

JASPER COUNTY, GEORGIA



ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

JASPER COUNTY, GEORGIA

**INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

JASPER COUNTY, GEORGIA

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January 20, 2023

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Jasper County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Jasper County, Georgia**, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Jasper County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jasper County, Georgia, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows and the budgetary comparison for the General Fund and Major Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Jasper County Board of Health and the Development Authority of Jasper County, which represent 96 percent, 86 percent, and 59 percent, respectively, of the assets, net position, and revenues of the component units. 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 Jasper County Board of Health and the Development Authority of Jasper County, is based solely on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Jasper County, Georgia's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedule of changes in the County's net pension liability and related ratios on page 53, the schedule of County contributions on page 54, the schedule of changes in the 911 Authority's net pension liability and related ratios on page 55, the schedule of 911 Authority contributions on page 56, and the notes to the required supplementary information on pages 57 and 58 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jasper County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules for the special revenue funds, the Jasper County 911 Authority statements, the Jasper County Public Facilities Authority statements, and the schedule of projects constructed with special sales tax proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules for the special revenue funds, the Jasper County 911 Authority statements, the Jasper County Public Facilities Authority statements, and the schedule of projects constructed with special sales tax proceeds is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules for the special revenue funds, the Jasper County 911 Authority statements, the Jasper County Public Facilities Authority statements, and the schedule of projects constructed with special sales tax proceeds is 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 January 20, 2023, on our consideration of Jasper 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 Jasper 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 Jasper County, Georgia's internal control over financial reporting and compliance.

McNair, McLeMORE, Middlebrooks & Co., LLC
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

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FINANCIAL STATEMENTS

JASPER COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2022

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 15,003,797	\$ 1,202,467	\$ 16,206,264	\$ 639,404
Receivables, Net of Allowance				
Taxes	399,966	-	399,966	-
Accounts	63,355	55,647	119,002	61,651
Other	141,114	-	141,114	-
Lease Receivable	-	-	-	620,346
Internal Balances	(4,203)	4,203	-	-
Due From Other Governments	915,184	-	915,184	-
Prepaid Items	87,862	-	87,862	-
Investment in Joint Venture	8,284,717	-	8,284,717	-
Total Current Assets	24,891,792	1,262,317	26,154,109	1,321,401
Non-Current Assets				
Lease Receivable	-	-	-	5,644,345
Net Pension Asset	1,435,119	-	1,435,119	-
Net OPEB Asset	-	-	-	16,013
Capital Assets				
Nondepreciable	216,905	1,500	218,405	625,702
Depreciable, Net	9,372,242	127,530	9,499,772	978,526
Intangible Asset - Right-to-Use	-	-	-	422,218
Total Non-Current Assets	11,024,266	129,030	11,153,296	7,686,804
Total Assets	35,916,058	1,391,347	37,307,405	9,008,205
Deferred Outflows of Resources				
Deferred Outflows of Resources				
Related to Pensions	387,743	-	387,743	105,031
Related to OPEB	-	-	-	14,049
Total Deferred Outflows of Resources	387,743	-	387,743	119,080

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2022
(CONTINUED)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Liabilities				
Current Liabilities				
Accounts Payable	\$ 464,789	\$ 82,226	\$ 547,015	\$ 21,475
Accrued Expenses	241,355	4,321	245,676	32,352
Contracts Payable	3,057	-	3,057	-
Unearned Revenue	1,349,438	-	1,349,438	-
Compensated Absences	205,107	101	205,208	4,549
Notes Payable	369,370	-	369,370	133,151
Bonds Payable	-	-	-	550,972
Landfill Closure and Post-Closure Care Payable	-	86,657	86,657	-
Total Current Liabilities	2,633,116	173,305	2,806,421	742,499
Long-Term Liabilities				
Landfill Closure and Post-Closure Care Payable	-	1,475,272	1,475,272	-
Compensated Absences	155,386	-	155,386	22,140
Leases Payable	-	-	-	422,218
Notes Payable	543,032	-	543,032	1,822,569
Bonds Payable	-	-	-	3,961,837
Net Pension Liability	-	-	-	144,965
Total Long-Term Liabilities	698,418	1,475,272	2,173,690	6,373,729
Total Liabilities	3,331,534	1,648,577	4,980,111	7,116,228
Deferred Inflows of Resources				
Deferred Inflows of Resources				
Related to Pensions	805,546	-	805,546	272,504
Related to OPEB	-	-	-	76,279
Total Deferred Inflows of Resources	805,546	-	805,546	348,783
Net Position				
Net Investment in Capital Assets	8,627,889	129,030	8,756,919	1,604,228
Restricted				
Capital Outlay	5,242,623	-	5,242,623	166,279
Law Enforcement	20,910	-	20,910	-
Animal Control	5,000	-	5,000	-
Court Programs	265,027	-	265,027	-
Unrestricted (Deficit)	18,005,272	(386,260)	17,619,012	(108,233)
Total Net Position (Deficit)	\$ 32,166,721	\$ (257,230)	\$ 31,909,491	\$ 1,662,274

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary Government								
<i>Governmental Activities</i>								
General Government	\$ 4,787,159	\$ 911,153	\$ 558,852	\$ 197,175	\$ (3,119,979)	\$ -	\$ (3,119,979)	
Public Safety	4,553,737	504,263	142,640	-	(3,906,834)	-	(3,906,834)	
Public Works	1,976,284	-	-	589,305	(1,386,979)	-	(1,386,979)	
Judicial	927,789	-	-	-	(927,789)	-	(927,789)	
Health and Welfare	475,580	497,297	234,253	37,422	293,392	-	293,392	
Culture and Recreation	420,121	81,288	-	-	(338,833)	-	(338,833)	
Interest on Long-Term Debt	38,426	-	-	-	(38,426)	-	(38,426)	
Total Governmental Activities	13,179,096	1,994,001	935,745	823,902	(9,425,448)	-	(9,425,448)	
<i>Business-Type Activities</i>								
Landfill	433,622	203,645	-	-	-	(229,977)	(229,977)	
Curbside	839,581	810,259	-	-	-	(29,322)	(29,322)	
Total Business-Type Activities	1,273,203	1,013,904	-	-	-	(259,299)	(259,299)	
Total Primary Government	\$ 14,452,299	\$ 3,007,905	\$ 935,745	\$ 823,902	(9,425,448)	(259,299)	(9,684,747)	
Component Units								
Jasper County Health Department	\$ 456,429	\$ 179,720	\$ 302,304	\$ -				\$ 25,595
Jasper County Joint 911 Authority	622,016	266,937	369,174	-				14,095
Jasper County Public Facilities Authority	80	-	2,600	-				2,520
Development Authority of Jasper County	387,725	-	420,095	32,851				65,221
Total Component Units	\$ 1,466,250	\$ 446,657	\$ 1,094,173	\$ 32,851				107,431
General Revenues								
Property Tax					6,715,036	-	6,715,036	-
Sales Tax					2,971,742	-	2,971,742	-
Other Tax					2,789,103	-	2,789,103	-
Interest Earnings					8,469	4,894	13,363	754
Miscellaneous					162,293	53,119	215,412	3,000
Joint Venture Income					5,987,361	-	5,987,361	-
Total General Revenues					18,634,004	58,013	18,692,017	3,754
Transfers					(145,678)	145,678	-	-
Total General Revenues and Transfers					18,488,326	203,691	18,692,017	3,754
Change in Net Position					9,062,878	(55,608)	9,007,270	111,185
Net Position (Deficit) - Beginning of Year					23,103,843	(201,622)	22,902,221	1,551,089
Net Position (Deficit) - End of Year					\$ 32,166,721	\$ (257,230)	\$ 31,909,491	\$ 1,662,274

See accompanying notes which are an integral part of these financial statements.

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JASPER COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

		Special Revenue Fund	Capital Project Fund		
	General Fund	American Rescue Fund	2018 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 8,216,768	\$ 1,381,613	\$ 3,586,000	\$ 1,819,416	\$ 15,003,797
Receivables					
Property Taxes	399,966	-	-	-	399,966
EMS Collections	63,355	-	-	-	63,355
Other Receivables	136,674	-	-	4,440	141,114
Due From Other Funds	232,560	-	-	18,525	251,085
Due From Other Governments	153,941	-	175,932	585,311	915,184
Prepaid Items	87,862	-	-	-	87,862
Total Assets	\$ 9,291,126	\$ 1,381,613	\$ 3,761,932	\$ 2,427,692	\$ 16,862,363
Liabilities					
Accounts Payable	\$ 361,621	\$ 32,175	\$ 65,093	\$ 5,900	\$ 464,789
Accrued Expenditures	241,355	-	-	-	241,355
Due To Other Funds	22,728	-	225,293	7,267	255,288
Unearned Revenue	-	1,349,438	-	-	1,349,438
Total Liabilities	625,704	1,381,613	290,386	13,167	2,310,870
Deferred Inflow of Resource					
Unavailable Revenue - Property Taxes	334,800	-	-	-	334,800
Total Deferred Inflow of Resources	334,800	-	-	-	334,800
Fund Balance					
Nonspendable	87,862	-	-	-	87,862
Restricted	5,000	-	3,471,546	2,057,014	5,533,560
Assigned	1,061,751	-	-	357,511	1,419,262
Unassigned	7,176,009	-	-	-	7,176,009
Total Fund Balances	8,330,622	-	3,471,546	2,414,525	14,216,693
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,291,126	\$ 1,381,613	\$ 3,761,932	\$ 2,427,692	\$ 16,862,363

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2022

Total Fund Equity per Balance Sheet of Governmental Funds	\$ 14,216,693
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Amounts reported for governmental activities in the statement of net position differ from amounts reported in the balance sheet of Governmental Funds due to the following:

Investment in Joint Venture is not available during the current period and therefore, is not reported in the funds.	8,284,717
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Net Pension Asset is not an available resource and, therefore, is not reported in the funds.	1,435,119
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Capital Assets

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. However, in the statement of net position the cost of these assets are capitalized and expensed over their estimated lives through annual depreciation expense.

Cost of the Assets	22,116,207
Less Accumulated Depreciation	(12,527,060)

Deferred Outflows of Resources

Related to Pensions	387,743
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Revenues

Some of the government's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are unearned in the funds.

	334,800
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Liabilities

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

Notes Payable	(912,402)
Contracts Payable	(3,057)
Compensated Absences	(360,493)

Deferred Inflows of Resources

Related to Pensions	(805,546)
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Total Net Position of Governmental Activities	\$ 32,166,721
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See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Special Revenue Fund	Capital Project Fund		
	General Fund	American Rescue Fund	2018 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 10,556,678	\$ -	\$ 1,779,487	\$ 14,400	\$ 12,350,565
Intergovernmental	904,246	31,499	-	819,908	1,755,653
Licenses and Permits	300,497	-	-	356,565	657,062
Fines and Forfeitures	413,394	-	-	64,178	477,572
Charges for Services	859,367	-	-	-	859,367
Interest Earnings	6,541	676	3,616	1,630	12,463
Other Revenues	102,728	-	-	500	103,228
Total Revenues	13,143,451	32,175	1,783,103	1,257,181	16,215,910
Expenditures					
Current					
General Government	2,296,149	-	-	26,467	2,322,616
Public Safety	5,278,467	32,175	-	36,173	5,346,815
Public Works	2,084,076	-	208,774	-	2,292,850
Judicial	969,250	-	-	-	969,250
Health and Welfare	446,089	-	-	37,422	483,511
Culture and Recreation	417,676	-	-	-	417,676
Intergovernmental	203,341	-	391,487	-	594,828
Debt Service					
Principal	390,874	-	-	3,446	394,320
Interest and Fiscal Charges	38,421	-	-	5	38,426
Capital Outlay	-	-	148,905	1,609,762	1,758,667
Total Expenditures	12,124,343	32,175	749,166	1,713,275	14,618,959
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,019,108	-	1,033,937	(456,094)	1,596,951
Other Financing Sources (Uses)					
Transfers From Other Funds	21,302	-	-	-	21,302
Transfers To Other Funds	(159,780)	-	-	(7,200)	(166,980)
Insurance Recoveries	59,065	-	-	-	59,065
Total Other Financing Sources (Uses)	(79,413)	-	-	(7,200)	(86,613)
Net Change in Fund Balances	939,695	-	1,033,937	(463,294)	1,510,338
Fund Balance - Beginning of Year	7,390,927	-	2,437,609	2,877,819	12,706,355
Fund Balance - End of Year	\$ 8,330,622	\$ -	\$ 3,471,546	\$ 2,414,525	\$ 14,216,693

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Net Changes In Fund Balances - Total Governmental Funds \$ 1,510,338

Amounts reported for governmental activities in the statement of activities differ from amounts reported in the governmental fund statement of revenues, expenditures, and changes in fund balances due to the following:

Investment in joint venture is not available during the current period.

Change in Investment in Joint Venture 5,987,361

Net Pension Asset

Net pension asset is not available during the current period and therefore, is not reported in the funds.

Increase in Net Pension Asset 659,427

Governmental Funds Report Capital Outlays as Expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.

Depreciation Expense (1,151,893)

Capital Outlay 2,003,802

Deferred outflows of resources related to pensions is not available during the current period and therefore is not reported in the funds.

Change in Deferred Outflows of Resources Related to Pensions (207,406)

Long-Term Debt

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:

Notes payable 394,320

Contract Payable 3,914

Net pension liability -

Compensated Absences (149,486)

Deferred inflows of resources related to pensions is not available during the current period and therefore is not reported in the funds.

Change in Deferred Inflows of Resources Related to Pensions (112,815)

Revenues

Because some revenues will not be collected for several months after the government's year end, they are not considered available revenues and are unearned in the governmental funds. Unearned revenues increased by this amount during the year.

125,316

Change in Net Position of Governmental Activities \$ 9,062,878

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2022 Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Taxes				
Property Taxes	\$ 6,649,190	\$ 6,649,190	\$ 6,589,720	\$ (59,470)
Sales Taxes	875,000	875,000	1,192,255	317,255
Other Taxes	2,456,091	2,456,091	2,774,703	318,612
Intergovernmental	663,133	703,094	904,246	201,152
Licenses and Permits	177,400	229,400	300,497	71,097
Fines and Forfeitures	355,000	355,000	413,394	58,394
Charges for Services	671,300	711,437	859,367	147,930
Interest Earnings	14,000	14,000	6,541	(7,459)
Miscellaneous	9,500	42,350	102,728	60,378
Total Revenues	<u>11,870,614</u>	<u>12,035,562</u>	<u>13,143,451</u>	<u>1,107,889</u>
Expenditures				
Current				
<i>General Government</i>				
Board of Commissioners	238,749	275,098	272,686	2,412
Executive	206,953	211,923	211,923	-
Tax Commissioner's Office	253,836	253,836	242,790	11,046
Tax Assessors	318,824	320,899	320,899	-
Elections	30,779	30,779	26,680	4,099
Registrars	67,934	74,518	73,311	1,207
Financial Administration	199,523	199,523	187,691	11,832
Human Resources	104,650	104,650	91,163	13,487
Public Buildings	166,088	181,212	181,212	-
Planning and Zoning Office	261,023	313,023	312,843	180
Library	124,443	124,443	123,388	1,055
Animal Control	157,474	157,474	141,050	16,424
Economic Development	107,513	107,513	107,513	-
Conservation Salary	3,000	3,000	3,000	-
Total General Government	<u>2,240,789</u>	<u>2,357,891</u>	<u>2,296,149</u>	<u>61,742</u>

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(CONTINUED)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2022 Actual</u>	<u>Variance with Final Budget</u>
<i>Judicial</i>				
Superior Court	\$ 409,023	\$ 409,023	\$ 370,787	\$ 38,236
Probate Court	202,262	202,262	189,289	12,973
Magistrate Court	138,836	142,177	142,177	-
Juvenile Court	5,000	5,000	3,667	1,333
Courthouse Security	113,563	113,563	95,465	18,098
Other Court Costs	174,902	174,902	167,865	7,037
Total Judicial	<u>1,043,586</u>	<u>1,046,927</u>	<u>969,250</u>	<u>77,677</u>
<i>Public Safety</i>				
Sheriff's Office	2,536,643	2,456,115	2,452,023	4,092
Jail Operations	1,015,987	1,114,987	1,113,144	1,843
Fire Protection	1,296,952	1,350,585	1,350,585	-
E911	362,715	362,715	362,715	-
Total Public Safety	<u>5,212,297</u>	<u>5,284,402</u>	<u>5,278,467</u>	<u>5,935</u>
<i>Public Works</i>	<u>2,007,719</u>	<u>2,084,076</u>	<u>2,084,076</u>	<u>-</u>
Total Public Works	<u>2,007,719</u>	<u>2,084,076</u>	<u>2,084,076</u>	<u>-</u>
<i>Health and Welfare</i>				
Health Department	71,517	71,517	66,178	5,339
Emergency Management Agency	14,463	16,152	16,152	-
Coroner	25,895	25,895	23,411	2,484
County Welfare	10,375	10,375	10,375	-
Senior Center	250,866	330,928	329,973	955
Total Health and Welfare	<u>373,116</u>	<u>454,867</u>	<u>446,089</u>	<u>8,778</u>
<i>Culture and Recreation</i>				
Recreation	272,969	376,249	376,249	-
County Extension Service	66,887	66,887	41,427	25,460
Total Culture and Recreation	<u>339,856</u>	<u>443,136</u>	<u>417,676</u>	<u>25,460</u>

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(CONTINUED)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2022 Actual</u>	<u>Variance with Final Budget</u>
<i>Intergovernmental</i>				
Jasper County Board of Education	\$ 32,500	\$ 32,500	\$ 38,489	\$ (5,989)
Jasper County Water Sewer Authority	42,900	42,900	42,900	-
Other	65,636	65,636	65,636	-
Family Connection	56,500	56,500	56,316	184
Total Intergovernmental	<u>197,536</u>	<u>197,536</u>	<u>203,341</u>	<u>(5,805)</u>
<i>Debt Service</i>				
Principal Retirement	390,543	390,874	390,874	-
Interest and Fiscal Charges	38,753	38,422	38,421	1
Total Debt Service	<u>429,296</u>	<u>429,296</u>	<u>429,295</u>	<u>1</u>
Total Expenditures	<u>11,844,195</u>	<u>12,298,131</u>	<u>12,124,343</u>	<u>173,788</u>
Excess Revenue Over (Under) Expenditures	<u>26,419</u>	<u>(262,569)</u>	<u>1,019,108</u>	<u>1,281,677</u>
Other Financing Sources (Uses)				
Transfer From Curbside	14,102	14,102	21,302	7,200
Transfer To Landfill	(159,780)	(159,780)	(159,780)	-
Transfer To Capital Improvements	(93,663)	(93,663)	-	93,663
Insurance Recoveries	-	22,464	59,065	36,601
Total Other Financing Sources (Uses)	<u>(239,341)</u>	<u>(216,877)</u>	<u>(79,413)</u>	<u>137,464</u>
Net Change in Fund Balances	<u>(212,922)</u>	<u>(479,446)</u>	<u>939,695</u>	<u>1,419,141</u>
Fund Balances - Beginning of Year	<u>7,390,927</u>	<u>7,390,927</u>	<u>7,390,927</u>	<u>-</u>
Fund Balances - End of Year	<u><u>\$ 7,178,005</u></u>	<u><u>\$ 6,911,481</u></u>	<u><u>\$ 8,330,622</u></u>	<u><u>\$ 1,419,141</u></u>

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
AMERICAN RESUCE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2022 Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 31,499	\$ 31,499
Interest Earnings	-	-	676	676
Total Revenues	<u>-</u>	<u>-</u>	<u>32,175</u>	<u>32,175</u>
Expenditures				
Current				
Public Safety	<u>35,000</u>	<u>35,000</u>	<u>32,175</u>	<u>2,825</u>
Total Expenditures	<u>35,000</u>	<u>35,000</u>	<u>32,175</u>	<u>2,825</u>
Net Change in Fund Balances	(35,000)	(35,000)	-	29,350
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ (35,000)</u>	<u>\$ (35,000)</u>	<u>\$ -</u>	<u>\$ 29,350</u>

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

	Business-Type Activities - Enterprise Funds		
	Landfill	Curbside	Total
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 1,008,763	\$ 193,704	\$ 1,202,467
Receivables			
Accounts, Net	9,548	46,099	55,647
Due From Other funds	1,371	2,832	4,203
Total Current Assets	<u>1,019,682</u>	<u>242,635</u>	<u>1,262,317</u>
Long-Term Assets			
Capital Assets			
Nondepreciable	1,500	-	1,500
Depreciable, Net	127,530	-	127,530
Total Long-Term Assets	<u>129,030</u>	<u>-</u>	<u>129,030</u>
Total Assets	<u>1,148,712</u>	<u>242,635</u>	<u>1,391,347</u>
Liabilities			
Current Liabilities			
Accounts Payable	13,010	69,216	82,226
Accrued Payables	4,321	-	4,321
Compensated Absences	101	-	101
Landfill Closure and Post-Closure Care Payable	86,657	-	86,657
Total Current Liabilities	<u>104,089</u>	<u>69,216</u>	<u>173,305</u>
Long-Term Liabilities			
Landfill Closure and Post-Closure Care Payable	1,475,272	-	1,475,272
Total Long-Term Liabilities	<u>1,475,272</u>	<u>-</u>	<u>1,475,272</u>
Total Liabilities	<u>1,579,361</u>	<u>69,216</u>	<u>1,648,577</u>
Net Position			
Investment in Capital Assets	129,030	-	129,030
Unrestricted (Deficit)	(559,679)	173,419	(386,260)
Total Net Position (Deficit)	<u>\$ (430,649)</u>	<u>\$ 173,419</u>	<u>\$ (257,230)</u>

See accompanying notes which are an integral part of these financial statements.

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

	Business-Type Activities - Enterprise Funds		
	Landfill	Curbside	Total
Operating Revenues			
Charges for Services	\$ 203,645	\$ 810,259	\$ 1,013,904
Other Income	19,918	33,201	53,119
Total Operating Revenues	223,563	843,460	1,067,023
Operating Expenses			
Salaries and Benefits	76,934	20,000	96,934
Purchased Services	117,611	816,790	934,401
Repairs and Maintenance	67,947	-	67,947
Post-Closure	86,657	-	86,657
Other	66,369	2,791	69,160
Depreciation	18,104	-	18,104
Total Operating Expenses	433,622	839,581	1,273,203
Operating Income (Loss)	(210,059)	3,879	(206,180)
Nonoperating Revenues			
Interest Earnings	250	4,644	4,894
Total Nonoperating Revenues	250	4,644	4,894
Income (Loss) before Transfers	(209,809)	8,523	(201,286)
Transfers (To) From Other Funds	159,780	(14,102)	145,678
Change in Net Position	(50,029)	(5,579)	(55,608)
Net Position (Deficit) - Beginning of Year	(380,620)	178,998	(201,622)
Net Position (Deficit) - End of Year	\$ (430,649)	\$ 173,419	\$ (257,230)

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Landfill</u>	<u>Curbside</u>	<u>Total</u>
Cash Flows from Operating Activities			
Cash Received from Customers and Other Users	\$ 217,440	\$ 848,092	\$ 1,065,532
Cash Payments to Employees for Services	(72,512)	(20,000)	(92,512)
Cash Payments for Goods and Services	<u>(244,408)</u>	<u>(816,257)</u>	<u>(1,060,665)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(99,480)</u>	<u>11,835</u>	<u>(87,645)</u>
Cash Flows from Noncapital Financing Activities			
Transfers (To) From Other Funds	<u>159,780</u>	<u>(14,102)</u>	<u>145,678</u>
Net Cash Flows from Noncapital Financing Activities	<u>159,780</u>	<u>(14,102)</u>	<u>145,678</u>
Cash Flows from Investing Activities			
Interest Earnings	<u>250</u>	<u>4,644</u>	<u>4,894</u>
Net Cash Flows from Investing Activities	<u>250</u>	<u>4,644</u>	<u>4,894</u>
Net Increase (Decrease) in Cash and Cash Equivalents	60,550	2,377	62,927
Cash and Cash Equivalents - Beginning of Year	<u>948,213</u>	<u>191,327</u>	<u>1,139,540</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 1,008,763</u></u>	<u><u>\$ 193,704</u></u>	<u><u>\$ 1,202,467</u></u>

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(CONTINUED)

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Landfill</u>	<u>Curbside</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$ (210,059)	\$ 3,879	\$ (206,180)
Adjustments			
Depreciation	18,104	-	18,104
(Increase) Decrease in Assets			
Accounts Receivable	(7,519)	4,632	(2,887)
Interfund Receivable	1,396	(2,832)	(1,436)
Increase (Decrease) in Liabilities			
Accounts Payable	7,520	6,156	13,676
Accrued Payables	4,321	-	4,321
Compensated Absences	101	-	101
Post-Closure Costs	86,656	-	86,656
Net Cash Provided by (Used in) Operating Activities	<u><u>\$ (99,480)</u></u>	<u><u>\$ 11,835</u></u>	<u><u>\$ (87,645)</u></u>

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Custodial Funds
Assets	
Cash and Cash Equivalents	\$ 936,925
Taxes Receivable for Other Governments	1,073,644
Total Assets	<u>2,010,569</u>
Liabilities	
Funds Due To Other Local Governments	467,404
Funds Due To Others	60,861
Uncollected Taxes	1,073,644
Total Liabilities	<u>1,601,909</u>
Net Position	
Restricted for Individuals, Organizations, and Other Governments	408,660
Total Net Position	<u><u>\$ 408,660</u></u>

See accompanying notes which are an integral part of these financial statements.

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

	Custodial Funds
Additions	
Taxes Collected for Other Governments	\$ 22,704,895
Fines Collected for Other Governments	977,248
Funds Collected for Others	948,858
Total Additions	<u>24,631,001</u>
Deductions	
Taxes Distributed to Other Governments	22,724,333
Fines Distributed to Other Governments	887,582
Funds Distributed to Others	850,346
Total Deductions	<u>24,462,261</u>
Changes in Net Position	168,740
Net Position - Beginning of Year	<u>239,920</u>
Net Position - End of Year	<u><u>\$ 408,660</u></u>

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
COMBINING STATEMENTS OF NET POSITION
COMPONENT UNITS
JUNE 30, 2022 AND DECEMBER 31, 2021

	June 30 Jasper County Health Department	June 30 Jasper County Joint 911 Authority	June 30 Jasper County Public Facilities Authority	December 31 Development Authority of Jasper County	Total
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 166,169	\$ 118,116	\$ 2,520	\$ 352,599	\$ 639,404
Receivables					
Accounts	8,223	46,034	-	7,394	61,651
Lease	-	-	-	620,346	620,346
Non-Current Assets					
Lease Receivable	-	-	-	5,644,345	5,644,345
Capital Assets					
Nondepreciable	-	-	-	625,702	625,702
Depreciable Capital Assets, Net	16,450	223,713	-	738,363	978,526
Intangible Asset Right-to-Use	422,218	-	-	-	422,218
Total Assets	613,060	387,863	2,520	7,988,749	8,992,192
Deferred Outflows of Resources					
Deferred Outflows of Resources Related to					
Pensions	76,468	28,563	-	-	105,031
OPEB	14,049	-	-	-	14,049
Total Deferred Outflows of Resources	90,517	28,563	-	-	119,080
Liabilities					
Current Liabilities					
Accounts Payable	18,377	3,098	-	-	21,475
Accrued Expenses	5,605	12,368	-	14,379	32,352
Compensated Absences	-	4,549	-	-	4,549
Leases Payable	27,155	-	-	-	27,155
Notes Payable	-	-	-	133,151	133,151
Bonds Payable	-	-	-	550,972	550,972
Long-Term Liabilities					
Compensated Absences	22,140	-	-	-	22,140
Leases Payable	395,063	-	-	-	395,063
Notes Payable	-	-	-	1,822,569	1,822,569
Bonds Payable	-	-	-	3,961,837	3,961,837
Net Pension Liability	124,617	20,348	-	-	144,965
Net OPEB Liability (Asset)	(16,013)	-	-	-	(16,013)
Total Liabilities	576,944	40,363	-	6,482,908	7,100,215
Deferred Inflows of Resources					
Deferred Inflows of Resources Related to					
Pensions	133,275	139,229	-	-	272,504
OPEB	76,279	-	-	-	76,279
Total Deferred Inflows of Resources	209,554	139,229	-	-	348,783
Net Position					
Net Investment in Capital Assets	16,450	223,713	-	1,364,065	1,604,228
Restricted					
Capital Projects	-	-	-	166,279	166,279
Unrestricted (Deficit)	(99,371)	13,121	2,520	(24,503)	(108,233)
Total Net Position (Deficit)	\$ (82,921)	\$ 236,834	\$ 2,520	\$ 1,505,841	\$ 1,662,274

*The effective date for the implementation of GASB No. 87 - Leases is July 1, 2021. The Development Authority of Jasper County has elected not to early implement GASB No. 87 - Leases, as of and for the year ended December 31, 2021.

See accompanying notes which are an integral part of these financial statements.

JASPER COUNTY, GEORGIA
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED JUNE 30, 2022 AND DECEMBER 31, 2021

	June 30 Jasper County Health Department	June 30 Jasper County Joint 911 Authority	June 30 Jasper County Public Facilities Authority	December 31 Development Authority of Jasper County	Total
Expenses					
General Government	\$ -	\$ 622,016	\$ 80	\$ -	\$ 622,096
Health and Welfare	456,429	-	-	-	456,429
Economic Development	-	-	-	387,725	387,725
Total Expenses	456,429	622,016	80	387,725	1,466,250
Revenues					
Program Revenues					
Charges for Services	179,720	266,937	-	-	446,657
Operating Grants and Contributions	302,304	369,174	2,600	420,095	1,094,173
Capital Grants and Contributions	-	-	-	32,851	32,851
Total Program Revenues	482,024	636,111	2,600	452,946	1,573,681
Net Program (Expense)	25,595	14,095	2,520	65,221	107,431
General Revenues					
Interest Earnings	93	37	-	624	754
Miscellaneous	-	-	-	3,000	3,000
Total General Revenues	93	37	-	3,624	3,754
Change in Net Position	25,688	14,132	2,520	68,845	111,185
Net Position (Deficit) - Beginning of Year, Restated	(108,609)	222,702	-	1,436,996	1,551,089
Net Position (Deficit) - End of Year	\$ (82,921)	\$ 236,834	\$ 2,520	\$ 1,505,841	\$ 1,662,274

*The effective date for the implementation of GASB No. 87 - Leases is July 1, 2021. The Development Authority of Jasper County has elected not to early implement GASB No. 87 - Leases, as of and for the year ended December 31, 2021.

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NOTES TO THE FINANCIAL STATEMENTS

JASPER COUNTY, GEORGIA

NOTES TO THE FINANCIAL STATEMENTS

Jasper County, Georgia (the County) was chartered by an act of the General Assembly of the State of Georgia. The County operates under a County Commission form of government and provides the following services as authorized by state law: general administrative services, public safety, roads and bridges, courts, and health and welfare. The County also operates two enterprise funds, a landfill, and curbside pickup.

(1) Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

The most significant of the County's accounting policies are described below.

Reporting Entity

As required by GAAP, the financial statements of the reporting entity include those of Jasper County (the primary government) and any component units. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationships with the County. In conformity with generally accepted accounting principles, as set forth in Statement of GASB No. 61 *The Financial Reporting Entity: Omnibus, an amendment of GASB Statement No. 14 and 34*, the County's relationships with other governments and agencies have been examined. The financial statements of each component unit have been included as a discretely presented component unit. The component unit columns in the combined financial statements include the financial data for the Jasper County Joint 911 Authority, as of June 30, 2022, the Development Authority of Jasper County, as of December 31, 2021, the Jasper County Health Department, as of June 30, 2022, and the Jasper County Public Facilities Authority, as of June 30, 2022. The financial information for the component units is reported in the statement of net position in a column separate from the primary government to emphasize they are legally separate from the County.

Jasper County Health Department - This agency offers immunizations and other direct health service to citizens of Jasper County as well as inspections and other preventive types of services. While a local board is appointed to oversee the operations of this agency, it is a state dependent agency. The County appoints the voting majority of the board. The County provides significant operating subsidies to the department. The Health Department maintains its financial records on a fiscal year ending June 30.

Jasper County Joint 911 Authority - The Authority provides emergency call answering services and day to day radio communications dispatch services for law enforcement, emergency management, fire, and emergency medical service. The Authority receives funding from Jasper County. The Authority is governed by a board comprised of five (5) members appointed by the County, three (3) members by the City of Monticello, and one (1) member by the City of Shady Dale. Specific information relative to the Authority may be obtained at the Jasper County Commissioner's Office. The Authority does not issue separate financial statements.

(1) Summary of Significant Accounting Policies (Continued)

Reporting Entity (Continued)

Jasper County Public Facilities Authority – The Authority promotes the public good and well-being of the citizens of Jasper County by through its ability to enable financing to provide long-term capital projects including facilities, equipment, and services within Jasper County. The Authority was established by the Jasper County Board of Commissioners and approved by act by the Georgia General Assembly. The Authority is comprised of five (5) members who are residents of Jasper County and are appointed by the Board of Commissioners of Jasper County.

Development Authority of Jasper County - The Authority exists for the purpose of promoting and developing for the public good and general welfare, industry and trade, trade commerce, and employment opportunity in the County. The County makes all appointments to the Board. The County provides significant operating subsidies to the Authority. The Authority maintains its financial records on a calendar year ending December 31.

Complete financial statements of the individual component units can be obtained directly from their administrative office as follows:

Development Authority of Jasper County
P.O. Box 270
Monticello, GA 31064

Jasper County Board of Health
825 Eatonton Street
Monticello, GA 31064

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information on all of the nonfiduciary activities of the primary government and its component units. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and grants and County's general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers.

The statement of net position presents the financial position of the governmental and business-type activities of the County and it's discretely presented component units at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

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.

(1) Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

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.

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary, and fiduciary funds.

Major individual governmental and enterprise funds are reported in separate columns.

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds - Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance.

The following are the County's major governmental funds:

General Fund - The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Georgia.

American Rescue Fund - The special revenue fund was established to account for the federal grant funds received and administered by the County.

2018 SPLOST Capital Project Fund - The capital project fund collects sales taxes and uses these revenues to complete various budgeted roads, streets, and bridges projects; recreation projects; and public safety projects.

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. The proprietary funds are classified as enterprise funds.

The Landfill Fund - This fund is used to account for the operation of the County's landfill.

Curbside Fund - This fund is used to account for solid waste disposition.

Fiduciary Funds - Custodial Funds are used to account for assets held in a custodial capacity for individuals, organizations, or other governments. The County's fiduciary funds are all custodial funds.

(1) Summary of Significant Accounting Policies (Continued)

Measurement Focus

Government-Wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures. Custodial funds use the accrual basis of accounting to recognize assets and liabilities.

Revenues - Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase “available for exchange transactions” means expected to be received within 60 days of year-end.

Revenues - Non-Exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 6.) Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, and federal and state grants.

(1) Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as unearned revenue (i.e., they are measurable but not available) rather than as revenue.

Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as unearned revenue.

Expenses / Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

Cash and Cash Equivalents

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

Receivables

All trade and property tax receivables are reported net of an allowance for uncollectible, where applicable.

Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as interfund receivables / interfund payables. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

The County reports capital assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. Capital assets utilized by enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the enterprise funds' statement of net position.

Purchased capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at acquisition value at the date donation. The County maintains a capitalization threshold of five thousand dollars (\$5,000). The County began reporting infrastructure consisting of roads and bridges on January 1, 2004. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend an asset's life are expensed.

(1) Summary of Significant Accounting Policies (Continued)

Capital Assets (Continued)

All reported capital assets are depreciated except for land, right-of-ways, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement.

Depreciation is computed using the straight-line method over the following useful lives:

Asset Class	Estimated Lives	
	Governmental Activities	Business-Type Activities
Buildings	20-40 Years	25-40 Years
Machinery and Equipment	3-10 Years	3-10 Years
Vehicles	3-10 Years	3-5 Years
Site Improvements	5-10 Years	5-10 Years
Infrastructure	20-30 Years	20-30 Years

At the inception of notes payable for capital asset purchases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum debt service payments.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Proprietary funds report the total compensated liability in each individual fund at the fund reporting level. Governmental funds report the compensated absence liability at the fund reporting level only "*when due*."

Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources (expense/expenditures) until then. The County has one item that qualifies for reporting in this category. The deferred outflow of resources related to the pension plans. This amount is deferred and will be recognized as a reduction of the net pension liability in future years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of deferred inflows of resources. One type is reported at the government-wide level for deferred inflows of resources for the net difference between projected and actual earnings on pension plan investments and one type is reported at the governmental fund level, which arises only under a modified accrual basis of accounting. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and an intergovernmental grant. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

(1) Summary of Significant Accounting Policies (Continued)

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are “due for payment” during the current year. Notes payable are recognized as a liability in the governmental fund financial statements when due.

Net Position Flow Assumption

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

It is the government’s policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

Fund Equity

In the financial statements, governmental funds report the following classifications of fund balance in accordance with *GASB Statement No. 54*:

- Nonspendable - amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted - amounts are restricted when constraints have been placed on the use of resources by (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed - amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board through adoption of a resolution. The Board of Commissioners also may modify or rescind the commitment.
- Assigned - amounts that are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the Finance Director to assign fund balances.
- Unassigned - amounts that have not been assigned to other funds and that are not restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions - When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County’s policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County’s policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

The County’s fund balance policy requires a minimum level of unassigned fund balance of no less than 25 percent of the general fund revenue budget at the fiscal year end. It is the County’s goal to maintain an unrestricted fund balance of 50 percent of the general fund revenue budget, and during no time unless a catastrophic event occurs shall the unrestricted fund balance drop below 45 percent of the County’s general fund revenue budget.

(1) Summary of Significant Accounting Policies (Continued)

Fund Equity (Continued)

The following is a summary of the fund balance classifications as of June 30, 2022:

	General Fund	2018 SPLOST	Nonmajor Governmental	Total
Fund Balances				
Nonspendable				
Prepays	\$ 87,862	\$ -	\$ -	\$ 87,862
Restricted				
Law Enforcement	-	-	20,910	20,910
Animal Control	5,000	-	-	5,000
Court Programs	-	-	265,027	265,027
Capital Outlay	-	3,471,546	1,771,077	5,242,623
Assigned				
Working Capital	1,000,000	-	-	1,000,000
Juvenile Court	5,780	-	-	5,780
Recreation	5,000	-	-	5,000
Capital Outlay	-	-	357,511	357,511
Fund Balance				
FY23 Appropriation	50,971	-	-	50,971
Unassigned	7,176,009	-	-	7,176,009
Total Fund Balances	\$ 8,330,622	\$ 3,471,546	\$ 2,414,525	\$ 14,216,693

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for Landfill and Curbside services. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. Investment earnings are classified as nonoperating revenues. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets or from grants or outside contributions of resources restricted to capital acquisition and construction.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and the after nonoperating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business-type activities column are eliminated.

(1) Summary of Significant Accounting Policies (Continued)

Estimates

The preparation of the financial statements in conformity with GAAP 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.

(2) Stewardship, Compliance, and Accountability

Budgetary Information

An annual operating budget is prepared for the general fund and all special revenue funds. The general fund and special revenue funds are subject to budgetary control on a departmental basis within each individual fund. Budgets are prepared for the capital projects funds on a project-length basis, which usually covers two or more years. The budget resolution reflects the total of each department's appropriation in each fund.

The general fund budget is adopted on a basis consistent with GAAP except that the occurrence of capital lease obligations and the related capital lease expenditures are not budgeted. Budgets for the special revenue funds are adopted on a basis consistent with GAAP. Budgets for capital projects funds are adopted on a basis consistent with GAAP except the budget period is a project period rather than an annual period. Any change in total to a fund or departmental appropriation within a fund requires approval of the County Commission. The County Manager may approve budget transfers within departments. The County Commission must approve transfers between departments.

All unexpended annual appropriations lapse at year-end.

Deficit Net Position

The Landfill Fund had a deficit net position of \$430,649. The County will closely monitor spending in this fund during future periods.

Expenditures over Appropriations

The following had expenditures and transfers out in excess of appropriations:

<u>Fund</u>	<u>Amount</u>
General Fund	
General Government	
Intergovernmental	
Jasper County Board of Education	\$ 5,989
Special Revenue Funds	
Law Library Fund	
Public Safety	3,326
Hotel / Motel Fund	
General Government	4,200

(3) Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes and County policy require all deposits (other than federal or state government instruments) to be collateralized by depository insurance; obligations of the U.S. government; or bonds of public authorities, countries, or municipalities. As of June 30, 2022, the County had no bank balances that were exposed to custodial credit risk.

(4) Receivables

Receivables at June 30, 2022, consisted of taxes, interest, accounts (billings for user charges, including unbilled utility receivables), and intergovernmental receivables arising from grants. Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

	General	Nonmajor			
	Fund	Governmental	Landfill	Curbside	Total
		Funds	Fund	Fund	
Receivables					
Taxes	\$ 444,474	\$ -	\$ -	\$ -	\$ 444,474
Accounts	136,674	4,440	9,548	51,361	202,023
EMS Collections	292,369	-	-	-	292,369
Gross Receivables	873,517	4,440	9,548	51,361	938,866
Less Allowance for Uncollectible	(273,522)	-	-	(5,262)	(278,784)
Net Total Receivables	\$ 599,995	\$ 4,440	\$ 9,548	\$ 46,099	\$ 660,082

(5) Due From Other Governments

	Federal	State	Total
Fund			
General	\$ 36,068	\$ 117,873	\$ 153,941
2018 SPLOST	-	175,932	175,932
Nonmajor Governmental			
Funds	585,311	-	585,311
Total	\$ 621,379	\$ 293,805	\$ 915,184

(6) Property Taxes

The Board of Commissioners levied the 2021 property tax digest on August 2, 2021. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 20, 2021 and were payable within 60 days or December 20, 2021.

(7) Capital Assets

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance 7/1/2021	Additions	Deductions	Transfers	Balance 6/30/2022
Governmental Activities					
Nondepreciable Capital Assets					
Land	\$ 68,000	\$ -	\$ -	\$ -	\$ 68,000
Construction in Progress	-	148,905	-	-	148,905
Total Nondepreciable Capital Assets	<u>68,000</u>	<u>148,905</u>	<u>-</u>	<u>-</u>	<u>216,905</u>
Depreciable Capital Assets					
Buildings	8,515,990	12,500	-	-	8,528,490
Machinery and Equipment	3,489,492	226,645	-	-	3,716,137
Infrastructure	3,891,945	564,652	-	-	4,456,597
Site Improvements	90,708	-	-	-	90,708
Vehicles	4,104,112	1,051,100	(47,843)	-	5,107,369
Total Depreciable Capital Assets	<u>20,092,247</u>	<u>1,854,897</u>	<u>(47,843)</u>	<u>-</u>	<u>21,899,301</u>
Total Capital Assets	<u>20,160,247</u>	<u>2,003,802</u>	<u>(47,843)</u>	<u>-</u>	<u>22,116,206</u>
Accumulated Depreciation					
Buildings	(4,852,439)	(292,850)	-	-	(5,145,289)
Machinery and Equipment	(2,317,353)	(305,068)	-	-	(2,622,421)
Infrastructure	(966,552)	(201,655)	-	-	(1,168,207)
Site Improvements	(53,157)	(6,726)	-	-	(59,883)
Vehicles	(3,233,508)	(345,594)	47,843	-	(3,531,259)
Total Accumulated Depreciation	<u>(11,423,009)</u>	<u>(1,151,893)</u>	<u>47,843</u>	<u>-</u>	<u>(12,527,059)</u>
Governmental Activities					
Capital Assets, Net	<u>\$ 8,737,238</u>	<u>\$ 851,909</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,589,147</u>
					Less Related Long-Term Debt Outstanding (912,402)
					Less Any Other (Non-Debt) Capital Related Liabilities <u>(48,856)</u>
					Net Investment in Capital Assets \$ 8,627,889

Governmental Activities Depreciation Expense

General Government	\$ 170,978
Public Safety	473,422
Public Works	445,600
Judicial	2,636
Health and Welfare	41,256
Culture and Recreation	<u>18,001</u>
Total Governmental Activities Depreciation Expense	\$ 1,151,893

(7) Capital Assets (Continued)

	Balance 7/1/2021	Additions	Deductions	Transfers	Balance 6/30/2022
Business-Type Activities					
Nondepreciable Capital Assets					
Land	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
Total Nondepreciable Capital Assets	1,500	-	-	-	1,500
Depreciable Capital Assets					
Buildings	12,949	-	-	-	12,949
Machinery and Equipment	624,643	-	(109,796)	-	514,847
Vehicles	25,794	-	-	-	25,794
Improvements	134,846	-	-	-	134,846
Total Depreciable Capital Assets	798,232	-	(109,796)	-	688,436
Total Capital Assets	799,732	-	(109,796)	-	689,936
Accumulated Depreciation					
Buildings	(6,475)	(1,295)	-	-	(7,770)
Machinery and Equipment	(592,361)	(12,105)	109,796	-	(494,670)
Vehicles	(25,794)	-	-	-	(25,794)
Improvements	(27,968)	(4,704)	-	-	(32,672)
Total Accumulated Depreciation	(652,598)	(18,104)	109,796	-	(560,906)
Business-Type Activities					
Capital Assets, Net	<u>\$ 147,134</u>	<u>\$ (18,104)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,030</u>

Business-Type Activities Depreciation Expense:

Landfill	<u>\$ 18,104</u>
Total Business-Type Activities Depreciation Expense	<u><u>\$ 18,104</u></u>

(7) Capital Assets (Continued)***Discretely Presented Component Units***

Activity for the Jasper County Health Department for the fiscal year ended June 30, 2022 was as follows:

	Restated Balance 6/30/2021	Additions	Deletions	Balance 6/30/2022
Governmental Activities				
Depreciable Capital Assets				
Office and Medical Equipment	\$ 62,446	\$ 3,584	\$ -	\$ 66,030
Total Capital Assets	62,446	3,584	-	66,030
Accumulated Depreciation				
Office and Medical Equipment	(45,885)	(3,695)	-	(49,580)
Total Accumulated Depreciation	(45,885)	(3,695)	-	(49,580)
Depreciable Capital Assets, Net	16,561	(111)	-	16,450
Intangible Assets Right-to-Use				
Building	448,181	-	-	448,181
Total Intangible Assets Right-to-Use	448,181	-	-	448,181
Accumulated Amortization				
Building	-	(25,963)	-	(25,963)
Total Accumulated Amortization	448,181	-	-	448,181
Intangible Assets Right-to-Use, Net	448,181	(25,963)	-	422,218
Governmental Capital Assets, Net	\$ 464,742	\$ (26,074)	\$ -	\$ 438,668
Governmental Activities Depreciation / Amortization Expense				
Health		\$ 29,658		
		<u>\$ 29,658</u>		

(7) Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Jasper County Joint 911 Authority for the fiscal year ended June 30, 2022 was as follows:

	Balance 6/30/2021	Additions	Deletions	Balance 6/30/2022
Governmental Activities				
Depreciable Capital Assets				
Buildings	\$ 100,702	\$ -	\$ -	\$ 100,702
Furniture and Equipment	513,456	-	-	513,456
Total Capital Assets	614,158	-	-	614,158
Accumulated Depreciation				
Buildings	(81,832)	(3,357)	-	(85,189)
Furniture and Equipment	(255,632)	(49,624)	-	(305,256)
Total Accumulated Depreciation	(337,464)	(52,981)	-	(390,445)
Governmental Capital				
Assets, Net	\$ 276,694	\$ (52,981)	\$ -	\$ 223,713
Governmental Activities Depreciation Expenses				
General Government		\$ 52,981		
		<u>\$ 52,981</u>		

(7) Capital Assets (Continued)

Discretely Presented Component Units (Continued)

Activity for the Development Authority of Jasper County for the fiscal year ended December 31, 2021 was as follows:

Development Authority	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$ 625,702	\$ -	\$ -	\$ 625,702
Construction in progress	-	-	-	-
Total Nondepreciable Capital Assets	625,702	-	-	625,702
Depreciable Capital Assets				
Machinery and Equipment	804,363	-	-	804,363
Total Depreciable Capital Assets	804,363	-	-	804,363
Total Capital Assets	1,430,065	-	-	1,430,065
Accumulated Depreciation				
Machinery and Equipment	(45,633)	(20,367)	-	(66,000)
Total Accumulated Depreciation	(45,633)	(20,367)	-	(66,000)
Governmental Capital Assets, Net	\$ 1,384,432	\$ (20,367)	\$ -	\$ 1,364,065

Governmental Activities Depreciation Expense:

Economic Development	<u>\$ 20,367</u>
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(8) Interfund Balances, Transfers, and Advances

Interfund balances at June 30, 2022, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The County expects to repay all interfund balances within one year.

The composition of the due to/from other funds as of June 30, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	2018 SPLOST Fund	\$ 225,293
	Nonmajor Governmental Funds	7,267
Landfill Fund	General Fund	1,371
Curbside Fund	General Fund	2,832
Nonmajor Governmental Funds	General Fund	18,525
Total		<u>\$ 255,288</u>

(8) Interfund Balances, Transfers, and Advances (Continued)

Interfund transfers for the fiscal year ended June 30, 2022, consisted of the following:

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
General Fund	Landfill Fund	\$ 159,780
Nonmajor Governmental Fund	General Fund	7,200
Curbside Fund	General Fund	14,102
Total		<u>\$ 181,082</u>

Transfers are used to report revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund from which it was originally provided once a project is completed.

All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer.

(9) Landfill Closure and Post-Closure Care Cost

State and federal laws and regulations require the Landfill to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Landfill reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet. The \$1,561,929 reported as landfill closure and post-closure care liability at June 30, 2022, represents the cumulative amount reported to date based on the use of 100 percent of the estimated capacity of the SL landfill site at Highway 212 and 76 percent of the estimated capacity of the C&D landfill site. These amounts are based on what it would cost to perform all closure and post-closure care in 2022. The County has estimated the closure and post-closure costs associated with the landfills to be \$1,941,387, leaving \$379,458 of closure and post-closure costs that has not yet been recognized by the County. The remaining estimated life of the C&D landfill site is 21 years. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

(10) Long-Term Debt

County Notes Payables - The County has entered into multiple note payables for the purchase of vehicles. The notes payable payments are reflected as debt service expenditures at the governmental fund reporting level. The vehicles acquired by these note payables are included in capital assets.

The outstanding balance of the corresponding liabilities is included in long-term debt. All equipment and vehicles acquired by the loans have a five-year estimated useful life. The cost of capital assets held under the loans is \$1,055,873 as of June 30, 2022. For fiscal year 2022, \$126,302 was included in depreciation expense, and \$650,772 was included in accumulated depreciation.

(10) Long-Term Debt (Continued)

The County has the following notes payable as of June 30, 2022:

Governmental Activities

\$157,461, 2018 BB&T loan, due in monthly installments of \$2,880 through 2023. Interest at 3.72%.	\$ 31,099
\$332,022, 2018 BB&T loan, due in monthly installments of \$4,517 through 2025. Interest at 3.86%.	149,293
\$504,400, 2019 Caterpillar loan, due in monthly installments of \$9,609 and a final payment of \$9,613 through 2023. Interest at 3.53%.	156,435
\$159,426, 2019 BB&T loan, due in monthly installments of \$2,897 through 2024. Interest at 3.45%.	69,772
\$168,000, 2020 ACCG loan, due in monthly installments of \$3,037 through 2025. Interest at 3.24%.	95,753
\$403,900, 2021 Bankcorp South loan, due in monthly installments of \$7,152 through 2025. Interest at 2.410%.	274,631
\$167,285, 2021 Bankcorp South loan, due in monthly installments of \$2,962 through 2026. Interest at 2.410%.	<u>135,419</u>
Total Governmental Activities	<u><u>\$ 912,402</u></u>

Future minimum loan payments are as follows:

Year	Governmental Activities	
	Principal	Interest
2023	\$ 369,370	\$ 24,397
2024	282,598	11,730
2025	196,879	4,400
2026	63,555	599
Total	<u><u>\$ 912,402</u></u>	<u><u>\$ 41,126</u></u>

(10) Long-Term Debt (Continued)

Contracts Payable - The County is contractually obligated to the purchase of the Four County Industrial site.

In June 2001, Four County Joint Industrial Development Authority issued a note in the amount of \$487,780 with the Georgia Environmental Finance Authority (GEFA) to finance the extension of water and wastewater service. Jasper County is obligated to pay 9.2 percent of the debt service on the note, which provides for quarterly payments through July 1, 2022 at an interest rate of 4.65 percent. During fiscal year 2022, Newton County Water and Sewerage Authority made a debt service payment of \$3,914, reducing the County's portion of the debt to \$3,057 as of June 30, 2022.

The County's debt service requirements to maturity on the contracts payable are as follows:

Year Ending June 30	Principal	Interest	Total
2023	\$ 3,057	\$ 72	\$ 3,129
	<u>\$ 3,057</u>	<u>\$ 72</u>	<u>\$ 3,129</u>

Changes in Long-Term Debt - Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2022:

	Outstanding 7/1/2021	Additions	Reductions	Outstanding 6/30/2022	Amounts Due in One Year
Governmental Activities					
Contracts Payable	\$ 6,971	\$ -	\$ (3,914)	\$ 3,057	\$ -
Notes Payable	1,306,722	-	(394,320)	912,402	369,370
Net Pension Liability (Asset)	(775,692)	-	(659,427)	(1,435,119)	-
Compensated Absences	211,007	354,593	(205,107)	360,493	205,107
Total Governmental Activities	<u>\$ 749,008</u>	<u>\$ 354,593</u>	<u>\$ (1,262,768)</u>	<u>\$ (159,167)</u>	<u>\$ 574,477</u>
Business-Type Activities					
Landfill Closure and Post-Closure Cost	\$ 1,475,273	\$ 86,656	\$ -	\$ 1,561,929	\$ 86,657
Compensated Absences	-	101	-	101	101
Total Business-Type Activities	<u>\$ 1,475,273</u>	<u>\$ 86,757</u>	<u>\$ -</u>	<u>\$ 1,562,030</u>	<u>\$ 86,758</u>

The governmental notes payable obligations will be paid from the general fund. The compensated absences liability and net pension liability will be paid from the fund from which the employees' salaries are paid, generally the General Fund.

(10) Long-Term Debt (Continued)

Discretely Presented Component Units - Activity for the Jasper County Health Department for the fiscal year ended June 30, 2022 was as follows:

	Restated Outstanding 7/1/2021	Additions	Reductions	Outstanding 6/30/2022	Amounts Due in One Year
Health Department					
Leases	\$ 448,181	\$ -	\$ (25,963)	\$ 422,218	\$ 27,155
Compensated Absences	19,274	22,033	(19,167)	22,140	-
Net Pension Liability	256,438	-	(131,821)	124,617	-
Net OPEB Liability (Asset)	50,804	-	(66,817)	(16,013)	-
Total Health Department	\$ 774,697	\$ 22,033	\$ (243,768)	\$ 552,962	\$ 27,155

Activity for the Jasper County Joint 911 Authority for the fiscal year ended June 30, 2022, was as follows:

	Outstanding 7/1/2021	Additions	Reductions	Outstanding 6/30/2022	Amounts Due in One Year
Joint 911 Authority					
Compensated Absences	\$ 7,091	\$ 7,412	\$ (9,954)	\$ 4,549	\$ 4,549
Net Pension Liability	137,282	-	(116,934)	20,348	-
Total Joint 911 Authority	\$ 144,373	\$ 7,412	\$ (126,888)	\$ 24,897	\$ 4,549

Activity for the Development Authority of Jasper County for the year ended December 31, 2021, was as follows:

	Outstanding 1/1/2020	Additions	Reductions	Outstanding 12/31/2021	Amounts Due in One Year
Development Authority					
2013 Revenue Bonds	\$ 1,353,033	\$ -	\$ (213,557)	\$ 1,139,476	\$ 221,819
2015 Revenue Bonds	1,545,000	-	(135,000)	1,410,000	140,000
2017 Revenue Bonds	2,144,065	-	(180,732)	1,963,333	189,153
2019 Note Payable	258,283	-	(87,831)	170,452	65,226
2020 Note Payable	1,844,787	-	(59,519)	1,785,268	67,925
Total Development Authority	\$ 7,145,168	\$ -	\$ (676,639)	\$ 6,468,529	\$ 684,123

(11) Pension Plans**ACCG Defined Benefit Plan**Plan Description

The County contributes to the Association County Commissioners of Georgia (ACCG) Defined Benefit Plan (Plan), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating Counties in Georgia. ACCG issues a publicly available financial report that includes financial statements and required supplementary information (RSI) for the Plan. That report may be obtained by writing to GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339 or by calling (800) 736-7166.

(11) Pension Plans (Continued)

ACCG Defined Benefit Plan (Continued)

Participation

All full-time County employees are eligible to participate in the Plan after completing two years of service.

Retirement Benefits

Participants become eligible to retire at age 65 with three years of participation in the Plan. Benefits vest after four years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 0.5 percent of average annual compensation up to \$10,000 plus 1 percent of average annual compensation in excess of \$10,000 plus \$50 for each year of service payable as a life annuity. Service is limited to 35 years. Compensation is averaged over a five-year period prior to retirement or termination.

Plan Membership

As of January 1, 2022, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees, Beneficiaries, and Disabled Receiving Benefits	31
Terminated Plan Participants Entitled to But Not Yet Receiving Benefits	61
Active Employees Participating in the Plan	<u>81</u>
Total Number of Plan Participants	<u><u>173</u></u>

Contributions

The County is required to contribute an actuarially determined amount to the plan. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan Trustee. The Board of Trustees of the ACCG Plan has adopted a recommend actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. Administrative expenses are based on total covered compensation of active plan participants and are added to the state required annual funding requirement. Plan members are not required to make contributions to the plan. For the year ended June 30, 2022, the County's contribution rate was 2.8 percent of annual payroll.

Actuarial Assumptions

The total pension liability as of June 30, 2022 was determined by an actuarial valuation as of January 1, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	N/A
Future Salary Increases	4.50%, per year with an age-based scale
Investment rate of return	7.00%

Mortality rates were based on the Pub-2010 Amount weighted Mortality Table with a blend of 50 percent of the General Employees Table and 50 percent of the Public Safety Employees with Scale AA to 2021.

(11) Pension Plans (Continued)

ACCG Defined Benefit Plan (Continued)

Actuarial Assumptions (Continued)

The long-term rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (33.33 percent and 30-year benchmarks (33.33 percent), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34 percent), as determined by UBS. Expected future rate of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rate of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major class included in the pension plan's target asset allocation as of December 31, 2021, are summarized in the following tables:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	30%	25% - 35%
Equities		
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Multi Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(11) Pension Plans (Continued)***ACCG Defined Benefit Plan (Continued)***Net Pension Liability (Asset)

<u>Changes in the Net Pension Liability (Asset)</u>	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability (Asset)</u>
Balances at June 30, 2021	\$ 4,330,910	\$ 5,106,602	\$ (775,692)
Changes for the Year			
Service Cost	139,583	-	139,583
Interest	296,756	-	296,756
Liability Experience (Gain) Loss	(70,544)	-	(70,544)
Assumption Changes	7,247	-	7,247
Employer Contributions	-	197,957	(197,957)
Employee Contributions	-	98,981	(98,981)
Net Investment Income	-	805,965	(805,965)
Benefit Payments	(183,096)	(183,096)	-
Administrative Expense	-	(34,955)	34,955
Other	-	(35,479)	35,479
Net Changes	189,946	849,373	(659,427)
Balances at June 30, 2022	\$ 4,520,856	\$ 5,955,975	\$ (1,435,119)

The County's net pension asset is recorded in the government-wide statement of net position in the amount of \$1,435,119.

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the County's net pension liability calculated using the discount rate of 7.00 percent, as well as what the County's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate	\$ (808,708)	\$ (1,435,119)	\$ (1,951,466)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued ACCG financial report which is publicly available at www.gebcorp.com.

(11) Pension Plans (Continued)

ACCG Defined Benefit Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the County reported a net pension asset. The net pension asset was measured as of December 31, 2021. The total pension liability used to calculate the net pension asset was based on an actuarial valuation as of January 1, 2022. An expected total pension asset as of June 30, 2022 was determined using standard roll-forward techniques.

For the year ended June 30, 2022, the County recognized pension expense relative to ACCG in the amount of \$1,271,313.

At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to the Pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in Assumptions	\$ 141,949	\$ -
Asset (Gain) Loss	94,698	715,187
Liability (Gain) Loss	4,446	90,359
Employer Contributions Subsequent to the Measurement Date	146,650	-
	<u>\$ 387,743</u>	<u>\$ 805,546</u>

County contributions subsequent to the measurement date of December 31, 2021 of the net pension liability, but before the end of the County's reporting period are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense for the years ended December 31 are as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ (97,427)
2024	(223,271)
2025	(149,746)
2026	(94,009)
2027	-
2028 and thereafter	-

(11) Pension Plans (Continued)

Jasper County Joint 911 Authority Retirement Plan (Component Unit)

Plan Description

The Authority's defined benefit pension plan, Jasper County Joint 911 Authority Retirement Plan, (the Plan) was established by an adoption agreement executed by the Authority's board. The Plan is affiliated with the Georgia Municipal Employees Benefit System (GMEBS) an agent multiple-employer pension plan administered by the Georgia Municipal Association. The Georgia Municipal Association issues a publicly available financial report on GMEBS that includes financial statements and required supplementary information. That report may be obtained by writing to Georgia Municipal Association, 201 Pryor Street, Atlanta, Georgia, 30303-3606.

Benefits Provided

The GMEBS Plan provides retirement, disability and death benefits to plan members and beneficiaries. Effective January 1, 2015, the Plan was amended to provide for immediate participation for employees. This change has no impact on service credited under the Plan and has no impact on benefits.

Plan Membership

As of July 1, 2021, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees, Beneficiaries and Disables Receiving Benefits	4
Terminated Plan Participants entitled to but not yet Receiving Benefits	5
Active employees participating in the Plan	<u>9</u>
Total Number of Plan Participants	<u><u>18</u></u>

Contributions

The plan members are not required to contribute to the plan. The Authority is required to contribute at an actuarially determined rate; the current rate is 12.04 percent of annual covered payroll. The contribution requirements of the Authority are established and may be amended by the GMEBS Board of Trustees.

(11) Pension Plans (Continued)

Jasper County Joint 911 Authority Retirement Plan (Component Unit) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the Authority reported a net pension liability. The net pension liability was measured as of March 31, 2021. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of July 1, 2021. An expected total pension liability as of June 30, 2022 was determined using standard roll-forward techniques.

For the year ended June 30, 2022, the Authority recognized pension expense relative to GMEBS in the amount of \$17,804. At June 30, 2022, the Authority reported deferred outflows of resources and deferred inflows of resources related to the Pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 19,069	\$ 69,277
Changes of Assumptions	814	4,048
Net difference between Projected and Actual Earnings on Pension Plan Investments	-	65,904
Employer Contributions Subsequent to the Measurement	8,680	-
	<u>\$ 28,563</u>	<u>\$ 139,229</u>

Authority contributions subsequent to the measurement date of March 31, 2021 of the net pension liability, but before the end of the Authority's reporting period, are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense for the years ended December 31 as follows:

Year	Amount
2023	\$ (35,317)
2024	(38,595)
2025	(28,576)
2026	(16,858)
2027	-

Actuarial Assumptions

The total pension liability as of June 30, 2022 was determined by an actuarial valuation as of July 1, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increase	2.25%, Plus service based merit increases
Investment Rate of Return	7.375%, On-going basis, based on long-term expected rate of return of pension plan investments

Mortality rates were based on the RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females, and the RP-2000 Disabled Retiree Mortality Table with sex-distinct rates. The mortality and economic actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2010 to June 30, 2014.

(11) Pension Plans (Continued)***Jasper County Joint 911 Authority Retirement Plan (Component Unit) (Continued)***Net Pension Liability

<u>Changes in the Net Pension Liability</u>	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balances at June 30, 2021	\$ 635,221	\$ 497,939	\$ 137,282
Changes for the Year			
Service Cost	12,034	-	12,034
Interest	46,925	-	46,925
Difference between Expected and Actual Experience	(39,226)	-	(39,226)
Contributions - Employer	-	31,395	(31,395)
Net Investment Income	-	110,224	(110,224)
Benefit Payments	(21,992)	(21,992)	-
Administrative Expense	-	(4,952)	4,952
Other Changes	-	-	-
Net Changes	(2,259)	114,675	(116,934)
Balance at June 30, 2022	\$ 632,962	\$ 612,614	\$ 20,348

The Authority's net pension liability is recorded in the government-wide statement of net position in the amount of \$20,348.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 is summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	45%	6.40%
International Equity	20%	7.05%
Real Estate	10%	4.50%
Global Fixed Income	5%	1.25%
Domestic Fixed Income	20%	1.15%
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability was 7.375 percent. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(11) Pension Plans (Continued)

Jasper County Joint 911 Authority Retirement Plan (Component Unit) (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Authority's net pension liability calculated using the discount rate of 7.375 percent, as well as what the Authority's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.375 percent) or 1-percentage-point higher (8.375 percent) than the current rate:

	1% Decrease 6.375%	Current Discount Rate 7.375%	1% Increase 8.375%
Sensitivity of the Net Pension Liability to Changes in the Discount Rate	\$ 43,720	\$ 20,348	\$ 627

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued GMEBS financial report which is publicly available at www.gmanet.com.

(12) Special Funding Defined Benefit Pension Plans

Employees' Retirement System

The County's Tax Commissioner is eligible to participate in the Employees' Retirement System (ERS), a voluntary pension system. The County makes no contributions to this plan. Pursuant to O.C.G.A. 47-2-292(a) the Department of Revenue receives an annual appropriation from the Georgia General Assembly to be used to fund the employer contributions for local County Tax Commissioners. The plan is administered by the Employees' Retirement System who issues a publicly available financial report that can be obtained at www.ers.ga.gov/formspubs/formspubs. This plan is considered immaterial to Jasper County's financial statements.

Sheriffs' Retirement Fund of Georgia

The County's Sheriff is covered by the Sheriffs' Retirement Fund of Georgia. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered by the Georgia Sheriffs' Association (GSA) where separate financial statements may be obtained on their website. This plan is considered immaterial to Jasper County's financial statements.

Judges of the Probate Courts Retirement Fund of Georgia

The County's Probate Judge is covered by the Judges of the Probate Courts Retirement Fund of Georgia. The County makes no contributions to this plan. The State of Georgia provides nonemployer contributions to the Fund through the collection of court fines and forfeitures. These nonemployer contributions are recognized as revenue by the Fund when collected from the courts. The Judges of the Probate Courts Retirement Fund of Georgia is a component unit of the State of Georgia. This plan is considered immaterial to Jasper County's financial statements.

(12) Special Funding Defined Benefit Pension Plans (Continued)

Georgia Firefighters' Pension Fund

The County's Volunteer Firemen are eligible to participate in the Georgia Firefighters' Pension Fund, a voluntary pension system. The County makes no contributions to this plan. Contributions are made through monthly dues by eligible firefighters electing to participate in the plan and nonemployer contributions which consist of insurance premium taxes collected and remitted by insurers directly to the pension fund in accordance with the law. The plan is administered by the Georgia Firefighters' Pension Fund located at 2171 Eastview Parkway NE in Conyers, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Jasper County's financial statements.

Peace Officers' Annuity and Benefit Fund of Georgia

The County's Sheriff Deputies are covered by the State of Georgia Peace Officers' Annuity and Benefit Fund. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered through the Peace Officers' Annuity and Benefit Fund of Georgia located at 1210 Greenbelt Parkway in Griffin, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Jasper County's financial statements.

(13) Risk Management

The County is exposed to various risks of 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 Interlocal Risk Management Agency (IRMA) for property and liability insurance and the ACCG-Group Self-Insurance Workers' Compensation Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The Association County Commissioners of Georgia (ACCG) administers both risk pools.

As part of these risks pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in 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 pools' agents and attorneys to represent the County in investigation, settlement discussions, and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the 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' 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.

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

(14) Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County was a defendant in several lawsuits at June 30, 2022. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

(15) Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the fourteen county east central Georgia area, is a member of the Northeast Georgia Regional Commission (RC) and is required to pay annual dues thereto. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Council membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements of the NEGRC may be obtained from:

Northeast Georgia Regional Commission
305 Research Drive
Athens, GA 30605-2795

During 1998, the Four County Industrial Development Authority (the Joint Authority), a joint venture, was formed for the purpose of purchasing and developing an industrial site. The land was purchased through the Walton County Development Authority, until such time as the Joint Authority could issue permanent bonds financing the project. The stated percentages of ownership and debt assumption are as follows: Newton County 37.5 percent, Walton County 37.5 percent, Morgan County 15 percent, and Jasper County 10 percent. The County records the investment in the joint venture at a value of \$8,284,717, using the equity interest method.

In June 2001, the Joint Authority issued a GEFA loan in the amount of \$487,780 to finance the extension of water and wastewater service to the above mentioned property. According to the intergovernmental agreement established in connection with issuance of the GEFA loan, the stated percentages of ownership and debt assumed by Jasper County is 9.2 percent. The County has recorded its portion of the debt and related investment in the amount of \$3,057. The debt is also discussed in Note 10.

Separate financial statements can be obtained from:

Four County Industrial Development Authority
C/O Madison Chamber of Commerce
115 East Jefferson Street
Madison, Georgia 30650

(16) Intergovernmental Financial Guarantees

Intergovernmental Agreements between Jasper County and the Development Authority of Jasper County

On April 1, 2015, the County and the Development Authority of Jasper County (Issuer) entered into an intergovernmental agreement for the purpose of issuing revenue bonds. The Issuer proposes to issue, sell, and deliver the Development Authority of Jasper County Revenue Bonds (Thompson & Thwaite, LLC Project) Series 2015 (the Bonds) in the aggregate principal amount of \$1,800,000 for the purpose of financing the costs of the project and the costs of issuing the Bonds. The debt service payments are to be paid from the lease proceeds received from Thompson & Faircloth, LLC, formerly Thompson & Thwaite, LLC. If the Authority doesn't collect sufficient lease proceeds to cover the debt service payments the County shall pay to the Trustee moneys sufficient to provide for the payment of the debt service as the same becomes due and payable.

On March 5, 2019, the County and the Development Authority of Jasper County (Issuer) entered into an intergovernmental agreement for the purpose of issuing a promissory note. The Issuer proposes to issue, sell, and deliver its Development Authority of Jasper County Promissory Note (Jasper County Board of Health Project), Series 2019, (the Note), in the aggregate principal amount of \$802,818 for the purposes of the Board to acquire, improve, and equip a portion of that certain governmental office building and related improvements located at 825 Eaton Street, Monticello, Georgia.

(16) Intergovernmental Financial Guarantees (Continued)

Intergovernmental Agreements between Jasper County and the Development Authority of Jasper County (Continued)

The County shall be responsible to the Authority for servicing the debt secured by the property to the extent that such debt service is not paid by the Authority's income related to the property, such as rental payments from tenants of the property, or grants or other third-party payments used to reduce the debt related to the property.

On August 1, 2020, the County and the Development Authority of Jasper County (Issuer) entered into an intergovernmental agreement for the purpose of issuing a promissory note. The Issuer proposes to issue, sell, and deliver its Development Authority of Jasper County Promissory Note (Water, Wind & Soil, LLC Project), Series 2020, (the Note) in the aggregate principal amount of \$1,850,000 for the purpose of funding the acquisition and improvement of the property. The County shall be responsible to the Authority for servicing the debt secured by the property to the extent that such debt service is not paid by the Authority's income related to the property, such as rental payments from tenants of the property, or grants or other third-party payments used to reduce the debt related to the property. The aggregate payments required of the County shall not in any fiscal year exceed the amount of money that would be produced by the levy of an ad valorem property tax on all taxable property located within the boundaries of the County at a millage rate not to exceed one mill taking into account such other pledges of the economic development millage in effect for any given year.

(17) Hotel / Motel Occupancy Tax

The County imposes a hotel/motel tax on lodging facilities in the unincorporated area of the County. The tax is assessed at 5 percent and, in accordance with O.C.G.A. 48-13-51, the County is required to spend at least 40 percent of this for promoting tourism, conventions, and trade shows. Revenues were \$14,400 for the year ended June 30, 2022. Of this amount 50 percent was used to promote tourism.

(18) Subsequent Events

On July 1, 2022 the Public Facilities Authority issued \$7 million in Revenue Bonds (Jasper County Project) Series 2022 to fund the Jasper County jail and expansion project. The County shall pay the principal and interest due on the bond to the lender.

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REQUIRED SUPPLEMENTARY INFORMATION

**JASPER COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS

	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability								
Service Cost	\$ 139,583	\$ 148,364	\$ 136,825	\$ 94,250	\$ 87,966	\$ 76,938	\$ 72,066	\$ 80,647
Interest on Total Pension Liability	296,756	282,320	259,057	231,818	238,321	229,143	215,369	208,717
Difference Between Expected and Actual Experience	(70,544)	(31,968)	10,242	(1,932)	(274,658)	(38,495)	(67,826)	-
Changes of Assumptions	7,247	7,065	195,903	254,210	6,349	104,976	94,361	-
Benefit Payments, Including Refunds of Employee Contributions	(183,096)	(216,014)	(161,701)	(150,021)	(145,351)	(135,889)	(124,722)	(138,315)
Net Change in Total Pension Liability	189,946	189,767	440,326	428,325	(87,373)	236,673	189,248	151,049
Total Pension Liability - Beginning of Year	4,330,910	4,141,143	3,700,817	3,272,492	3,359,865	3,123,192	2,933,944	2,782,895
Total Pension Liability - End of Year (a)	\$ 4,520,856	\$ 4,330,910	\$ 4,141,143	\$ 3,700,817	\$ 3,272,492	\$ 3,359,865	\$ 3,123,192	\$ 2,933,944
Plan Fiduciary Net Position								
Contributions - Employer	\$ 197,957	\$ 195,798	\$ 183,043	\$ 164,382	\$ 156,560	\$ 130,602	\$ 125,007	\$ 140,036
Contributions - Employee	98,981	97,901	83,711	82,193	78,282	65,303	72,526	70,054
Net Investment Income	805,965	626,424	777,118	(180,979)	523,819	216,357	23,166	199,694
Benefit Payments, Including Refunds of Member Contributions	(183,096)	(216,014)	(148,420)	(150,021)	(145,351)	(135,889)	(124,722)	(133,316)
Administrative Expenses	(34,955)	(33,011)	(31,693)	(18,689)	(16,219)	(18,864)	(15,181)	(14,516)
Other Changes	(35,479)	(31,715)	(39,484)	(27,135)	(28,529)	(21,823)	(22,524)	(38,059)
Net Change in Plan Fiduciary Net Position	849,373	639,383	824,275	(130,249)	568,562	235,686	58,272	223,893
Plan Fiduciary Net Position - Beginning of Year	5,106,602	4,467,219	3,642,944	3,773,193	3,204,631	2,968,945	2,910,673	2,686,780
Plan Fiduciary Net Position - End of Year (b)	\$ 5,955,975	\$ 5,106,602	\$ 4,467,219	\$ 3,642,944	\$ 3,773,193	\$ 3,204,631	\$ 2,968,945	\$ 2,910,673
County's Net Pension Liability (Asset) - (a) - (b)	\$ (1,435,119)	\$ (775,692)	\$ (326,076)	\$ 57,873	\$ (500,701)	\$ 155,234	\$ 154,247	\$ 23,271
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	131.74%	117.91%	107.87%	98.44%	115.30%	95.38%	95.06%	99.21%
Covered Payroll	\$ 3,338,998	\$ 3,376,544	\$ 3,263,766	\$ 2,802,130	\$ 2,676,086	\$ 2,477,985	\$ 2,388,832	\$ 2,336,779
Net Pension Liability as a Percentage of Covered Payroll	-42.98%	-22.97%	-9.99%	2.07%	-18.71%	6.26%	6.46%	1.00%

Note: Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

The accompanying notes to the required supplementary information are an integral part of this schedule.

**JASPER COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHEDULE OF COUNTY CONTRIBUTIONS

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contributions	\$ 173,453	\$ 182,433	\$ 151,391	\$ 97,800	\$ 116,803	\$ 125,093	\$ 107,335	\$ 118,650
Contributions in Relation to the Actuarially Determined Contribution	197,910	195,751	183,032	164,402	156,516	130,597	125,045	140,007
Contribution Deficiency (Excess)	\$ (24,457)	\$ (13,318)	\$ (31,641)	\$ (66,602)	\$ (39,713)	\$ (5,504)	\$ (17,710)	\$ (21,357)
County's Covered Payroll	\$ 3,149,607	\$ 3,382,966	\$ 3,280,400	\$ 2,780,692	\$ 2,654,614	\$ 2,552,325	\$ 2,388,832	\$ 2,336,779
Contributions as a Percentage of Covered Payroll	6.28%	5.79%	5.58%	5.91%	5.90%	5.12%	5.23%	5.99%

Note: Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

The accompanying notes to the required supplementary information are an integral part of this schedule.

**JASPER COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**SCHEDULE OF CHANGES IN THE 911 AUTHORITY'S NET PENSION LIABILITY
AND RELATED RATIOS**

	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability								
Service Cost	\$ 12,034	\$ 11,903	\$ 12,339	\$ 13,897	\$ 14,362	\$ 12,961	\$ 10,428	\$ 9,168
Interest on Total Pension Liability	46,925	43,707	40,953	38,272	34,893	31,608	28,365	25,708
Difference Between Expected and Actual Experience	(39,226)	17,466	12,626	1,277	11,068	13,699	13,480	7,299
Benefit Payments, Including Refunds of Employee Contributions	(21,992)	(19,586)	(19,586)	(19,586)	(18,104)	(13,658)	(9,786)	(8,576)
Other Changes	-	(4,048)	(4,048)	4,070	4,070	-	1,290	1,290
Net Change in Total Pension Liability	(2,259)	49,442	42,284	37,930	46,289	44,610	43,777	34,889
Total Pension Liability - Beginning of Year	635,221	585,779	543,495	505,565	459,276	414,666	370,889	336,000
Total Pension Liability - End of Year (a)	\$ 632,962	\$ 635,221	\$ 585,779	\$ 543,495	\$ 505,565	\$ 459,276	\$ 414,666	\$ 370,889
Plan Fiduciary Net Position								
Contributions - Employer	\$ 31,395	\$ 24,318	\$ 30,152	\$ 26,428	\$ 24,262	\$ 20,084	\$ 15,797	\$ 16,052
Net Investment Income	110,224	76,756	(8,140)	30,456	43,680	21,262	14,775	28,802
Benefit Payments, Including Refunds of Member Contributions	(21,992)	(19,586)	(19,586)	(19,586)	(18,104)	(13,658)	(9,786)	(8,576)
Administrative Expenses	(4,952)	(5,110)	(5,288)	(5,166)	(5,184)	(4,244)	(3,066)	(3,418)
Net Change in Plan Fiduciary Net Position	114,675	76,378	(2,862)	32,132	44,654	23,444	17,720	32,860
Plan Fiduciary Net Position - Beginning of Year	497,939	421,561	424,423	392,291	347,637	324,193	306,473	273,613
Plan Fiduciary Net Position - End of Year (b)	\$ 612,614	\$ 497,939	\$ 421,561	\$ 424,423	\$ 392,291	\$ 347,637	\$ 324,193	\$ 306,473
Authority's Net Pension Liability (Asset) - Ending (a) - (b)	\$ 20,348	\$ 137,282	\$ 164,218	\$ 119,072	\$ 113,274	\$ 111,639	\$ 90,473	\$ 64,416
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.79%	78.39%	71.97%	78.09%	77.59%	75.69%	78.18%	82.63%
Covered Payroll	\$ 285,061	\$ 298,544	\$ 232,086	\$ 240,837	\$ 240,837	\$ 221,791	\$ 186,516	\$ 197,992
Net Pension Liability as a Percentage of Covered Payroll	7.14%	45.98%	70.76%	49.44%	47.03%	50.34%	48.51%	32.53%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

The accompanying notes to the required supplementary information are an integral part of this schedule.

**JASPER COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SCHEDULE OF 911 AUTHORITY CONTRIBUTIONS

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contributions	\$ -	\$ 33,053	\$ 28,070	\$ 30,288	\$ 27,598	\$ 26,946	\$ 22,635	\$ 14,394
Contributions in Relation to the Actuarially Determined Contribution	-	37,731	28,070	30,288	27,598	24,791	18,515	14,891
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ (4,678)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,155</u>	<u>\$ 4,120</u>	<u>\$ (497)</u>
Authority's Covered Payroll	\$ -	\$ 285,061	\$ 235,289	\$ 201,517	\$ 244,663	\$ 225,301	\$ 189,573	\$ 197,992
Contributions as a Percentage of Covered Payroll	0.00%	13.24%	11.93%	15.03%	11.28%	11.96%	11.94%	7.27%

*2022 information will be determined after fiscal-year end and will be included in the 2023 valuation report.

The accompanying notes to the required supplementary information are an integral part of this schedule.

**JASPER COUNTY, GEORGIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

1. Association County Commissioners of Georgia Jasper County Defined Benefit Plan

Changes of Assumptions:

There have been no changes in methods or assumptions since the last valuation.

Valuation Date	The actuarially determined contribution rate was determined as of January 1, 2022, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending June 30, 2023.
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Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed Market Value with a 5-Year Smoothing
Net Investment Rate of Return	7.00%
Projected Salary Increases	4.50% per year with an Age-Based Scale
Cost of Living Adjustments	N/A
Retirement Age	Ages 55-60 rate of 10%, Age 61-64 Rate of 20%, Ages 65-69 Rate of 30%, and Age 70 and Over Rate of 100%
Mortality	Pub-2010 GE (50%) & PS (50%) Amount-Weighted with Scale AA to 2020 (Pre-Retirement: Employee, Post-Retirement: Retiree).

2. Jasper County Joint 911 Authority Retirement Plan

Changes of Assumptions:

There have been no changes in methods or assumptions since the last valuation.

Benefit Changes:

There were no changes in benefit provisions in the last two fiscal years.

Valuation date	The actuarially determined contribution was determined as of July 1, 2022, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending July 30, 2023.
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Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Closed level dollar for the remaining unfunded liability
Remaining Amortization Period	Remaining amortization period varies for the bases, with a net effective amortization period of 10 years.
Asset Valuation Method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 20% of market value.
Net Investment Rate of Return	7.375%
Projected Salary Increases	2.25% plus service-based merit increases
Cost of Living Adjustments	N/A
Retirement Age	Ages 55-59 rate of 10%, age 60 rate of 20%, age 61 rate of 25%, age 62 rate of 35%, age 63 rate of 40%, age 64 rate of 45%, ages 65-69 rate of 60% and age 70 and over rate of 100%
Mortality	RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females RP-2000 Disabled Retiree Mortality Table with sex-distinct rates.

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SUPPLEMENTARY INFORMATION

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JASPER COUNTY, GEORGIA

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Law Enforcement Confiscation Fund - This fund accounts for Federal and State condemned funds received and disbursed for Law Enforcement expenditures.

Law Library Fund - This fund accounts for the resources of a centralized law library per State Law.

Jail Fund - This fund accounts for fines collected as required by State Law for jail operations and construction.

Drug Education Fund - This fund accounts for fines collected as required by State Law for drug abuse treatment and educational purposes.

Victims Assistance Fund - This fund accounts for the resources received from the various courts of Jasper County for assistance to victims of crime.

Hotel / Motel Tax Fund - This fund accounts for the hotel/motel taxes collected and expenditures relative to tourism.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Impact Fees - This fund is used to account for the proceeds and various projects associated with the approved Impact Fees.

2012 SPLOST Fund - This fund was established to account for the proceeds and various projects associated with the 2012 SPLOST.

Health Center Community Development Block Grant (CDBG) Fund - This fund is used to collect the Health Center Community Development Block Grant proceeds and the Health Center acquisition and renovation capital project approved for those funds.

LMIG Fund - The capital project fund collects the Georgia Department of Transportation Local Maintenance and Improvement Grant proceeds and uses these revenues to complete capital projects approved for those funds.

Capital Improvements Fund – This fund was established to account for investment revenue from the Joint Venture Investment and other revenues and the costs of various capital projects to be funded by those revenues.

JASPER COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds						Capital Project Funds					Total Nonmajor Governmental Funds
	Law Enforcement Confiscation	Law Library	Jail	Drug Education	Victims Assistance	Hotel/Motel Tax	Impact Fees	2012 SPLOST	Health Center CDBG	LMIG	Capital Improvements	
Assets												
Cash and Cash Equivalents	\$ 20,910	\$ 34,124	\$ 137,782	\$ 94,648	\$ 1,141	\$ -	\$ 828,084	\$ 363,741	\$ -	\$ -	\$ 338,986	\$ 1,819,416
Accounts Receivable	-	-	-	-	-	4,440	-	-	-	-	-	4,440
Due From Other Funds	-	-	-	-	-	-	-	-	-	-	18,525	18,525
Due From Other Governments	-	-	-	-	-	-	-	-	-	585,311	-	585,311
Total Assets	<u>\$ 20,910</u>	<u>\$ 34,124</u>	<u>\$ 137,782</u>	<u>\$ 94,648</u>	<u>\$ 1,141</u>	<u>\$ 4,440</u>	<u>\$ 828,084</u>	<u>\$ 363,741</u>	<u>\$ -</u>	<u>\$ 585,311</u>	<u>\$ 357,511</u>	<u>\$ 2,427,692</u>
Liabilities and Fund Balances												
Liabilities												
Accounts Payable	\$ -	\$ -	\$ -	\$ 2,668	\$ -	\$ 2,220	\$ 12	\$ -	\$ -	\$ 1,000	\$ -	\$ 5,900
Due To Other Funds	-	-	-	-	-	2,220	-	-	-	5,047	-	7,267
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,668</u>	<u>-</u>	<u>4,440</u>	<u>12</u>	<u>-</u>	<u>-</u>	<u>6,047</u>	<u>-</u>	<u>13,167</u>
Fund Balances												
Restricted	20,910	34,124	137,782	91,980	1,141	-	828,072	363,741	-	579,264	-	2,057,014
Assigned	-	-	-	-	-	-	-	-	-	-	357,511	357,511
Total Fund Balances	<u>20,910</u>	<u>34,124</u>	<u>137,782</u>	<u>91,980</u>	<u>1,141</u>	<u>-</u>	<u>828,072</u>	<u>363,741</u>	<u>-</u>	<u>579,264</u>	<u>357,511</u>	<u>2,414,525</u>
Total Liabilities and Fund Balances	<u>\$ 20,910</u>	<u>\$ 34,124</u>	<u>\$ 137,782</u>	<u>\$ 94,648</u>	<u>\$ 1,141</u>	<u>\$ 4,440</u>	<u>\$ 828,084</u>	<u>\$ 363,741</u>	<u>\$ -</u>	<u>\$ 585,311</u>	<u>\$ 357,511</u>	<u>\$ 2,427,692</u>

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

	Special Revenue Funds						Capital Project Funds					Total Nonmajor Governmental Funds
	Law Enforcement Confiscation	Law Library	Jail	Drug Education	Victims Assistance	Hotel/ Motel Tax	Impact Fees	2012 SPLOST	Health Center CDBG	LMIG	Capital Improvements	
Revenues												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,400
Intergovernmental	-	-	-	-	-	-	-	-	37,422	585,311	197,175	819,908
Licenses and Permits	-	-	-	-	-	-	356,565	-	-	-	-	356,565
Fines and Forfeitures	200	8,848	22,304	21,606	11,220	-	-	-	-	-	-	64,178
Interest Earnings	21	-	125	48	-	-	341	378	-	-	717	1,630
Miscellaneous	500	-	-	-	-	-	-	-	-	-	-	500
Total Revenues	721	8,848	22,429	21,654	11,220	14,400	356,906	378	37,422	585,311	197,892	1,257,181
Expenditures												
Current												
General Government	-	-	-	-	-	7,200	19,267	-	-	-	-	26,467
Public Safety	1,265	8,326	-	15,414	11,168	-	-	-	-	-	-	36,173
Health and Welfare	-	-	-	-	-	-	-	-	37,422	-	-	37,422
Debt Service												
Principal	-	-	-	-	-	-	-	3,446	-	-	-	3,446
Interest and Fiscal Charges	-	-	-	-	-	-	-	5	-	-	-	5
Capital Outlay	-	-	-	-	-	-	56,505	-	-	534,474	1,018,783	1,609,762
Total Expenditures	1,265	8,326	-	15,414	11,168	7,200	75,772	3,451	37,422	534,474	1,018,783	1,713,275
Excess (Deficiency) of Revenues Over (Under) Expenditures	(544)	522	22,429	6,240	52	7,200	281,134	(3,073)	-	50,837	(820,891)	(456,094)
Other Financing Sources (Uses)												
Transfers to General Fund	-	-	-	-	-	(7,200)	-	-	-	-	-	(7,200)
Total Other Financing Sources (Uses)	-	-	-	-	-	(7,200)	-	-	-	-	-	(7,200)
Net Change in Fund Balances	(544)	522	22,429	6,240	52	-	281,134	(3,073)	-	50,837	(820,891)	(463,294)
Fund Balances - Beginning of Year	21,454	33,602	115,353	85,740	1,089	-	546,938	366,814	-	528,427	1,178,402	2,877,819
Fund Balances - End of Year	\$ 20,910	\$ 34,124	\$ 137,782	\$ 91,980	\$ 1,141	\$ -	\$ 828,072	\$ 363,741	\$ -	\$ 579,264	\$ 357,511	\$ 2,414,525

JASPER COUNTY, GEORGIA
LAW ENFORCEMENT CONFISCATION FUND
BALANCE SHEET
JUNE 30, 2022

Assets	
Cash and Cash Equivalents	<u>\$ 20,910</u>
Total Assets	<u><u>\$ 20,910</u></u>
Liabilities	
Accounts Payable	<u>\$ -</u>
Total Liabilities	<u> -</u>
Fund Balance	
Restricted	<u> 20,910</u>
Total Liabilities and Fund Balance	<u><u>\$ 20,910</u></u>

JASPER COUNTY, GEORGIA
LAW ENFORCEMENT CONFISCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$ -	\$ 200	\$ 200
Interest Earnings	-	21	21
Miscellaneous	-	500	500
Total Revenues	-	721	721
Expenditures			
Current			
Public Safety	12,000	1,265	10,735
Total Expenditures	12,000	1,265	10,735
Net Change in Fund Balance	(12,000)	(544)	11,456
Fund Balance - Beginning of Year	21,454	21,454	-
Fund Balance - End of Year	\$ 9,454	\$ 20,910	\$ 11,456

**JASPER COUNTY, GEORGIA
LAW LIBRARY FUND
BALANCE SHEET
JUNE 30, 2022**

Assets

Cash and Cash Equivalents	\$ 34,124
---------------------------	-----------

Total Assets	<u>\$ 34,124</u>
---------------------	------------------

Liabilities

Accounts Payable	<u>\$ -</u>
------------------	-------------

Total Liabilities	<u>-</u>
--------------------------	----------

Fund Balance

Restricted	<u>34,124</u>
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Total Liabilities and Fund Balance	<u>\$ 34,124</u>
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**JASPER COUNTY, GEORGIA
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$ -	\$ 8,848	\$ 8,848
Total Revenues	-	8,848	8,848
Expenditures			
Current			
Public Safety	5,000	8,326	(3,326)
Total Expenditures	5,000	8,326	(3,326)
Net Change in Fund Balance	(5,000)	522	5,522
Fund Balance - Beginning of Year	33,602	33,602	-
Fund Balance - End of Year	\$ 28,602	\$ 34,124	\$ 5,522

**JASPER COUNTY, GEORGIA
JAIL FUND
BALANCE SHEET
JUNE 30, 2022**

Assets

Cash and Cash Equivalents	\$ 137,782
---------------------------	------------

Total Assets	<u><u>\$ 137,782</u></u>
---------------------	--------------------------

Liabilities

Accounts Payable	\$ -
------------------	------

Total Liabilities	<u>-</u>
--------------------------	----------

Fund Balance

Restricted	<u>137,782</u>
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Total Liabilities and Fund Balance	<u><u>\$ 137,782</u></u>
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JASPER COUNTY, GEORGIA
JAIL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$ -	\$ 22,304	\$ 22,304
Intergovernmental	-	-	-
Miscellaneous	-	-	-
Interest Earnings	-	125	125
Total Revenues	-	22,429	22,429
Expenditures			
Current			
Public Safety	6,000	-	6,000
Total Expenditures	6,000	-	6,000
Net Change in Fund Balance	(6,000)	22,429	28,429
Fund Balance - Beginning of Year	115,353	115,353	-
Fund Balance - End of Year	\$ 109,353	\$ 137,782	\$ 28,429

**JASPER COUNTY, GEORGIA
DRUG EDUCATION FUND
BALANCE SHEET
JUNE 30, 2022**

Assets

Cash and Cash Equivalents	\$	94,648
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Total Assets	\$	94,648
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Liabilities

Accounts Payable	\$	2,668
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Total Liabilities		2,668
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Fund Balance

Restricted		91,980
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Total Liabilities and Fund Balance	\$	94,648
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**JASPER COUNTY, GEORGIA
DRUG EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$ -	\$ 21,606	\$ 21,606
Interest Earnings	-	48	48
Total Revenues	-	21,654	21,654
Expenditures			
Current			
Public Safety	20,000	15,414	4,586
Total Expenditures	20,000	15,414	4,586
Net Change in Fund Balance	(20,000)	6,240	26,240
Fund Balance - Beginning of Year	85,740	85,740	-
Fund Balance - End of Year	\$ 65,740	\$ 91,980	\$ 26,240

**JASPER COUNTY, GEORGIA
VICTIMS ASSISTANCE
BALANCE SHEET
JUNE 30, 2022**

Assets

Cash and Cash Equivalents	\$	1,141
---------------------------	----	-------

Total Assets	\$	1,141
---------------------	----	-------

Liabilities

Accounts Payable	\$	-
------------------	----	---

Total Liabilities		-
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Fund Balance

Restricted		1,141
------------	--	-------

Total Liabilities and Fund Balance	\$	1,141
---	----	-------

JASPER COUNTY, GEORGIA
VICTIMS ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$ -	\$ 11,220	\$ 11,220
Total Revenues	-	11,220	11,220
Expenditures			
Current			
Public Safety	11,168	11,168	-
Total Expenditures	11,168	11,168	-
Net Change in Fund Balance	(11,168)	52	11,220
Fund Balance - Beginning of Year	1,089	1,089	-
Fund Balance - End of Year	\$ (10,079)	\$ 1,141	\$ 11,220

**JASPER COUNTY, GEORGIA
HOTEL / MOTEL TAX FUND
BALANCE SHEET
JUNE 30, 2022**

Assets

Accounts Receivable	\$ 4,440
---------------------	----------

Total Assets	<u>\$ 4,440</u>
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Liabilities

Accounts Payable	\$ 2,220
------------------	----------

Due To Other Funds	<u>2,220</u>
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Total Liabilities	<u>4,440</u>
--------------------------	--------------

Fund Balance

Restricted	<u>-</u>
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Total Liabilities and Fund Balance	<u>\$ 4,440</u>
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JASPER COUNTY, GEORGIA
HOTEL / MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Hotel / Motel tax	\$ 14,400	\$ 14,400	\$ -
Total Revenues	<u>14,400</u>	<u>14,400</u>	<u>-</u>
Expenditures			
Current			
General Government			
Chamber of Commerce	3,000	7,200	(4,200)
Total Expenditures	<u>3,000</u>	<u>7,200</u>	<u>(4,200)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11,400</u>	<u>7,200</u>	<u>(4,200)</u>
Other Financing (Uses)			
Transfers To General Fund	(12,000)	(7,200)	4,800
Net Change in Fund Balance	(600)	-	600
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u><u>\$ (600)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 600</u></u>

JASPER COUNTY, GEORGIA
IMPACT FEES
BALANCE SHEET
JUNE 30, 2022

Assets

Cash and Cash Equivalents	\$ 828,084
---------------------------	------------

Total Assets	<u><u>\$ 828,084</u></u>
---------------------	--------------------------

Liabilities

Accounts Payable	\$ 12
------------------	-------

Total Liabilities	<u>12</u>
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Fund Balance

Restricted	<u>828,072</u>
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Total Liabilities and Fund Balance	<u><u>\$ 828,084</u></u>
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JASPER COUNTY, GEORGIA
IMPACT FEES
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Revenues	
Licenses and Permits	\$ 356,565
Interest Earnings	341
	<hr/>
Total Revenues	356,906
	<hr/>
Expenditures	
Current	
General Government	19,267
Capital Outlay	56,505
	<hr/>
Total Expenditures	75,772
	<hr/>
Net Change in Fund Balance	281,134
Fund Balance - Beginning of Year	546,938
	<hr/>
Fund Balance - End of Year	\$ 828,072
	<hr/> <hr/>

JASPER COUNTY, GEORGIA
2012 SPLOST FUND
BALANCE SHEET
JUNE 30, 2022

Assets

Cash and Cash Equivalents	\$ 363,741
---------------------------	------------

Total Assets	<u><u>\$ 363,741</u></u>
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Liabilities

Due To Other Funds	\$ -
--------------------	------

Total Liabilities	<u>-</u>
--------------------------	----------

Fund Balance

Restricted	<u>363,741</u>
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Total Liabilities and Fund Balance	<u><u>\$ 363,741</u></u>
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JASPER COUNTY, GEORGIA
2012 SPLOST FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Revenues

Interest Earnings	\$ 378
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Total Revenues	<u>378</u>
-----------------------	------------

Expenditures

Debt Service	
Principal	3,446
Interest and Fiscal Charges	<u>5</u>

Total Expenditures	<u>3,451</u>
---------------------------	--------------

Net Change in Fund Balance	(3,073)
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Fund Balance - Beginning of Year	<u>366,814</u>
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Fund Balance - End of Year	<u><u>\$ 363,741</u></u>
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**JASPER COUNTY, GEORGIA
HEALTH CENTER CDBG FUND
BALANCE SHEET
JUNE 30, 2022**

Assets

Due From Other Governments	\$	-
		-

Total Assets	\$	-
		-

Liabilities

Accounts Payable	\$	-
		-

Total Liabilities		-
		-

Fund Balance

Restricted		-
		-

Total Liabilities and Fund Balance	\$	-
		-

**JASPER COUNTY, GEORGIA
HEALTH CENTER CDBG FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Revenues	
Intergovernmental	\$ 37,422
	<hr/>
Total Revenues	37,422
	<hr/>
Expenditures	
Current	
Health and Welfare	37,422
	<hr/>
Total Expenditures	37,422
	<hr/>
Net Change in Fund Balance	-
	<hr/>
Fund Balance - Beginning of Year	-
	<hr/>
Fund Balance - End of Year	\$ -
	<hr/> <hr/>

**JASPER COUNTY, GEORGIA
HEALTH CENTER
COMMUNITY DEVELOPMENT BLOCK GRANT
#19P-Y-079-1-6072
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2022**

	Restated Prior Years	Current Year	Total to Date	Project Authorization
Revenues				
Department of Community Affairs	\$ 712,578	\$ 37,422	\$ 750,000	\$ 750,000
Total Revenues	712,578	37,422	750,000	750,000
Expenditures				
P-001-01 - Acquisition of Property (Public)	460,000	25,951	485,951	460,000
S-039-00 - Architecture - Health Facilities	25,000	-	25,000	25,000
P-039-03 - Health Center - Mental and Physical	215,078	5,329	220,407	252,500
A-21A-00 - Administration	12,500	6,142	18,642	12,500
Total Expenditures	712,578	37,422	750,000	750,000
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

Note: The prior years' balance has been restated because it previously included revenues from a local match and the corresponding expenditure of construction costs related to the project of \$70,000 that were not CDBG drawdowns.

**SOURCE AND APPLICATION OF FUNDS SCHEDULE
HEALTH CENTER
COMMUNITY DEVELOPMENT BLOCK GRANT**

**JASPER COUNTY, GEORGIA
#19P-Y-079-1-6072**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(CUMULATIVE)**

I.	Total Fiscal Year <u>2</u> CDBG Funds Awarded to Recipient:	<u>\$ 750,000</u>
II.	Total Amount Drawdown by Recipient form DCA:	<u>\$ 750,000</u>
III.	Less CDBG Funds Expended by Recipient:	<u>(750,000)</u>
IV.	Amount of Fiscal Year <u>2</u> CDBG Funds Held by Recipient:	<u>\$ -</u>

JASPER COUNTY, GEORGIA
LMIG
BALANCE SHEET
JUNE 30, 2022

Assets

Due From Other Governments	\$ 585,311
----------------------------	------------

Total Assets	<u><u>\$ 585,311</u></u>
---------------------	--------------------------

Liabilities

Accounts Payable	\$ 1,000
------------------	----------

Due To Other Funds	<u>5,047</u>
--------------------	--------------

Total Liabilities	<u>6,047</u>
--------------------------	--------------

Fund Balance

Restricted	<u>579,264</u>
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Total Liabilities and Fund Balance	<u><u>\$ 585,311</u></u>
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JASPER COUNTY, GEORGIA
LMIG
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Revenues	
Intergovernmental	<u>\$ 585,311</u>
Total Revenues	<u>585,311</u>
Expenditures	
Capital Outlay	<u>534,474</u>
Total Expenditures	<u>534,474</u>
Net Change in Fund Balance	50,837
Fund Balance - Beginning of Year	<u>528,427</u>
Fund Balance - End of Year	<u><u>\$ 579,264</u></u>

**JASPER COUNTY, GEORGIA
CAPITAL IMPROVEMENTS FUND
BALANCE SHEET
JUNE 30, 2022**

Assets

Cash and cash equivalents	\$ 338,986
Due From Other Funds	<u>18,525</u>

Total Assets	<u>\$ 357,511</u>
---------------------	--------------------------

Liabilities

Accounts Payable	<u>\$ -</u>
------------------	-------------

Total Liabilities	<u>-</u>
--------------------------	-----------------

Fund Balance

Assigned	<u>357,511</u>
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Total Liabilities and Fund Balance	<u>\$ 357,511</u>
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**JASPER COUNTY, GEORGIA
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Revenues	
Intergovernmental	\$ 197,175
Interest earnings	<u>717</u>
Total Revenues	<u>197,892</u>
Expenditures	
Capital Outlay	<u>1,018,783</u>
Total Expenditures	<u>1,018,783</u>
Net Change in Fund Balance	(820,891)
Fund Balance - Beginning of Year	<u>1,178,402</u>
Fund Balance - End of Year	<u><u>\$ 357,511</u></u>

JASPER COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2022

	Superior Court	Magistrate Court	Probate Court	Sheriff's Department	Tax Commissioner's Office	Total
Assets						
Cash and Cash Equivalents	\$ 202,646	\$ 6,273	\$ 49,248	\$ 199,312	\$ 479,446	\$ 936,925
Taxes Receivable for Other Governments	-	-	-	-	1,073,644	1,073,644
Total Assets	202,646	6,273	49,248	199,312	1,553,090	2,010,569
Liabilities						
Funds Due To Other Local Governments	72,861	-	14,001	28,110	352,432	467,404
Funds Due To Others	54,323	4,895	-	1,143	500	60,861
Uncollected Taxes	-	-	-	-	1,073,644	1,073,644
Total Liabilities	127,184	4,895	14,001	29,253	1,426,576	1,601,909
Net Position						
Restricted for Individuals, Organizations, and Other Governments	75,462	1,378	35,247	170,059	126,514	408,660
Total Net Position	\$ 75,462	\$ 1,378	\$ 35,247	\$ 170,059	\$ 126,514	\$ 408,660

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

	Superior Court	Magistrate Court	Probate Court	Sheriff's Department	Tax Commissioner's Office	Total
Additions						
Taxes Collected for Other Governments	\$ -	\$ -	\$ -	\$ -	\$ 22,704,895	\$ 22,704,895
Fines Collected for Other Governments	699,564	-	225,677	52,007	-	977,248
Funds Collected for Others	455,156	44,546	105,524	188,228	155,404	948,858
Total Additions	1,154,720	44,546	331,201	240,235	22,860,299	24,631,001
Deductions						
Taxes Distributed To Other Governments	-	-	-	-	22,724,333	22,724,333
Fines Distributed To Other Governments	606,294	-	229,281	52,007	-	887,582
Funds Distributed To Others	510,301	44,704	105,447	39,705	150,189	850,346
Total Deductions	1,116,595	44,704	334,728	91,712	22,874,522	24,462,261
Changes in Net Position	38,125	(158)	(3,527)	148,523	(14,223)	168,740
Net Position - Beginning of Year	37,337	1,536	38,774	21,536	140,737	239,920
Net Position - End of Year	\$ 75,462	\$ 1,378	\$ 35,247	\$ 170,059	\$ 126,514	\$ 408,660

**JASPER COUNTY, GEORGIA
BALANCE SHEET
JASPER COUNTY 911 AUTHORITY
COMPONENT UNIT
JUNE 30, 2022**

Assets

Cash and Cash Equivalents	\$ 118,116
Accounts Receivable	46,034

Total Assets	\$ 164,150
---------------------	-------------------

Liabilities and Fund Balance

Liabilities	
Accounts Payable	\$ 3,098
Accrued Liabilities	12,368

Total Liabilities	15,466
-------------------	--------

Fund Balance	
Unassigned	148,684

Total Fund Balance	148,684
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Total Liabilities and Fund Balance	\$ 164,150
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Total Fund Equity per Balance Sheet of Governmental Fund	\$ 148,684
---	-------------------

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	223,713
---	---------

Deferred outflows of resources related to pensions are not available during the current period.	28,563
---	--------

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated Absences	(4,549)
Net Pension Liability	(20,348)

Deferred inflows of resources related to pensions are not available to pay for current period expenditures and therefore, are not reported in the funds.	(139,229)
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Net Position of Governmental Activities	\$ 236,834
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JASPER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
JASPER COUNTY 911 AUTHORITY
COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Revenues	
Intergovernmental Revenue	\$ 369,174
Charges for Service	266,937
Interest Earnings	<u>37</u>
Total Revenues	<u>636,148</u>
Expenditures	
Current	
General Government	<u>628,861</u>
Total Expenditures	<u>628,861</u>
Net Change in Fund Balance	7,287
Fund Balance - Beginning of Year	<u>141,397</u>
Fund Balance - End of Year	<u><u>\$ 148,684</u></u>
Net Changes In Fund Balances - Governmental Fund	\$ 7,287
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceed depreciation expense for the current period.	(52,981)
Changes in deferred outflows of resources related to pensions are not available during the current period.	(21,441)
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial	119,476
Changes in deferred inflows of resources related to pensions are not available to pay for current period expenditures and therefore, are not reported in the funds.	<u>(38,209)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 14,132</u></u>

**JASPER COUNTY, GEORGIA
BALANCE SHEET
JASPER COUNTY PUBLIC FACILITIES AUTHORITY
COMPONENT UNIT
JUNE 30, 2022**

Assets

Cash and Cash Equivalents	\$ 2,520
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Total Assets

\$ 2,520

Liabilities and Fund Balance

Liabilities

Accounts Payable	\$ -
------------------	------

Total Liabilities	-
-------------------	---

Fund Balance

Unassigned	2,520
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Total Fund Balance	2,520
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Total Liabilities and Fund Balance

\$ 2,520

JASPER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
JASPER COUNTY PUBLIC FACILITIES AUTHORITY
COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Revenues	
Intergovernmental Revenue	\$ 2,600
	<hr/>
Total Revenues	2,600
	<hr/>
Expenditures	
Current	
General Government	80
	<hr/>
Total Expenditures	80
	<hr/>
Net Change in Fund Balance	2,520
Fund Balance - Beginning of Year	-
	<hr/>
Fund Balance - End of Year	\$ 2,520
	<hr/> <hr/>

JASPER COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Capital Project 2012 SPLOST	Original Estimated Budget	Prior Years	Current Year	Total
Jasper County Projects				
Roads, Streets, and Bridges	\$ 1,488,994	\$ 1,014,269	\$ -	\$ 1,014,269
Fire Services	598,000	591,108	5	591,113
911 Dispatch	140,000	9,617	-	9,617
Emergency Medical Services	184,000	495,796	-	495,796
Sheriff	250,000	333,432	-	333,432
Recreation Facilities	300,000	7,998	-	7,998
Animal Control	14,500	13,269	-	13,269
Senior Center	10,000	2,087	-	2,087
Property Appraiser	9,506	9,552	-	9,552
Library	10,000	-	-	-
Public Works	895,000	1,232,990	-	1,232,990
City of Monticello Projects	950,000	958,081	-	958,081
City of Shady Dale Projects	150,000	151,272	-	151,272
Total	\$ 5,000,000	\$ 4,819,471	\$ 5	\$ 4,819,476

Note: The difference in SPLOST expenditures by project and the expenditures noted in the SPLOST Fund represents principal debt service payments of \$3,446 attributed to repayment of the SPLOST capital lease. The expenditures to purchase approved items are already included in the above schedule.

Capital Project 2018 SPLOST	Original Estimated Budget	Prior Years	Current Year	Total
Jasper County Projects				
Roads and Bridges	\$ 1,114,000	\$ 257,848	\$ 208,774	\$ 466,622
Sheriff's Office Facility Expansion	1,783,000	-	142,483	142,483
Recreation - Multipurpose Facility	1,003,000	-	6,422	6,422
City of Monticello Projects	950,000	449,022	338,102	787,124
City of Shady Dale Projects	150,000	70,897	53,385	124,282
Total	\$ 5,000,000	\$ 777,767	\$ 749,166	\$ 1,526,933

COMPLIANCE SECTION

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January 20, 2023

**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**

Board of Commissioners
Jasper County, Georgia

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Jasper County, Georgia** as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise Jasper County, Georgia's basic financial statements, and have issued our report thereon dated January 20, 2023. Our report includes a reference to other auditors who audited the financial statements of the Jasper County Health Department and the Development Authority of Jasper County, as described in our report on Jasper County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jasper County, Georgia's internal control over financial reporting (internal control) as a basis for designing 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 Jasper County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Jasper 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 have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2022-001 and 2022-002 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jasper 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Jasper County, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Jasper County, Georgia's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. Jasper 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.

McNair, McLeMore, Middlebrooks & Co., LLC
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

JASPER COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES FOR THE FISCAL YEAR ENDING JUNE 30, 2022

(1) Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

There was not an audit of major federal award programs for the fiscal year ended June 30, 2022, due to the total amount expended being less than \$750,000.

(2) Financial Statement Findings

Findings noted on 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 *Governmental Auditing Standards*:

2022-001 Accounts Payable / Expenditures or Expenses

CRITERIA

Generally accepted accounting principles require expenditures / expenses to be recognized as soon as a liability is incurred.

CONDITION

Expenditures / Expenses were not posted in the proper fiscal period for FY 2022.

CONTEXT

Audit adjustments were required to fairly state and classify expenditures or expenses for the year ended June 30, 2022. The adjustments are summarized as follows:

- Material adjustments were required to reverse out prior year accounts payable of \$28,353 and retainage payable of \$26,287 in the Health Center CDBG Fund.
- Material adjustment was required to reverse out prior year accounts payable of \$63,048 in the Curbside Fund and to record current year accounts payable of \$69,204.

EFFECT

The County's accounting records contained material errors which were identified and adjusted during the annual audit process.

(2) Financial Statement Findings (Continued)

2022-001 *Accounts Payable / Expenditures or Expenses (Continued)*

CAUSE

The County does not have adequate accounting procedures to ensure that expenditures or expenses are properly classified and recorded in the proper accounting period.

RECOMMENDATION

The County should establish procedures to ensure the proper accrual and classification of all liabilities incurred during the fiscal period.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

Management agrees with the finding above. Finance department will review all expenditures to ensure all expenses are recognized in the correct fiscal year and in the appropriate fund.

2022-002 *Accounts Receivable / Revenue*

CRITERIA

Under a modified accrual basis of accounting, amounts are recognized as revenue when earned, only as long as they are collectible within the period or soon enough afterwards to be used to pay liabilities of the current period. Under the accrual basis of accounting, amounts are recognized as revenue when earned.

CONDITION

Intergovernmental revenues were not recorded in the proper fiscal period for FY 2022.

CONTEXT

Audit adjustments were required to fairly state revenues for the fiscal year ended June 30, 2022.

- A material adjustment of \$54,640 was required in the Health Center CDBG Fund to reverse out prior year grants receivable and CDBG revenue.

EFFECT

The County's accounting records contained material errors which were identified and adjusted during the annual audit process.

CAUSE

The County did not have controls in place to ensure transactions are being recorded in the correct fiscal year.

RECOMMENDATION

We recommend the County develop procedures to ensure that revenues are recognized in the correct fiscal year.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

Management agrees with the finding above. Finance department will review all revenues to ensure all revenues are recognized in the correct fiscal year and in the appropriate fund.

(3) Compliance Findings

None noted.