876,840</b>	<b>637,512</b>
<b><u>Deferred Outflows of Resources</u></b>				
Pension Plan Items	-	-	-	160,921
<b>Total Assets and Deferred Outflows</b>	<b>41,837,617</b>	<b>1,039,223</b>	<b>42,876,840</b>	<b>798,433</b>
<b><u>Liabilities</u></b>				
<b><u>Current Liabilities</u></b>				
Accounts Payable	\$ 44,453	\$ 270	\$ 44,723	\$ 17,957
Accrued Expenses	1,967	-	1,967	-
Current Portion of Long-Term Liabilities:				
Accrued Vacation Pay	-	-	-	4,879
Capital Lease Payable	36,343	-	36,343	-
Total Current Liabilities	82,763	270	83,033	22,836
<b><u>Long-Term Liabilities</u></b>				
Capital Leases Payable, Less Current Portion	-	-	-	-
Accrued Vacation Pay	143,273	-	143,273	43,915
Net Pension Liability	-	-	-	545,788
Accrued Post Closure Costs	-	477,845	477,845	-
Total Long-Term Liabilities	143,273	477,845	621,118	589,703
<b>Total Liabilities</b>	<b>226,036</b>	<b>478,115</b>	<b>704,151</b>	<b>612,539</b>
<b><u>Deferred Inflows of Resources</u></b>				
Pension Plan Items	-	-	-	125,872
Unearned Revenues	1,913,187	-	1,913,187	-
<b>Total Liabilities and Deferred Inflows</b>	<b>2,139,223</b>	<b>478,115</b>	<b>2,617,338</b>	<b>738,411</b>
<b><u>Net Position</u></b>				
Net Investment in Capital Assets	28,318,693	-	28,318,693	21,255
Restricted for:				
Drug Education & Victim Counseling	80,477	-	80,477	-
Capital Projects	3,582,020	-	3,582,020	-
Special Purpose Local Option Sales Tax Collected on Behalf of Other Cities	-	-	-	-
Public Safety	53,943	-	53,943	-
Emergency 911 Operations	313,492	-	313,492	-
Specific Federal and State Grant Programs	197,964	-	197,964	-
Economic Development Revolving Loans	427,417	-	427,417	-
Jail Construction and Renovation	405,556	-	405,556	-
Board of Health	-	-	-	339,205
Unrestricted	6,318,832	561,108	6,879,940	(300,438)
<b>Total Net Position</b>	<b>\$ 39,698,394</b>	<b>\$ 561,108</b>	<b>\$ 40,259,502</b>	<b>\$ 60,022</b>

See accompanying notes to the financial statements.

**WORTH COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**GOVERNMENT – WIDE**  
FOR THE YEAR ENDED JUNE 30, 2021

	Program Revenues			
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Activities:</b>				
Governmental:				
General Government	\$ 2,662,596	\$ 271,468	\$ 771,433	\$ -
Public Safety	6,722,306	1,612,315	58,614	56,750
Public Works	4,991,165	-	157,627	1,065,074
Culture and Recreation	204,485	-	-	-
Health and Welfare	136,500	-	-	-
Interest on Long-Term Debt	1,581	-	-	-
Total Governmental Activities	<u>14,718,633</u>	<u>1,883,783</u>	<u>987,674</u>	<u>1,121,824</u>
Business-type Activities:				
Garbage and Landfill Fund	<u>1,390,275</u>	<u>1,649,096</u>		
Total Business-type Activities	<u>1,390,275</u>	<u>1,649,096</u>	<u>-</u>	<u>-</u>
<b>Total Primary Government</b>	<u>\$ 16,108,908</u>	<u>\$ 3,532,879</u>	<u>\$ 987,674</u>	<u>\$ 1,121,824</u>
Component Unit:				
Board of Health	<u>\$ 679,142</u>	<u>\$ 445,602</u>	<u>\$ 453,315</u>	<u>\$ -</u>

General Revenues

Taxes:

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

Other General Revenues:

Unrestricted Investment Earnings  
Miscellaneous Revenues

Total General Revenues

Transfers

Changes in Net Position

Net Position – Beginning

Net Position - Ending

See accompanying notes to the financial statements.



**WORTH COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES (CONTINUED)**  
**GOVERNMENT – WIDE**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Program Revenues		Net (Expense) Revenue and Changes in Net Assets			Component Unit
		Primary Government			
		Governmental Activities	Business-type Activities	Total	Board of Health
Total					
\$	1,042,901	\$ (1,619,695)	\$ -	\$ (1,619,695)	\$ -
	1,727,679	(4,994,627)	-	(4,994,627)	-
	1,222,701	(3,768,464)	-	(3,768,464)	-
	-	(204,485)	-	(204,485)	-
	-	(136,500)	-	(136,500)	-
	-	(1,581)	-	(1,581)	-
	3,993,281	(10,725,352)	-	(10,725,352)	-
	1,649,096	-	258,821	258,821	-
	1,649,096	-	258,821	258,821	-
	5,642,377	(10,725,352)	258,821	(10,466,531)	-
\$	898,917	\$ -	\$ -	\$ -	\$ 219,775
	6,310,700	-	6,310,700	-	
	1,406,051	-	1,406,051	-	
	5,105,997	-	5,105,997	-	
	1,705,901	-	1,705,901	-	
	10,132	-	10,132	-	
	554,394	-	554,394	-	
	15,093,175	-	15,093,175	-	
	207,645	(207,645)	-	-	
	4,575,468	51,176	4,626,644	219,775	
	35,122,926	509,932	35,632,858	(159,753)	
	\$ 39,698,394	\$ 561,108	\$ 40,259,502	\$ 60,022	

See accompanying notes to the financial statements.

**WORTH COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	General Fund	SPLOST Capital Projects Fund	Transportation SPLOST Capital Projects Fund	American Rescue Plan Act Special Revenue Fund	Other Non-Major Governmental Funds	Total
<b><u>Assets</u></b>						
Current Assets:						
Cash	\$ 5,416,961	\$ 2,114,975	\$ 1,470,372	\$ 1,966,371	\$ 1,550,731	\$ 12,519,410
Prepaid Expense	38,278	-	-	-	-	38,278
Property Taxes Receivable	153,478	-	-	-	-	153,478
Interfund	758,146	-	536,518	-	56,750	1,351,414
Accounts Receivable - Net	111,844	-	-	-	-	111,844
Loan Receivable	-	-	-	-	415,980	415,980
<b>Total Assets</b>	<b>\$ 6,478,707</b>	<b>\$ 2,114,975</b>	<b>\$ 2,006,890</b>	<b>\$ 1,966,371</b>	<b>\$ 2,023,461</b>	<b>\$ 14,590,404</b>
<b><u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u></b>						
Liabilities:						
Accounts Payable	\$ 41,126	\$ 3,327	\$ -	\$ -	\$ -	\$ 44,453
Interfund	-	536,518	-	56,750	541,046	1,134,314
Accrued Payroll Expense	1,967	-	-	-	-	1,967
<b>Total Liabilities</b>	<b>43,093</b>	<b>539,845</b>	<b>-</b>	<b>56,750</b>	<b>541,046</b>	<b>1,180,734</b>
Deferred Inflows of Resources:						
Unearned Revenues:						
Property Taxes	145,588	-	-	-	-	145,588
Grant Proceeds and Advances	-	-	-	1,909,621	3,566	1,913,187
<b>Total Deferred Inflows of Resources</b>	<b>145,588</b>	<b>-</b>	<b>-</b>	<b>1,909,621</b>	<b>3,566</b>	<b>2,058,775</b>
Fund Balance						
Nonspendable	38,278	-	-	-	-	38,278
Restricted for:						
Drug Education and Victim						
Counseling	-	-	-	-	80,477	80,477
Capital Projects	-	1,575,130	2,006,890	-	3,435	3,585,455
Loans	-	-	-	-	427,417	427,417
E-911 Operations	-	-	-	-	313,492	313,492
Public Safety Related						
Expenditures	-	-	-	-	53,943	53,943
Capital Grant Projects	-	-	-	-	194,529	194,529
Jail Construction and Renovation	-	-	-	-	405,556	405,556
Unassigned	6,251,748	-	-	-	-	6,251,748
<b>Total Fund Balance</b>	<b>6,290,026</b>	<b>1,575,130</b>	<b>2,006,890</b>	<b>-</b>	<b>1,478,849</b>	<b>11,350,895</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 6,478,707</b>	<b>\$ 2,114,975</b>	<b>\$ 2,006,890</b>	<b>\$ 1,966,371</b>	<b>\$ 2,023,461</b>	<b>\$ 14,590,404</b>

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, 2021**

<b>Total Fund Balances - Total Governmental Funds</b>	\$ 11,350,895
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	82,571,444
Accumulated Depreciation	(54,216,408)
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	
Property Taxes	145,588
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.	
	26,491
Long-term liabilities, including accrued interest, are not due and payable in the current period; therefore, they are not reported in the Governmental Funds Balance Sheet but are recorded in the Government-Wide Statement of Net Position.	
Leases Payable	(36,343)
Compensated Absences	(143,273)
<b>Net Position of Governmental Activities</b>	<hr/> <hr/> \$ 39,698,394 <hr/> <hr/>

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, 2021

	General Fund	SPLOST Capital Projects Fund	Transportation SPLOST Capital Projects Fund	American Rescue Plan Act Special Revenue Fund	Other Non-Major Governmental Funds	Total
<b>Revenues:</b>						
Taxes	\$ 10,454,527	\$ 2,035,041	\$ 1,777,206	\$ -	\$ 350,501	\$ 14,617,275
Licenses and Permits	174,367	-	-	-	-	174,367
Intergovernmental Revenues	771,433	1,054,350	-	56,750	288,869	2,171,402
Charges for Service	97,101	-	-	-	-	97,101
Fines and Forfeitures	1,290,209	-	-	-	251,610	1,541,819
Interest	5,858	1,926	808	-	4,274	12,866
Donations	-	-	-	-	5,868	5,868
Miscellaneous	497,903	-	-	-	30,000	527,903
<b>Total Revenues</b>	<b>13,291,398</b>	<b>3,091,317</b>	<b>1,778,014</b>	<b>56,750</b>	<b>931,122</b>	<b>19,148,601</b>
<b>Expenditures:</b>						
Current:						
General Government	2,541,219	-	-	-	200	2,541,419
Public Safety	6,133,080	-	-	56,750	708,943	6,898,773
Public Works	1,793,984	-	-	-	70,805	1,864,789
Health and Welfare	136,500	-	-	-	-	136,500
Culture and Recreation	204,485	-	-	-	-	204,485
Capital Outlay	-	3,814,985	2,375	-	39,915	3,857,275
Debt Service:						
Principal	38,613	-	-	-	-	38,613
Interest	1,581	-	-	-	-	1,581

(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, 2021

	General Fund	SPLOST Capital Projects Fund	Transportation SPLOST Capital Projects Fund	American Rescue Plan Act Special Revenue Fund	Other Non-Major Governmental Funds	Total
Intergovernmental - Public Works	\$ -	\$ 791,803	\$ 699,438	\$ -	\$ -	\$ 1,491,241
Total Expenditures	10,849,462	4,606,788	701,813	56,750	819,863	17,034,676
Excess (Deficiency) of Revenue Over Expenditures	2,441,936	(1,515,471)	1,076,201	-	111,259	2,113,925
<b>Other Financing Sources (Uses):</b>						
Transfers In	227,644	-	-	-	224,780	452,424
Transfers Out	(189,825)	(31,880)	(3,075)	-	(19,999)	(244,779)
Capital Lease Inception	-	-	-	-	-	-
Total Other Financing Sources (Uses)	37,819	(31,880)	(3,075)	-	204,781	207,645
<b>Net Change in Fund Balance</b>	2,479,755	(1,547,351)	1,073,126	-	316,040	2,321,570
Fund Balance - July 1, 2020	3,810,271	3,122,481	933,764	-	1,162,809	9,029,325
<b>Fund Balance - June 30, 2021</b>	<u>\$ 6,290,026</u>	<u>\$ 1,575,130</u>	<u>\$ 2,006,890</u>	<u>\$ -</u>	<u>\$ 1,478,849</u>	<u>\$ 11,350,895</u>

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, 2021

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	2,321,570
---	----	-----------

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 Activities 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.		4,194,025
--	--	-----------

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 Governmental Funds.		(1,915,815)
--	--	-------------

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 6/30/2021	\$	145,588	
Property taxes deferred at 6/30/2020		(234,225)	(88,637)

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.		(779)
--	--	-------

(Continued on next page)

**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, 2021

Principal repayment on long-term debt is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position. This is the amount of principal paid on long-term debt this year by the Governmental Funds	38,613
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.	26,491
	<hr/>
<b>Change in Net Position of Governmental Activities</b>	<u><u>\$ 4,575,468</u></u>

See accompanying notes to the financial statements.

**WORTH COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
FOR THE YEAR ENDED JUNE 30, 2021

	<b>Garbage and Landfill Services Fund</b>	<b>Governmental Activities - Internal Service Fund</b>	<b>Total</b>
<b><u>Assets</u></b>			
Current Assets:			
Cash	\$ 752,111	\$ 101,491	\$ 853,602
Accounts Receivable - Net of Allowance for Doubtful Accounts	429,212	-	429,212
Total Current Assets	<u>1,181,323</u>	<u>101,491</u>	<u>1,282,814</u>
Long-Term Assets:			
Capital Assets, Net of Accumulated Depreciation	-	-	-
Total Long-Term Assets	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u><u>\$ 1,181,323</u></u>	<u><u>\$ 101,491</u></u>	<u><u>\$ 1,282,814</u></u>
<b><u>Liabilities</u></b>			
Current Liabilities:			
Accounts Payable	\$ 270	\$ -	\$ 270
Interfund Payable	142,100	75,000	217,100
Total Current Liabilities	<u>142,370</u>	<u>75,000</u>	<u>217,370</u>
Long-Term Liabilities:			
Accrued Post Closure Costs	477,845	-	477,845
Total Long-Term Liabilities	<u>477,845</u>	<u>-</u>	<u>477,845</u>
<b>Total Liabilities</b>	<u>620,215</u>	<u>75,000</u>	<u>695,215</u>
<b><u>Net Position</u></b>			
Investment in Capital Assets	-	-	-
Unrestricted	561,108	26,491	587,599
<b>Total Net Position</b>	<u><u>\$ 561,108</u></u>	<u><u>\$ 26,491</u></u>	<u><u>\$ 587,599</u></u>

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, 2021

	<b>Garbage and Landfill Services Fund</b>	<b>Governmental Activities - Internal Service Fund</b>	<b>Total</b>
<b>Operating Revenues:</b>			
Charges for Services	\$ 1,649,096	\$ 941,484	\$ 2,590,580
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total Operating Revenues	1,649,096	941,484	2,590,580
	<hr/>	<hr/>	<hr/>
<b>Operating Expenses:</b>			
Personal Services	121,029	-	121,029
Purchased Services	4,767	-	4,767
Supplies	52,142	-	52,142
Cost of Services	1,210,226	64,834	1,275,060
Claims	-	850,187	850,187
Other	2,111	-	2,111
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	1,390,275	915,021	2,305,296
	<hr/>	<hr/>	<hr/>
Operating Income (Loss)	258,821	26,463	285,284
	<hr/>	<hr/>	<hr/>
<b>Non-operating Revenue (Expense):</b>			
Interest Earnings	-	28	28
	<hr/>	<hr/>	<hr/>
Total Non-operating Revenues (Expenses)	-	28	28
	<hr/>	<hr/>	<hr/>
Transfers Out	(207,645)	-	(207,645)
	<hr/>	<hr/>	<hr/>
<b>Change in Net Position</b>	51,176	26,491	77,667
	<hr/>	<hr/>	<hr/>
Net Position - July 1, 2020	509,932	-	509,932
	<hr/>	<hr/>	<hr/>
<b>Net Position - June 30, 2021</b>	<u>\$ 561,108</u>	<u>\$ 26,491</u>	<u>\$ 587,599</u>

See accompanying notes to the financial statements.

**WORTH COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Garbage and Landfill Services Fund</u>	<u>Governmental Activities - Internal Service Fund</u>	<u>Total</u>
<b><u>Cash Flows from (Used for) Operating Activities</u></b>			
Cash Received from Customers and Users	\$ 1,606,099	\$ 941,484	\$ 2,547,583
Cash Paid for Goods and Services	(1,268,976)	(915,021)	(2,183,997)
Cash Received from Other Funds	121,920	75,000	196,920
Cash Paid to Employees	(121,029)	-	(121,029)
Net Cash Flows Provided from Operating Activities	<u>338,014</u>	<u>101,463</u>	<u>439,477</u>
<b><u>Cash Flows From (Used for) Non-capital Financing Activities</u></b>			
Cash Paid to Other Funds	(207,645)	-	(207,645)
Net Cash Provided From Non-capital Financing Activities	<u>(207,645)</u>	<u>-</u>	<u>(207,645)</u>
<b><u>Cash Flows from (Used for) Capital and Related Financing Activities</u></b>			
Payments on Landfill Post-Closure Costs	(12,105)	-	(12,105)
Net Cash Flows (Used for) Capital and Related Financing Activities	<u>(12,105)</u>	<u>-</u>	<u>(12,105)</u>
<b><u>Cash Flows from (Used for) Investing Activities</u></b>			
Interest Income	-	28	28
Net Cash Flows from Investing Activities	<u>-</u>	<u>28</u>	<u>28</u>
<b><u>Net Increase (Decrease) in Cash and Cash Equivalents</u></b>	118,264	101,491	219,755
Cash and Cash Equivalents - Beginning of Year	633,847	-	633,847
Cash and Cash Equivalents - End of Year	<u>\$ 752,111</u>	<u>\$ 101,491</u>	<u>\$ 853,602</u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</u></b>			
Operating Income (Loss)	258,821	26,463	285,284
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation Expense	-	-	-
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(42,997)	-	(42,997)
Increase (Decrease) in Interfund Payable	121,920	75,000	196,920
Increase (Decrease) in Accounts Payable	270	-	270
Net Cash Provided (Used) by Operating Activities	<u>\$ 338,014</u>	<u>\$ 101,463</u>	<u>\$ 439,477</u>

See accompanying notes to the financial statements.

**WORTH COUNTY, GEORGIA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
FOR THE YEAR ENDED JUNE 30, 2021

**Assets**

Cash	\$ 795,368
Property Taxes Receivable	<u>369,228</u>
<b>Total Assets</b>	<b><u>\$ 1,164,596</u></b>

**Liabilities**

Accounts Payable	\$ 13,463
Bonds Not Forfeited	<u>64,610</u>
<b>Total Liabilities</b>	<b><u>78,073</u></b>

**Net Position**

Net Position - Held for Others	<u>1,086,523</u>
<b>Total Net Position</b>	<b><u>\$ 1,086,523</u></b>

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, 2021

**Additions:**

Taxes and Fees Collected for Other Agencies	\$ 26,559,642
Court Fees Collected for Other Agencies	2,140,732
Sheriff Inmate Account Collections	<u>160,873</u>
Total Additions	<u>28,861,247</u>

**Deductions:**

Payments of Court Fees to Other Agencies	2,022,997
Payments of Taxes and Fees to Other Agencies	26,794,329
Payments from Inmates to Others	<u>149,553</u>
Total Deductions	<u>28,966,879</u>

<b>Change in Net Position</b>	(105,632)
-------------------------------	-----------

Net Position - July 1, 2020	<u>1,192,155</u>
-----------------------------	------------------

<b>Net Position - June 30, 2021</b>	<u><u>\$ 1,086,523</u></u>
-------------------------------------	----------------------------

See accompanying notes to the financial statements.

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**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 \$120,000 per year to the organization.

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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.

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**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, 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 American Rescue Plan (ARP) Act fund is a special revenue fund used to account exclusively for Local Fiscal Recovery Funds received by the County through the American Rescue Plan (ARP) .

**Proprietary Fund Financial Statements**

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

The County also reports its Self-Insurance Health Benefit Fund as an internal service fund. This fund is used to account for the self-insured health benefit plan provided for the employees of the County.

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.

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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.

Emergency Telephone System Fund – 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.

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 fund:

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.

**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  
Sheriff's Department  
Magistrate Court

State Court  
Probate Court  
Superior Court



**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

D. Budgets and Budgetary Accounting

The County follows the following budgetary process:

- a. Each year, all departments of the County submit requests for appropriations to the County administrator and County finance director so that a budget may be prepared. The budget is prepared by fund, function, and activity and includes information on the past year; current year estimated and requested appropriations for the next fiscal year.
- b. Before the new fiscal year, the proposed budget is presented to the Board of Commissioners for review. The Board of Commissioners holds public hearings and adopts the budget.
- c. Formal budgetary integration is employed as a management control device during the year for the general fund.

The County adopted an annual budget for the general fund and 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, 2021, are recorded as prepaid items.

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**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, 2021, is as follows:

Lien Date – January 1, 2020  
Levy Date – July 1, 2020  
Due Date – November 15, 2020  
Delinquent Date – November 16, 2020  
Collection Dates – July 1, 2020 through November 15, 2020

**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.

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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.

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the Board of County Commissioners intent to be used for specific purposes, but are neither restricted nor committed. By motion, only the Board of County Commissioners can authorize an assignment of fund balances. Also, any of the fund balance reported at year-end that is included in the subsequent year's budget is reported as assigned.
- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

**Fund Balance Flow Assumptions** – It is the County's policy to consider restricted fund balance to have been used before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

**Net Position** – Net position represent the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws, or regulations of other governments. All other net position is reported as unrestricted.

Restricted net position is used first to fund appropriations.

O. Estimates

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

P. Operating Revenues and Expenses

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

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**2. Cash and Investments**

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

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

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

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

The L.G.I.P., created by OCGA 36-83-8, is a stable net asset value investment pool which follows Standard and Poor's criteria for AA Af/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, investment income, liquidity, and diversification while maintaining principal (\$1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on \$1.00 per share.

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

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED JUNE 30, 2021

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	\$ 8,170,966
Local Government Investment Pool	<u>5,202,046</u>
<b>Total Primary Government</b>	<b><u>\$ 13,373,012</u></b>
Custodial Funds:	
Bank Deposits (checking account)	<u>\$ 795,368</u>
<b>Total Custodial Funds</b>	<b><u>\$ 795,368</u></b>

**Credit Risk:**

The County limits the credit risk of the primary government and custodial funds by investing its cash with the Georgia Department of Administrative Services Local Government Investment Pool (Georgia Fund 1), an AAf/S1+ rated investment pool by Standard and Poors, and bank deposits which are covered by Federal Depository Insurance. The Office of the State Treasurer is the oversight agency for the pool. The County does not have a formal policy addressing credit risk.

**Interest Rate Risk:**

The investments of the primary government and custodial funds are invested in highly liquid investments to limit the risk of interest rate fluctuations. All bank certificates of deposit have varying maturity dates of one year or less. The local government investment pool's assets have a weighted average maturity of 36 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, 2021, 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	\$ 7,663,291
---	--------------

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

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED JUNE 30, 2021

**3. Receivables**

Receivables on June 30, 2021, of the primary government, consist of the following:

	<u>General</u>	<u>Proprietary Fund</u>	<u>Total</u>
Property Taxes	\$ 153,478	\$ -	\$ 153,478
Accounts	6,026	485,378	491,404
Due from Other Governments	105,818	-	105,818
Gross Receivables	265,322	485,378	750,700
Less Allowance for Uncollectibles	-	(56,166)	(56,166)
Net Receivables	<u>\$ 265,322</u>	<u>\$ 429,212</u>	<u>\$ 694,534</u>

**4. Interfund Receivable/Payable**

The following table includes the interfund receivables and payables on June 30, 2021:

<u>Payable to:</u>	<u>Payable from:</u>					<u>Total</u>
	<u>Emergency Telephone System Fund</u>	<u>Garbage and Landfill Services Fund</u>	<u>Internal Service Fund</u>	<u>SPLOST Capital Projects Fund</u>	<u>American Rescue Plan Act Fund</u>	
General Fund	\$ 541,046	\$ 142,100	\$ 75,000	\$ -	\$ -	\$ 758,146
Transportation SPLOST Fund	-	-	-	536,518	-	536,518
Miscellaneous Grant Fund	-	-	-	-	56,750	56,750
Total	<u>\$ 541,046</u>	<u>\$ 142,100</u>	<u>\$ 75,000</u>	<u>\$ 536,518</u>	<u>\$ 56,750</u>	<u>\$ 1,351,414</u>

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

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED JUNE 30, 2021

**5. Capital Assets**

The following schedule represents the changes in the capital assets of the County for the year ending June 30, 2021.

	Balance July 1, 2020	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2021
<b>Governmental Activities</b>				
Capital Assets not being Depreciated:				
Land	\$ 862,000	\$ -	\$ -	\$ 862,000
Construction in Progress	888,799	99,357	-	988,156
Total Assets not being Depreciated	1,750,799	99,357	-	1,850,156
Capital Assets being Depreciated				
Buildings and Improvements	6,730,344	83,686	-	6,814,030
Infrastructure	60,009,803	2,878,001	-	62,887,804
Machinery and Equipment	9,886,473	1,132,981	-	11,019,454
Total Assets being Depreciated	76,626,620	4,094,668	-	80,721,288
Less Accumulated Depreciation				
Buildings, Infrastructure, and Improvements	(45,903,847)	(1,580,997)	-	(47,484,844)
Machinery and Equipment	(6,396,746)	(334,818)	-	(6,731,564)
Total Accumulated Depreciation	(52,300,593)	(1,915,815)	-	(54,216,408)
Net Capital Assets being Depreciated	24,326,027	2,178,853	-	26,504,880
<b>Total Capital Assets, Net</b>	<b>\$ 26,076,826</b>	<b>\$ 2,278,210</b>	<b>\$ -</b>	<b>\$ 28,355,036</b>

Depreciation expense was charged to functions as follows:

General Government	\$ 120,990
Public Safety	159,832
Public Works	1,634,993
Total	<u>\$ 1,915,815</u>

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.



**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Balance July 1, 2020	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2021
<b>Business-type Activities</b>				
Capital Assets being Depreciated				
Buildings and Improvements	\$ 72,000	\$ -	\$ -	\$ 72,000
Total Assets being Depreciated	72,000	-	-	72,000
Less Accumulated Depreciation				
Buildings and Improvements	(72,000)	-	-	(72,000)
Total Accumulated Depreciation	(72,000)	-	-	(72,000)
Net Capital Assets being Depreciated	-	-	-	-
<b>Total Capital Assets, Net</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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, 2021:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due in One Year
<b>Governmental Activities</b>					
Capital Leases	\$ 74,956	\$ -	\$ 38,613	\$ 36,343	\$ 36,343
Compensated Absences	142,494	127,534	126,755	143,273	-
Total Governmental Activities	<u>\$ 217,450</u>	<u>\$ 127,534</u>	<u>\$ 165,368</u>	<u>\$ 179,616</u>	<u>\$ 36,343</u>
<b>Business-type Activities</b>					
Postclosure Landfill Cost	489,950	-	12,105	477,845	-
Total Business- type Activities	<u>\$ 489,950</u>	<u>\$ -</u>	<u>\$ 12,105</u>	<u>\$ 477,845</u>	<u>\$ -</u>

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

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED JUNE 30, 2021

**7. Capital Leases**

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

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

Equipment and Vehicles	\$ 1,491,585
Less: Accumulated Depreciation	<u>(712,024)</u>
Carrying value	<u><u>\$ 779,561</u></u>

The following schedule represents the future minimum lease payments and the net present value of these minimum lease payments on June 30, 2021:

Year Ending June 30,	
2022	\$ 36,846
2023	-
2024	-
2025	-
2026-2030	<u>-</u>
Total	36,846
Less Amount Representing Interest	<u>(503)</u>
Present Value of Future Minimum Lease Payments	<u><u>\$ 36,343</u></u>

**8. Due from Other Governments**

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

General Fund	
State of Georgia Department of Revenue	<u><u>\$ 105,818</u></u>

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED JUNE 30, 2021

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

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County has closed its landfill and has placed a final cover on it. The County has accrued a total estimated cost of \$847,591 landfill postclosure cost. However, total actual costs may be higher due to inflation or deflation, changes in technology, or changes in laws or regulations. The County has paid \$369,746 in landfill postclosure cost through June 30, 2021 and has an estimated liability for these costs on June 30, 2021, of \$477,845. At the beginning of the June 30, 2014 fiscal year, the County transferred this liability from the governmental funds to the garbage and landfill services enterprise fund in order to properly account for the postclosure costs along with other landfill charges and expenses.

**10. Deferred Compensation Plan**

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

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

Total County contributions to the plan were \$48,996 and total employee contributions were \$79,804 for the year ended June 30, 2021. 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.

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED JUNE 30, 2021

**11. Contingent Liabilities**

**A. Litigation**

The County is involved in a number of legal matters, which either have or could result in litigation. It is the opinion of management and legal counsel that the potential loss on all claims will not exceed insurance coverage or be significant to the County's financial statements.

**B. Federal and State Assisted Grant Programs**

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

**12. Interfund Transfers**

	<u>Transfer In</u>	<u>Transfer Out</u>	
General Fund:			
Emergency Telephone System Fund		\$ 189,825	(a)
Garbage and Landfill Services Fund	\$ 207,645		(a)
Victims Assistance Fund	19,999		(a)
Special Revenue Funds:			
Emergency Telephone System Fund:			
General Fund	189,825		(a)
Victims Assistance Fund:			
General Fund		19,999	(a)
Capital Projects Funds:			
CDBG Grant Fund:			
SPLOST Fund	31,880		(b)
Transportation SPLOST Fund	3,075		(b)
SPLOST Fund:			
CDBG Grant Fund		31,880	(b)
TPLOST Fund:			
CDBG Grant Fund		3,075	(b)
Proprietary Fund:			
Garbage and Landfill Services Fund:			
General Fund		207,645	(a)
Total	<u>\$ 452,424</u>	<u>\$ 452,424</u>	

(a) to transfer funds for operating expenditures

(b) to transfer funds for capital grant matching purposes

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**13. 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.

**14. Joint Ventures**

Worth County, in conjunction with cities and counties in the fourteen county Southwest Georgia area, are members of the Southwest Georgia Regional Commission (RC). Membership in an RC is automatic for each municipality and county in the state. The official code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RCs. Each county and municipality in the state is required by law to pay minimum annual dues to the RC. Worth County paid annual dues in the amount of \$19,898 to the RC for the year ended June 30, 2021. 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)

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED JUNE 30, 2021

15. **Excess of Expenditures over Appropriations**

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

Sheriff's Department	\$ 100,763
Elections	32,667
Jail	195,859
Emergency Management	10,951
District Attorney	15,458
State Court	1,135
Community Center	3,792
Courthouse and Grounds	12,890
Coroner	1,578
Building and Zoning	9,329

16. **Fund Equity**

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

**General Fund:**

Prepaid Items	\$ 38,278
---------------	-----------

The following fund balances are restricted for:

**Capital Projects Funds:**

*Special Purpose Local Option Sales Tax Fund (SPLOST)*

Used to account for funds collected on behalf of other cities of the County	\$ -
Used to account for County-owned projects financed with SPLOST revenues and grant proceeds	\$ 1,575,130

*Transportation Special Purpose Local Option Sales Tax Fund (TSPLOST)*

Used to account for County-owned road projects financed with TSPLOST revenues	\$ 2,006,890
Used to account for funds collected on behalf of other cities of the County	\$ -

*Community Development Block Grant Fund (CDBG)*

Used to account for road repair projects funded with CDBG grant proceeds	\$ 3,435
--	----------

**WORTH COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED JUNE 30, 2021

**Special Revenue Funds:**

<i>Emergency Telephone System Fund</i> - used to account for a special tax added to phone lines that is used to fund the County's E-911 emergency response system	\$ 313,492
<i>Confiscated Assets Fund</i> - used to account for fines and forfeitures and assets seized during criminal cases that are used to fund public safety expenditures	\$ 53,943
<i>Miscellaneous Grant Fund</i> - used to account for federal and state grant revenues of the County and their allowable expenditures	\$ 194,529
<i>Drug Abuse Treatment Fund</i> - used to account for fines collected as required by state law for drug abuse treatment and educational purposes.	\$ 15,777
<i>Victims Assistance Fund</i> - used to account for resources received from various courts of the County for assistance to victims of crimes	\$ 64,700
<i>Economic Development Revolving Loan Fund</i> - used to account for prior grant funds to be used in making economic development loans to businesses	\$ 427,417
<i>Jail Construction and Renovation Fund</i> - used to account for fines to be accumulated and used for renovation of the County's jail	\$ 405,556

**17. Uncertainties Due to Global Pandemic**

The current global pandemic, Coronavirus Disease 2019 (COVID-19), and responses by governments to help control the outbreak are expected to continue to have negative financial impacts on some of the operations of the County. The financial impact of this has not been quantified due to the continued uncertainties surrounding impact to the global economy. Future potential impacts may include disruptions or restrictions on our employees' ability to work or the citizens' ability to pay the property taxes and service cost. Operating functions that may be changed include County government services, court proceedings, and public works maintenance. Changes to the operating environment may increase operating costs.

**18. Subsequent Events**

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through December 30, 2021, the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**



**WORTH COUNTY, GEORGIA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**  
**GENERAL FUND**  
FOR THE YEAR ENDED JUNE 30, 2021

	<b>Budget</b>			<b>Variance Over</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>(Under)</b>
<b>Revenues:</b>				
Property Taxes	\$ 5,897,600	\$ 5,897,600	\$ 6,399,337	\$ 501,737
Other Taxes	3,240,085	3,240,085	4,055,190	815,105
Tax Commissions and Fees	402,000	402,000	470,981	68,981
Licenses, Fees and Permits	126,900	126,900	174,367	47,467
Charges for Services	38,500	38,500	97,101	58,601
Fines and Forfeitures	1,065,500	1,065,500	1,290,209	224,709
Interest Income	14,000	14,000	5,858	(8,142)
Intergovernmental	80,245	80,245	771,433	691,188
Miscellaneous	5,000	5,000	26,922	21,922
<b>Total Revenues</b>	<b>10,869,830</b>	<b>10,869,830</b>	<b>13,291,398</b>	<b>2,421,568</b>
<b>Expenditures:</b>				
County Commission Office	494,053	494,053	448,661	(45,392)
Public Works	1,867,219	1,867,219	1,814,668	(52,551)
Drug Squad	171,423	171,423	166,636	(4,787)
Sheriff's Department	1,843,090	1,843,090	1,943,853	100,763
Elections	70,585	70,585	103,252	32,667
Jail	978,605	978,605	1,174,464	195,859
Emergency Management	1,460,541	1,460,541	1,471,492	10,951
Emergency Medical Services	256,000	256,000	255,325	(675)
District Attorney	84,035	84,035	99,493	15,458
Juvenile Court	92,977	92,977	75,342	(17,635)
Superior Court	118,860	118,860	93,947	(24,913)
State Court	179,874	179,874	181,009	1,135
Probate Court	190,442	190,442	169,173	(21,269)
Magistrate Court	173,094	173,094	124,852	(48,242)
Clerk of Court	381,021	381,021	329,238	(51,783)
Public Defender	186,657	186,657	186,657	-
Community Center	20,950	20,950	24,742	3,792
NRCS Conservation Service	40,285	40,285	35,869	(4,416)

**WORTH COUNTY, GEORGIA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**  
**GENERAL FUND**  
FOR THE YEAR ENDED JUNE 30, 2021

	<b>Budget</b>			<b>Variance Over (Under)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Tax Commissioner	\$ 338,435	\$ 338,435	\$ 332,911	\$ (5,524)
Tax Appraiser	237,659	237,659	217,660	(19,999)
Registrar	85,467	85,467	74,406	(11,061)
Board of Assessors	9,150	9,150	6,852	(2,298)
County Extension	127,410	127,410	98,816	(28,594)
Courthouse and Grounds	190,133	190,133	203,023	12,890
Coroner	29,194	29,194	30,772	1,578
Building and Zoning	106,242	106,242	115,571	9,329
General Government	1,174,249	1,174,249	1,070,778	(103,471)
<b>Total Expenditures</b>	<b>10,907,650</b>	<b>10,907,650</b>	<b>10,849,462</b>	<b>(58,188)</b>
Excess of Revenues Over (Under) Expenditures	(37,820)	(37,820)	2,441,936	2,479,756
<b>Other Financing Sources (Uses):</b>				
Transfer In	227,645	227,645	227,644	(1)
Transfer Out	(189,825)	(189,825)	(189,825)	-
Capital Lease Inception	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>37,820</b>	<b>37,820</b>	<b>37,819</b>	<b>(1)</b>
<b>Excess of Revenues Over Expenditures and Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>2,479,755</b>	<b>2,479,755</b>
Fund Balance - July 1, 2020	185,235	689,166	3,810,271	3,121,105
<b>Fund Balance - June 30, 2021</b>	<b>\$ 185,235</b>	<b>\$ 689,166</b>	<b>\$ 6,290,026</b>	<b>\$ 5,600,860</b>

**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, 2021

	<b>Budget</b>			<b>Variance Over (Under)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 56,750	\$ 56,750	\$ 56,750	\$ -
Total Revenues	56,750	56,750	56,750	-
<b>Expenditures:</b>				
Public Safety	56,750	56,750	56,750	-
Total Expenditures	56,750	56,750	56,750	-
<b>Other Financing Sources (Uses):</b>				
Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
<b>Excess of Revenues over Expenditures and Other Financing Sources</b>	-	-	-	-
Fund Balance - July 1, 2020	-	-	-	-
<b>Fund Balance - June 30, 2021</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WORTH COUNTY, GEORGIA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**1. Budgets and Budgetary Accounting**

The County follows the following budgetary process:

- a. Each year, all departments of the County submit requests for appropriations to the County administrator and County finance director so that a budget may be prepared. The budget is prepared by fund, function, and activity and includes information on the past year; current year estimated and requested appropriations for the next fiscal year.
- b. Before the new fiscal year, the proposed budget is presented to the Board of Commissioners for review. The Board of Commissioners holds public hearings and adopts the budget.
- c. Formal budgetary integration is employed as a management control device during the year for the general fund.

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

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

All annual appropriations lapse at fiscal yearend.

**2. Excess of Expenditures over Appropriations**

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

Sheriff's Department	\$ 100,763
Elections	32,667
Jail	195,859
Emergency Management	10,951
District Attorney	15,458
State Court	1,135
Community Center	3,792
Courthouse and Grounds	12,890
Coroner	1,578
Building and Zoning	9,329

**SUPPLEMENTARY INFORMATION**

**NONMAJOR GOVERNMENTAL FUNDS**

**WORTH COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue Funds							Capital Projects Fund	
	Confiscated Assets	Emergency Telephone System	Miscellaneous Grant	Drug Abuse Treatment	Victims Assistance	Economic Development Revolving Loan	Jail Construction and Renovation	CDBG Grant	Total
<b><u>Assets</u></b>									
Current Assets:									
Cash	\$ 53,943	\$ 854,538	\$ 141,345	\$ 15,777	\$ 64,700	\$ 11,437	\$ 405,556	\$ 3,435	\$ 1,550,731
Interfund Receivable	-	-	56,750	-	-	-	-	-	56,750
Loan Receivable	-	-	-	-	-	415,980	-	-	415,980
<b>Total Assets</b>	<b>\$ 53,943</b>	<b>\$ 854,538</b>	<b>\$ 198,095</b>	<b>\$ 15,777</b>	<b>\$ 64,700</b>	<b>\$ 427,417</b>	<b>\$ 405,556</b>	<b>\$ 3,435</b>	<b>\$ 2,023,461</b>
<b><u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u></b>									
Liabilities:									
Interfund Payable	\$ -	\$ 541,046	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 541,046
<b>Total Liabilities</b>	<b>-</b>	<b>541,046</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>541,046</b>
Deferred Inflows of Resources:									
Unearned Revenues - Grant Proceeds	-	-	3,566	-	-	-	-	-	3,566
Fund Balance:									
Restricted for:									
Loans	-	-	-	-	-	427,417	-	-	427,417
Public Safety Related Expenditures	53,943	313,492	-	-	-	-	-	-	367,435
Drug Abuse Treatment and Education	-	-	-	15,777	-	-	-	-	15,777
Victims Assistance	-	-	-	-	64,700	-	-	-	64,700
Capital Grant Projects	-	-	194,529	-	-	-	-	-	194,529
Jail Construction and Renovation	-	-	-	-	-	-	405,556	-	405,556
Road, Street, and Bridge Capital Projects	-	-	-	-	-	-	-	3,435	3,435
<b>Total Fund Balance</b>	<b>53,943</b>	<b>313,492</b>	<b>194,529</b>	<b>15,777</b>	<b>64,700</b>	<b>427,417</b>	<b>405,556</b>	<b>3,435</b>	<b>1,478,849</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 53,943</b>	<b>\$ 854,538</b>	<b>\$ 198,095</b>	<b>\$ 15,777</b>	<b>\$ 64,700</b>	<b>\$ 427,417</b>	<b>\$ 405,556</b>	<b>\$ 3,435</b>	<b>\$ 2,023,461</b>

**WORTH COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue Funds							Capital Projects Funds	
	Confiscated Assets	Emergency Telephone System	Miscellaneous Grant	Drug Abuse Treatment	Victims Assistance	Economic Development Revolving Loan	Jail Construction and Renovation	CDBG Grant	Total
Revenues:									
Taxes	\$ -	\$ 350,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,501
Forfeitures, Fines	61,941	-	-	14,481	82,159	-	93,029	-	251,610
Intergovernmental	-	70,496	210,373	-	-	-	-	8,000	288,869
Donations	-	-	5,868	-	-	-	-	-	5,868
Miscellaneous	-	-	30,000	-	-	-	-	-	30,000
Interest	8	174	82	5	61	3,836	108	-	4,274
Total Revenue	61,949	421,171	246,323	14,486	82,220	3,836	93,137	8,000	931,122
Expenditures:									
General Government	-	-	200	-	-	-	-	-	200
Public Safety	42,955	531,199	52,746	18,717	57,125	-	6,201	-	708,943
Public Works	-	-	70,805	-	-	-	-	-	70,805
Health and Welfare	-	-	-	-	-	-	-	-	-
Capital Outlay:									
Public Works	-	-	-	-	-	-	-	39,915	39,915
Total Expenditures	42,955	531,199	123,751	18,717	57,125	-	6,201	39,915	819,863
Excess (Deficiency) of Revenues Over Expenditures	18,994	(110,028)	122,572	(4,231)	25,095	3,836	86,936	(31,915)	111,259
Other Financing Sources (Uses):									
Transfers In	-	189,825	-	-	-	-	-	34,955	224,780
Transfers Out	-	-	-	-	(19,999)	-	-	-	(19,999)
Net Change in Fund Balance	18,994	79,797	122,572	(4,231)	5,096	3,836	86,936	3,040	316,040
Fund Balance - July 1, 2020	34,949	233,695	71,957	20,008	59,604	423,581	318,620	395	1,162,809
Fund Balance - June 30, 2021	\$ 53,943	\$ 313,492	\$ 194,529	\$ 15,777	\$ 64,700	\$ 427,417	\$ 405,556	\$ 3,435	\$ 1,478,849



**WORTH COUNTY, GEORGIA**  
**NONMAJOR SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**CONFISCATED ASSETS FUND**  
FOR THE YEAR ENDED JUNE 30, 2021

**Assets**

Cash	\$ 53,943
	<hr/>
<b>Total Assets</b>	<b>\$ 53,943</b>
	<hr/> <hr/>

**Liabilities & Fund Balance**

Liabilities	\$ -
Fund Balance:	
Restricted for Public Safety Related Expenditures	<hr/> 53,943
<b>Total Liabilities and Fund Balance</b>	<b>\$ 53,943</b>
	<hr/> <hr/>

**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, 2021

<b>Revenues:</b>	
Forfeitures	\$ 61,941
Interest	<u>8</u>
Total Revenues	<u>61,949</u>
<b>Expenditures:</b>	
Public Safety	<u>42,955</u>
Excess of Revenues over Expenditures	18,994
<b>Net Change in Fund Balance</b>	18,994
Fund Balance - July 1, 2020	<u>34,949</u>
<b>Fund Balance - June 30, 2021</b>	<u><u>\$ 53,943</u></u>

**WORTH COUNTY, GEORGIA**  
**NONMAJOR SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**EMERGENCY TELEPHONE SYSTEM FUND**  
FOR THE YEAR ENDED JUNE 30, 2021

**Assets**

Cash	<u>\$ 854,538</u>
<b>Total Assets</b>	<u><u>\$ 854,538</u></u>

**Liabilities and Fund Balance**

Liabilities	
Due to General Fund	<u>\$ 541,046</u>
Fund Balance:	
Restricted for E911 Operations	<u>313,492</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 854,538</u></u>

**WORTH COUNTY, GEORGIA**  
**NONMAJOR SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**EMERGENCY TELEPHONE SYSTEM FUND**  
FOR THE YEAR ENDED JUNE 30, 2021

**Revenues:**

Taxes	\$ 350,501
Intergovernmental Revenues	70,496
Interest	<u>174</u>
Total Revenue	<u>421,171</u>

**Expenditures:**

Public Safety	<u>531,199</u>
Total Expenditures	531,199

Excess of Expenditures over Revenues	(110,028)
--------------------------------------	-----------

**Other Financing Sources (Uses):**

Transfers In	189,825
--------------	---------

<b>Net Change in Fund Balance</b>	<b>79,797</b>
-----------------------------------	---------------

Fund Balance - July 1, 2020	<u>233,695</u>
-----------------------------	----------------

<b>Fund Balance - June 30, 2021</b>	<b><u>\$ 313,492</u></b>
-------------------------------------	--------------------------

**WORTH COUNTY, GEORGIA**  
**NONMAJOR SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**MISCELLANEOUS GRANT FUND**  
FOR THE YEAR ENDED JUNE 30, 2021

**Assets**

Cash	\$ 141,345
Due from ARPA Grant Fund	<u>56,750</u>
<b>Total Assets</b>	<u><u>\$ 198,095</u></u>

**Liabilities, Deferred Inflows of Resources, and Fund Balance**

Liabilities	
Due to General Fund	<u>\$ -</u>
Deferred Inflows of Resources:	
Unearned Revenues - Grant Proceeds	<u>3,566</u>
Fund Balance:	
Restricted for Capital Grant Projects	<u>194,529</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<u><u>\$ 198,095</u></u>

**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, 2021

**Revenues:**

Intergovernmental Revenue - Grant Proceeds	\$ 210,373
Donations	5,868
Miscellaneous	30,000
Interest	<u>82</u>
Total Revenue	<u>246,323</u>

**Expenditures:**

General Government	200
Public Safety	52,746
Public Works	<u>70,805</u>

Total Expenditures	123,751
--------------------	---------

Excess of Revenues over Expenditures	122,572
--------------------------------------	---------

<b>Net Change in Fund Balance</b>	122,572
-----------------------------------	---------

Fund Balance - July 1, 2020	<u>71,957</u>
-----------------------------	---------------

<b>Fund Balance - June 30, 2021</b>	<u><u>\$ 194,529</u></u>
-------------------------------------	--------------------------

**WORTH COUNTY, GEORGIA**  
**NONMAJOR SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**DRUG ABUSE EDUCATION AND TREATMENT FUND**  
FOR THE YEAR ENDED JUNE 30, 2021

**Assets**

Cash	\$ 15,777
<b>Total Assets</b>	<u><u>\$ 15,777</u></u>

**Liabilities and Fund Balance**

Liabilities	\$ -
Fund Balance:	
Restricted for Drug Abuse Education and Treatment	<u>15,777</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 15,777</u></u>

**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, 2021

**Revenues:**

Fines and Forfeitures	\$ 14,481
Interest	<u>5</u>

Total Revenue	<u>14,486</u>
---------------	---------------

**Expenditures:**

Public Safety	<u>18,717</u>
---------------	---------------

Total Expenditures	18,717
--------------------	--------

Excess of Expenditures over Revenues	(4,231)
--------------------------------------	---------

**Other Financing Sources and Uses:**

Transfer In	<u>-</u>
	-

<b>Net Change in Fund Balance</b>	(4,231)
-----------------------------------	---------

Fund Balance - July 1, 2020	<u>20,008</u>
-----------------------------	---------------

<b>Fund Balance - June 30, 2021</b>	<u><u>\$ 15,777</u></u>
-------------------------------------	-------------------------



**WORTH COUNTY, GEORGIA**  
**NONMAJOR SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**VICTIMS ASSISTANCE FUND**  
FOR THE YEAR ENDED JUNE 30, 2021

**Assets**

Cash	\$ 64,700
<b>Total Assets</b>	<u><u>\$ 64,700</u></u>

**Liabilities and Fund Balance**

Liabilities	\$ -
Fund Balance:	
Restricted for Victims Assistance	<u>64,700</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 64,700</u></u>

**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, 2021

**Revenues:**

Fines and Forfeitures	\$ 82,159
Interest	<u>61</u>

Total Revenue	<u>82,220</u>
---------------	---------------

**Expenditures:**

Public Safety	<u>57,125</u>
---------------	---------------

Total Expenditures	57,125
--------------------	--------

Excess of Revenues over Expenditures	25,095
--------------------------------------	--------

**Other Financing Sources and Uses:**

Transfer In	-
Transfer (Out)	<u>(19,999)</u>
	(19,999)

<b>Net Change in Fund Balance</b>	5,096
-----------------------------------	-------

Fund Balance - July 1, 2020	<u>59,604</u>
-----------------------------	---------------

<b>Fund Balance - June 30, 2021</b>	<u><u>\$ 64,700</u></u>
-------------------------------------	-------------------------

**WORTH COUNTY, GEORGIA**  
**NONMAJOR SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**ECONOMIC DEVELOPMENT REVOLVING LOAN FUND**  
FOR THE YEAR ENDED JUNE 30, 2021

**Assets**

Cash	\$	11,437
Loan Receivable		<u>415,980</u>

<b>Total Assets</b>	<b>\$</b>	<b><u>427,417</u></b>
---------------------	-----------	-----------------------

**Liabilities and Fund Balance**

Liabilities	\$	-
-------------	----	---

Fund Balance:		
Restricted for Loans		<u>427,417</u>

<b>Total Liabilities and Fund Balance</b>	<b>\$</b>	<b><u>427,417</u></b>
---	-----------	-----------------------

**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, 2021

<b>Revenues:</b>	
Interest	\$ 3,836
<b>Expenditures</b>	
General Government	<u>-</u>
Excess of Revenues Over Expenditures	3,836
<b>Net Change in Fund Balance</b>	3,836
Fund Balance - July 1, 2020	<u>423,581</u>
<b>Fund Balance - June 30, 2021</b>	<u><u>\$ 427,417</u></u>

**WORTH COUNTY, GEORGIA**  
**NONMAJOR SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**JAIL CONSTRUCTION AND RENOVATION FUND**  
FOR THE YEAR ENDED JUNE 30, 2021

**Assets**

Cash	\$ 405,556
	<hr/>
<b>Total Assets</b>	<b>\$ 405,556</b>
	<hr/> <hr/>

**Liabilities and Fund Balance**

Liabilities	\$ -
Fund Balance:	
Restricted for Jail Construction and Renovation	405,556
	<hr/>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 405,556</b>
	<hr/> <hr/>

**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, 2021

<b>Revenues:</b>	
Fines	\$ 93,029
Interest	<u>108</u>
Total Revenues	<u>93,137</u>
<b>Expenditures</b>	
Public Safety	<u>6,201</u>
Excess of Revenues Over Expenditures	86,828
<b>Net Change in Fund Balance</b>	86,936
Fund Balance - July 1, 2020	<u>318,620</u>
<b>Fund Balance - June 30, 2021</b>	<u><u>\$ 405,556</u></u>

**WORTH COUNTY, GEORGIA  
NONMAJOR CAPITAL PROJECTS FUND  
BALANCE SHEET  
CDBG GRANT FUND  
FOR THE YEAR ENDED JUNE 30, 2021**

**Assets**

Cash	\$ 3,435
------	----------

<b>Total Assets</b>	<b>\$ 3,435</b>
---------------------	-----------------

**Liabilities and Fund Balance**

Liabilities:	
Interfund Payable	\$ -

Fund Balance:	
Restricted for Road Repair	3,435

<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,435</b>
---	-----------------

**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, 2021

<b>Revenues:</b>	
Intergovernmental Revenues	\$ 8,000
<b>Expenditures</b>	
<b>Current:</b>	
<b>Capital Outlay:</b>	
Public Works	<u>39,915</u>
<b>Total Expenditures</b>	<u>39,915</u>
Excess of Expenditures over Revenues	(31,915)
<b>Other Financing Sources:</b>	
Transfer In	<u>34,955</u>
<b>Net Change in Fund Balance</b>	3,040
Fund Balance - July 1, 2020	<u>395</u>
<b>Fund Balance - June 30, 2021</b>	<u><u>\$ 3,435</u></u>



**CUSTODIAL FUNDS**

**WORTH COUNTY, GEORGIA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Tax Commissioner</u>	<u>Sheriff's Department</u>	<u>Magistrate Court</u>	<u>State Court</u>	<u>Probate Court</u>	<u>Superior Court</u>	<u>Total</u>
<b><u>Assets</u></b>							
Cash	\$ 333,083	\$ 83,976	\$ 7,637	\$ 58,414	\$ 7,728	\$ 304,530	\$ 795,368
Property Taxes Receivable	369,228	-	-	-	-	-	369,228
Due from Other Governmental Units	-	-	-	-	-	-	-
<b>Total Assets</b>	<u><u>\$ 702,311</u></u>	<u><u>\$ 83,976</u></u>	<u><u>\$ 7,637</u></u>	<u><u>\$ 58,414</u></u>	<u><u>\$ 7,728</u></u>	<u><u>\$ 304,530</u></u>	<u><u>\$ 1,164,596</u></u>
<b><u>Liabilities</u></b>							
Accounts Payable	\$ 13,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,463
Bonds not Forfeited	-	-	-	-	-	64,610	64,610
<b>Total Liabilities</b>	<u>13,463</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,610</u>	<u>78,073</u>
<b><u>Net Position</u></b>							
Net Position - Held for Others	<u>688,848</u>	<u>83,976</u>	<u>7,637</u>	<u>58,414</u>	<u>7,728</u>	<u>239,920</u>	<u>1,086,523</u>
<b>Total Net Position</b>	<u><u>\$ 688,848</u></u>	<u><u>\$ 83,976</u></u>	<u><u>\$ 7,637</u></u>	<u><u>\$ 58,414</u></u>	<u><u>\$ 7,728</u></u>	<u><u>\$ 239,920</u></u>	<u><u>\$ 1,086,523</u></u>

**WORTH COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN**  
**FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Tax Commissioner</b>	<b>Sheriff's Department</b>	<b>Magistrate Court</b>	<b>State Court</b>	<b>Probate Court</b>	<b>Superior Court</b>	<b>Total</b>
<b>Additions:</b>							
Taxes and Fees Collected for Other Agencies	\$ 26,559,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,559,642
Court Fees Collected for Other Agencies	-		100,625	1,354,464	108,648	576,995	2,140,732
Sheriff Inmate Account Collections	-	160,873	-	-	-	-	160,873
Total Additions	26,559,642	160,873	100,625	1,354,464	108,648	576,995	28,861,247
<b>Deductions:</b>							
Payments of Court Fees to Other Agencies	-	-	104,224	1,339,702	106,669	472,402	2,022,997
Payments of Taxes and Fees to Other Agencies	26,794,329	-	-	-	-	-	26,794,329
Payments from Inmates to Others	-	149,553	-	-	-	-	149,553
Total Deductions	26,794,329	149,553	104,224	1,339,702	106,669	472,402	28,966,879
<b>Change in Net Position</b>	(234,687)	11,320	(3,599)	14,762	1,979	104,593	(105,632)
Net Position - July 1, 2020	923,535	72,656	11,236	43,652	5,749	135,327	1,192,155
<b>Net Position - June 30, 2021</b>	<u>\$ 688,848</u>	<u>\$ 83,976</u>	<u>\$ 7,637</u>	<u>\$ 58,414</u>	<u>\$ 7,728</u>	<u>\$ 239,920</u>	<u>\$ 1,086,523</u>

**WORTH COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**SPECIAL SALES TAX PROCEEDS**  
FOR THE YEAR ENDED JUNE 30, 2021

	Prior Referendums Expenditures		
	Prior Years	Current Year	Total
Roads, Bridges, and Streets	7,126,526	-	7,126,526
<b>Total</b>	<u>\$ 7,126,526</u>	<u>\$ -</u>	<u>\$ 7,126,526</u>

(Continued on next page)

**WORTH COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**SPECIAL SALES TAX PROCEEDS**  
FOR THE YEAR ENDED JUNE 30, 2021

	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
<b>Total</b>	<u>\$ 7,365,000</u>	<u>\$ 7,187,283</u>	<u>\$ -</u>	<u>\$ 7,187,283</u>

**WORTH COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**SPECIAL SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	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
<b>Total</b>	<b>\$ 7,500,006</b>	<b>\$ 8,355,793</b>	<b>\$ -</b>	<b>\$ 8,355,793</b>

**WORTH COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**SPECIAL SALES TAX PROCEEDS**  
FOR THE YEAR ENDED JUNE 30, 2021

	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				
<b>Total</b>	<u><u>\$ 7,621,673</u></u>	<u><u>\$ 9,073,845</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,073,845</u></u>

**WORTH COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**SPECIAL SALES TAX PROCEEDS**  
FOR THE YEAR ENDED JUNE 30, 2021

	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				
<b>Total</b>	<u>\$ 10,500,000</u>	<u>\$ 5,996,368</u>	<u>\$ -</u>	<u>\$ 5,996,368</u>



**WORTH COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**SPECIAL SALES TAX PROCEEDS**  
FOR THE YEAR ENDED JUNE 30, 2021

	Original Estimated Cost	2016 Referendum Expenditures		
		Prior Years	Current Year	Total
Worth County:				
Roads, Bridges, and Streets	\$ 4,764,240	\$ 1,309,625	\$ 2,006,129	\$ 3,315,754
Governmental Building Renovation	250,000	25,562	-	25,562
Courthouse Renovation	250,000	353,384	7,847	361,231
Recreation Building and Fields Renovation	250,000	255,488	99,357	354,845
Ambulances and Associated Capital Equipment	300,000	-	-	-
Fire Department Renovation	750,000	400,037	5,800	405,837
County-Operated Buildings Renovation	100,000	13,548	194,289	207,837
City of Sylvester:				
Roads, Bridges, and Streets	2,997,015	1,371,823	621,082	1,992,905
Renovation of Buildings				
Water and Sewer System Improvements				
Capital Equipment Purchases				
City of Poulan:				
Roads, Bridges, and Streets	412,000	189,073	85,415	274,488
Construction and Renovation of Buildings				
City of Warwick:				
Roads, Bridges, and Streets	220,000	93,985	42,457	136,442
Water System Improvements				
Town of Sumner:				
Roads, Bridges, and Streets	206,745	94,849	42,849	137,698
Construction and Renovation of Buildings				
Water System Improvements				
<b>Total</b>	<u>\$ 10,500,000</u>	<u>\$ 4,107,374</u>	<u>\$ 3,105,225</u>	<u>\$ 7,212,599</u>

**Note:** The variance of \$1,501,563 between the Statement of Revenues, Expenditures, and Changes in Fund Balance for the Special Purpose Local Option Sales Tax Fund and the total of the above schedules was due to expenditures of \$1,501,563 that were associated with road resurfacing and road construction capital project expenditures used from capital grant proceeds that were not considered proceeds from Special Purpose Local Option Sales Tax revenues. These capital project expenditures were considered Public Works' projects which consisted of road construction and road resurfacing projects.

**WORTH COUNTY, GEORGIA**  
**Schedule of Projects Constructed**  
**With Transportation Special Purpose Local Option Sales Tax Proceeds**  
**For the Year Ended June 30, 2021**

Project	2019 Referendum				
	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	\$ 43,337	\$ 2,375	\$ 45,712
City of Sylvester: Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	2,711,300	2,711,300	371,676	548,632	920,308
City of Poulan: Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	372,875	372,875	51,116	75,451	126,567
City of Warwick: Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	185,345	185,345	25,408	37,504	62,912
Town of Sumner: Road, Street, Bridge Purposes as allowed under O.C.G.A 48-8-260(4)	187,055	187,055	25,642	37,851	63,493
Total	\$ 9,500,000	\$ 9,500,000	\$ 517,179	\$ 701,813	\$1,218,992

**WORTH COUNTY, GEORGIA**  
**PROJECT COST SCHEDULE**  
**CDBG PROGRAM NO. 19p-y-159-1-6099**  
FOR THE GRANT PERIOD OCTOBER 16, 2019 THROUGH JUNE 30, 2021  
PROJECT COST SCHEDULE

<b>Program Activity</b>	<b>Activity Number</b>	<b>Latest Approved Budget CDBG Funds</b>	<b>Accumulative Expenditures To Date CDBG Funds</b>	<b>Accumulative Expenditures To Date Other Funds</b>	<b>Grant Total Expenditures To Date</b>
Engineering - Street Improvements/Flood & Drainage	T-03K-00	\$ 9,303	\$ -	\$ 88,048	\$ 88,048
Flood and Drainage Facilities	P-03K-02	110,796	-	-	-
Street Improvements	P-03K-01	584,901	-	1,365	1,365
General Administration	A-21A-00	45,000	26,000	3,125	29,125
Total		<u>\$ 750,000</u>	<u>\$ 26,000</u>	<u>\$ 92,538</u>	<u>\$ 118,538</u>

**WORTH COUNTY, GEORGIA  
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM  
SOURCE AND APPLICATION OF FUNDS SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2021**

**Worth County, Georgia**

Recipient Name

**19p-y-159-1-6099**

CDBG Grant Number

For the Period Ending: **June 30, 2021**  
**(Cumulative)**

Total Program Year 2019 CDBG Funds Allocated to Recipient	\$ 750,000
Less: Deobligations	<u>-</u>
Net Program Year 2019 Funds Allocated to Recipient	<u>750,000</u>
Less: Total Program Year 2019 Funds Drawn Down by Recipient	<u>\$ (26,000)</u>
Funds Still Available from Program Year 2019 Resources	<u><u>\$ 724,000</u></u>
Total Program Year 2019 CDBG Funds Drawn and Received by Recipient	\$ 26,000
Local Matches and Other Receipts	<u>92,538</u>
Total Receipts Available for Program Year 2019 Costs	<u>118,538</u>
Less: Funds Applied and Expended to Program Year 2019 Costs	<u>118,538</u>
Total Program Year 2019 Funds Held by Recipient	<u><u>\$ -</u></u>

---

# 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*

## 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, 2021, and the related notes to the financial statements, which collectively comprise Worth County, Georgia's basic financial statements and have issued our report thereon dated December 30, 2021. We did not audit the financial statements of the Worth County Health Department, the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based on the report of other auditors.

### **Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be material weaknesses. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness: item 2021-01.

### **Certified Public Accountants and Advisors**

111 N. Main Street Post Office Box 589 Sylvester, Georgia 31791 P-(229)776-3311 F-(229)776-9455

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Worth County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2021-02.

## **Worth County, Georgia's Response to Findings**

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

## **Purpose of this Report**

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

A handwritten signature in dark ink that reads "Hudson & NeSmith, CPAs". The signature is written in a cursive, flowing style.

Hudson & NeSmith, CPAs  
Sylvester, Georgia  
December 30, 2021

**WORTH COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the basic financial statements of Worth County, Georgia.
2. One material weakness was disclosed during the audit of the basic financial statements as reported in the "Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards."
3. No significant deficiency was disclosed during the audit of the basic financial statements as reported in the "Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards."
4. One instance of noncompliance, material to the basic financial statements of Worth County, Georgia was disclosed during the audit.

**FINDINGS – FINANCIAL STATEMENT AUDIT**

**1. Deficiency in Internal Control Structure**

**PRIOR PERIOD AND CURRENT PERIOD CONDITION**

**2021-01 Lack of Segregation of Duties**

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

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

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

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

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

**WORTH COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**2. Compliance**

**2021-02 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):

Sheriff's Department	\$ 100,763
Elections	32,667
Jail	195,859
Emergency Management	10,951
District Attorney	15,458
State Court	1,135
Community Center	3,792
Courthouse and Grounds	12,890
Coroner	1,578
Building and Zoning	9,329

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

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

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

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

Management's Response – The County concurs with finding. The County suffered widespread storm damage during the previous fiscal year and expenditures exceeded budgeted amounts in several departments due to storm cleanup that was still ongoing during the June 30, 2021 fiscal year. Also, due to staffing challenges during the Coronavirus pandemic, some departments exceeded their budgeted expenditures as well. For future periods, budget compared to actual spending will be monitored on a monthly basis and the budget will be adhered to.



**WORTH COUNTY, GEORGIA**  
**STATUS OF PRIOR YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<b><u>Audit Reference Number</u></b>	<b><u>Status</u></b>
2020-01	Uncorrected, re-cited as 2021-01 in the attached Schedule of Findings and Responses
2020-02	Uncorrected, re-cited as 2021-02 in the attached Schedule of Findings and Responses

---

## Hudson & NeSmith CPAs

---

Ronald D. Hudson, CPA, CFP®

John A. NeSmith, Jr., CPA

Member

*American Institute of Certified Public Accountants*

*Georgia Society of Certified Public Accountants*

*Private Companies Practice Section*

### REPORT ON STATE OF GEORGIA GRANT CERTIFICATION FORM

The Honorable County Commissioners  
Worth County, Georgia

We have examined management's assertion included in the accompanying State of Georgia Grant Certification Forms about Worth County, Georgia's compliance during the fiscal year ended June 30, 2021 with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for each of the following grant awards:

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

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

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

In our opinion, management's assertion that Worth County, Georgia complied with the aforementioned requirement during the fiscal year ended June 30, 2021 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  
Sylvester, Georgia  
December 30, 2021

### Certified Public Accountants and Advisors

111 N. Main Street Post Office Box 589 Sylvester, Georgia 31791 P-(229)776-3311 F-(229)776-9455

---

# Hudson & NeSmith CPAs

---

Ronald D. Hudson, CPA, CFP®

Member

*American Institute of Certified Public Accountants*

*Georgia Society of Certified Public Accountants*

*Private Companies Practice Section*

John A. NeSmith, Jr., CPA

## 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, 2021 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, 2021 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  
Sylvester, Georgia  
December 30, 2021

### **Certified Public Accountants and Advisors**

111 N. Main Street Post Office Box 589 Sylvester, Georgia 31791 P-(229)776-3311 F-(229)776-9455

## 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		COLUMN 2 Cumulative Grant Activity
For the Year Ended:		Through the Year Ended:
June 30, 2021		June 30, 2021
G		
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	
	\$6,882.00	
I	Grant Receipts or Revenue Recognized	\$15,000.00
	\$0.00	
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	\$8,118.00
	\$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]	\$6,882.00
	\$6,882.00	

### Certification of Local Government Officials

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

Signature of Chief Elected Official

Date: 12-30-21

Signature of Chief Financial Officer

Date: 12-30-21

Rev. 8/2006

## State of Georgia Grant Certification Form

LINE

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

<u>COLUMN 1</u> Current Year Activity		<u>COLUMN 2</u> Cumulative Grant Activity
For the Year Ended:		Through the Year Ended:
June 30, 2021		June 30, 2021
G		
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	
	\$701.00	
I	Grant Receipts or Revenue Recognized	
	\$0.00	\$10,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	
	\$0.00	\$9,299.00
K	Disbursements or Expenditures for Audit Fees	
	\$0.00	\$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	
	\$701.00	\$701.00

### Certification of Local Government Officials

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

Signature of Chief Elected Official \_\_\_\_\_

Date 12-30-21

Signature of Chief Financial Officer \_\_\_\_\_

Date 12-30-21

Rev. 8/2006

## State of Georgia Grant Certification Form

LINE

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

<u>COLUMN 1</u> Current Year Activity			<u>COLUMN 2</u> Cumulative Grant Activity
For the Year Ended:			Through the Year Ended:
June 30, 2021			June 30, 2021
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 12-30-21

Signature of Chief Financial Officer  Date 12-30-21

Rev. 8/2006

## State of Georgia Grant Certification Form

LINE

A Local Government .....	Worth County, Georgia
B State Awarding Agency .....	Georgia State Road and Tollway Authority
C Grant Identification Number .....	Jones - Hogan Road Transportation Connector
D Grant Title .....	Georgia Transportation Infrastructure Bank (GTIB)
E Grant Award Date .....	June 30, 2020
F Grant Amount .....	\$150,000.00

	COLUMN 1 Current Year Activity	COLUMN 2 Cumulative Grant Activity
	For the Year Ended:	Through the Year Ended:
G	June 30, 2021	June 30, 2021
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	
I	Grant Receipts or Revenue Recognized	
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	
K	Disbursements or Expenditures for Audit Fees	
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	

### Certification of Local Government Officials

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

Signature of Chief Elected Official \_\_\_\_\_ Date 12-30-21

Signature of Chief Financial Officer Ladurne Watkins Date 12-30-21

Rev. 8/2006

Worth County, Georgia  
Certification of 9-1-1 Expenditures  
For the Year Ended June 30, 2021

Line No.		O.C.G.A. Reference:	
<p><b>f. Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):</b></p> <p><u>  x  </u> Special Revenue Fund      <u>      </u> Enterprise Fund</p>			
<p>Expenditures (UCOA Activity 3800)</p>			
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		\$ _____
	_____		\$ _____
	_____		\$ _____
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	\$ 49,747.86
3b	Purchase costs	46-5-134(f)(1)(A)	\$ _____
3c	Maintenance costs	46-5-134(f)(1)(A)	\$ 1,259.53
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)	\$ 387,239.74
5b	Employee benefits	46-5-134(f)(1)(C)	\$ 78,111.37
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	\$ 699.00
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	\$ 771.35
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	\$ _____
8b	Purchase costs	46-5-134(f)(1)(F)	\$ _____
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	\$ _____
9b	Purchase costs	46-5-134(f)(1)(G)	\$ _____
9c	Maintenance costs	46-5-134(f)(1)(G)	\$ _____



Worth County, Georgia  
Certification of 9-1-1 Expenditures  
For the Year Ended June 30, 2021

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)	\$ _____
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, 2021

Line  
 No.

O.C.G.A.  
 Reference:

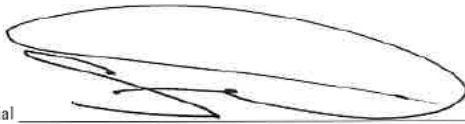
- 17 Other expenditures not included in Lines 2 through 16 above.  
 Identify by object and purpose.

Telephone	\$ 9,110.38
Travel	\$ 2,250.00
Janitorial Supplies	\$ 856.95
Gas & Oil	\$ 76.64
Other Equipment	\$ 1,076.49
	\$
	\$
	\$
18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	\$ 531,199.31

**Certification of Local Government Officials**

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

Signature of Chief Elected Official

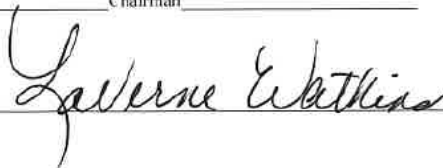


Date 12-30-21

Print Name of Chief Elected Official Fred Dent

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer



Date 12-30-21

Print Name of Chief Financial Officer Laverne Watkins

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

December 30, 2021

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

Re: Schedule of Findings and Responses for Audit Report Year Ending 6/30/2021.

2021-1 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.

2021-2 Budget Exceeded at the Legal Level of Control for Some Departments

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