

**CITY OF BARWICK, GEORGIA  
FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**



**CITY OF BARWICK, GEORGIA**  
**Table of Contents**  
**June 30, 2022**

Page

**FINANCIAL SECTION**

**Independent Auditor's Report** 1-3

**Basic Financial Statements**

**Government-wide Financial Statements:**

Statement of Net Position 4  
Statement of Activities 5

**Fund Financial Statements:**

**Governmental Funds:**

Balance Sheet 6  
Reconciliation of the Governmental Funds Balance Sheet to  
the Government-wide Statement of Net Position 7  
Statement of Revenues, Expenditures, and Changes in Fund Balances 8  
Reconciliation of the Governmental Funds Statement of Revenues,  
Expenditures and Changes in Fund Balances to the Government-wide  
Statement of Activities and Changes in Net Position 9  
Statement of Revenues, Expenditures, and Changes in Fund Balances –  
Budget and Actual – GAAP Basis – General Fund 10  
Statement of Revenues, Expenditures, and Changes in Fund Balances –  
Budget and Actual – GAAP Basis – Hotel/Motel Tax Fund 11  
Statement of Revenues, Expenditures, and Changes in Fund Balances –  
Budget and Actual – GAAP Basis – TSPLOST Fund 12  
Statement of Revenues, Expenditures, and Changes in Fund Balances –  
Budget and Actual – GAAP Basis – American Rescue Plan Fund 13

**Proprietary Funds:**

Statement of Net Position 14  
Statement of Revenues, Expenses, and Changes in Fund Net Position 15  
Statement of Cash Flows 16-17

**Notes to Basic Financial Statements** 18-32

**CITY OF BARWICK, GEORGIA**  
**Table of Contents**  
**June 30, 2022**

**OTHER SUPPLEMENTARY INFORMATION**

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 <i>Government Auditing Standards</i>	33-34
Schedule of Findings and Responses	35
City of Barwick's Corrective Action Plan	36-37
Independent Auditor's Report on the Schedules of Special Purpose Local Option Sales Tax	38
Schedule of Special Purpose Local Option Sales Tax – Brooks County #5	39
Schedule of Special Purpose Local Option Sales Tax – Brooks County #6	40
Schedule of Special Purpose Local Option Sales Tax – Brooks County #7	41
Schedule of 2012 Special Purpose Local Option Sales Tax – Thomas County	42
Schedule of 2017 Special Purpose Local Option Sales Tax – Thomas County	43
Schedule of Special Purpose Local Option Sales Tax – City of Thomasville	44

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members  
of the City Council  
City of Barwick, Georgia

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the City of Barwick, Georgia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Barwick, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the City of Barwick, Georgia as of June 30, 2022 and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Hotel/Motel Tax Fund, TSPLOST Fund, and the American Rescue Plan Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

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

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 the City of Barwick, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Barwick, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting polices 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 the City of Barwick, 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**

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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2023, on our consideration of the City of Barwick, 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 the City of Barwick, 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 the City of Barwick, Georgia's internal control over financial reporting and compliance.

*Simmons, Mills & Simmons P.C.*

Simmons, Mills & Simmons P.C.  
Thomasville, Georgia

June 14, 2023

## **BASIC FINANCIAL STATEMENTS**



**CITY OF BARWICK, GEORGIA**  
**Government-wide Statement of Net Position**  
**June 30, 2022**

	<u>Governmental</u>	<u>Business-type</u>	
	<u>Activities</u>	<u>Activities</u>	<u>Total</u>
<b>Assets:</b>			
Cash and cash investments	\$ 1,082,083	\$ 256,790	\$ 1,338,873
Time deposits	28,533	7,859	36,392
Restricted cash	1,981	19,410	21,391
Receivables (net of allowance for doubtful accounts):			
Taxes	1,458	-	1,458
Accounts	-	14,023	14,023
Intergovernmental receivable	24,673	109,848	134,521
Internal balances	16,774	(16,774)	-
Prepaid items	5,014	8,357	13,371
Capital assets:			
Land	33,665	1,000	34,665
Improvements	136,969	-	136,969
Buildings	40,012	14,450	54,462
Equipment	190,728	255,996	446,724
Infrastructure	-	996,919	996,919
Construction in progress	-	63,845	63,845
Accumulated depreciation	(195,085)	(706,067)	(901,152)
Total assets	<u>1,366,805</u>	<u>1,025,656</u>	<u>2,392,461</u>
<b>Liabilities:</b>			
Accounts payable	4,609	163,976	168,585
Accrued liabilities	7,699	-	7,699
Customer deposits	-	19,410	19,410
Unearned revenue	78,092	-	78,092
Noncurrent liabilities:			
Due within one year	-	-	-
Due in more than one year	-	153,304	153,304
Total liabilities	<u>90,400</u>	<u>336,690</u>	<u>427,090</u>
<b>Net position:</b>			
Net investment in capital assets	206,289	472,839	679,128
Unrestricted	364,236	216,127	580,363
Restricted for:			
Capital projects	690,576	-	690,576
Volunteer fire department	1,981	-	1,981
Housing and development	13,323	-	13,323
Total net position	<u>\$ 1,276,405</u>	<u>\$ 688,966</u>	<u>\$ 1,965,371</u>

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**  
**Government-wide Statement of Activities**  
**Year Ended June 30, 2022**

<u>Program Activities</u>	<u>Program Revenues</u>				<u>Net (Expenses) Revenues and changes in Net Position</u>		
	<u>Expenses</u>	<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Governmental activities:</b>							
General government	\$ 72,987	\$ 4,473		\$ -	\$ (68,514)	\$ -	\$ (68,514)
Judicial	-	-	-	-	-	-	-
Public safety	6,015	-	-	-	(6,015)	-	(6,015)
Public works	73,028	-	6,796	112,395	46,163	-	46,163
Cultural and recreational	19,358	-	11,529	-	(7,829)	-	(7,829)
Housing and development	1,898	-	2,439	-	541	-	541
Interest on long-term debt	-	-	-	-	-	-	-
<b>Total governmental activities</b>	<b>173,286</b>	<b>4,473</b>	<b>20,764</b>	<b>112,395</b>	<b>(35,654)</b>	<b>-</b>	<b>(35,654)</b>
<b>Business-type activities:</b>							
Water	110,131	97,814	-	-	-	(12,317)	(12,317)
Solid waste	47,419	47,166	-	-	-	(253)	(253)
<b>Total business-type activities</b>	<b>157,550</b>	<b>144,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,570)</b>	<b>(12,570)</b>
<b>Total government</b>	<b>\$ 330,836</b>	<b>\$ 149,453</b>	<b>\$ 20,764</b>	<b>\$ 112,395</b>	<b>\$ (35,654)</b>	<b>\$ (12,570)</b>	<b>\$ (48,224)</b>
<b>General revenues:</b>							
Taxes:							
Property taxes					\$ 70,955	\$ -	\$ 70,955
Sales taxes					44,558	-	44,558
Alcohol beverage excise					2,920	-	2,920
Other taxes					32,951	-	32,951
Franchise fees					20,462	-	20,462
Investment earnings					402	295	697
Gain on sale of capital assets					-	-	-
Miscellaneous					77	8,303	8,380
Transfers					-	-	-
<b>Total general revenues and transfers</b>					<b>172,325</b>	<b>8,598</b>	<b>180,923</b>
Change in net position					136,671	(3,972)	132,699
Net position - beginning					1,139,734	692,938	1,832,672
Net position - ending					<b>\$ 1,276,405</b>	<b>\$ 688,966</b>	<b>\$ 1,965,371</b>

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**

**Balance Sheet**

**Governmental Funds**

**June 30, 2022**

	<u>General Fund</u>	<u>SPLOST Fund</u>	<u>Hotel/Motel Tax Fund</u>	<u>TSPLOST Fund</u>	<u>American Rescue Plan Fund</u>	<u>Total Governmental Funds</u>
<b>Assets:</b>						
Cash	\$ 353,942	\$ 624,115	\$ 12,636	\$ 21,895	\$ 69,495	\$ 1,082,083
Restricted cash	1,981	-	-	-	-	1,981
Time deposits	3,898	24,635	-	-	-	28,533
Receivables (net of allowance for doubtful accounts):						-
Taxes	1,458	-	-	-	-	1,458
Interfund receivables	16,774	-	-	-	-	16,774
Intergovernmental receivables	4,091	19,280	687	615	-	24,673
Prepaid items	5,014	-	-	-	-	5,014
<b>Total assets</b>	<u>\$ 387,158</u>	<u>\$ 668,030</u>	<u>\$ 13,323</u>	<u>\$ 22,510</u>	<u>\$ 69,495</u>	<u>\$ 1,160,516</u>
<b>Liabilities, deferred inflows and fund balances:</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 4,609	\$ -	\$ -	\$ -	\$ -	\$ 4,609
Accrued liabilities	7,699	-	-	-	-	7,699
Unearned revenue	8,633	-	-	-	69,459	78,092
Interfund payables	-	-	-	-	-	-
<b>Total liabilities</b>	<u>20,941</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,459</u>	<u>90,400</u>
Deferred inflows - property taxes	876	-	-	-	-	876
<b>Total liabilities and deferred inflows</b>	<u>21,817</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,459</u>	<u>91,276</u>
<b>Fund balances:</b>						
<b>Nonspendable:</b>						
Prepaid items	5,014	-	-	-	-	5,014
<b>Restricted for:</b>						
Promotion of tourism	-	-	13,323	-	-	13,323
Transportation projects	-	-	-	22,510	-	22,510
Volunteer fire department	1,981	-	-	-	-	1,981
Capital projects funds	-	668,030	-	-	36	668,066
Unassigned	358,346	-	-	-	-	358,346
<b>Total fund balances</b>	<u>365,341</u>	<u>668,030</u>	<u>13,323</u>	<u>22,510</u>	<u>36</u>	<u>1,069,240</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 387,158</u>	<u>\$ 668,030</u>	<u>\$ 13,323</u>	<u>\$ 22,510</u>	<u>\$ 69,495</u>	<u>\$ 1,160,516</u>

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**  
**Reconciliation of the Governmental Funds Balance Sheet to the Government-wide**  
**Statement of Net Position**  
**For Fiscal Year Ended June 30, 2022**

Total governmental fund balances		\$ 1,069,240
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet.		
Cost	\$ 401,374	
Less accumulated depreciation	<u>(195,085)</u>	206,289
Deferred revenues for delinquent property taxes deferred in the governmental funds because they will not be received within sixty days of the City's year end.		
		876
Long-term liabilities are not due and payable in current period and therefore they are not reported in the Governmental Funds Balance Sheet.		
		<u>-</u>
Net position of governmental activities		<u>\$ 1,276,405</u>

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended June 30, 2022**

	General Fund	SPLOST Fund	Hotel/Motel Tax Fund	TSPLOST Fund	American Rescue Plan Fund	Total Governmental Funds
<b>Revenues:</b>						
General property taxes	\$ 90,777	\$ -	\$ -	\$ -	\$ -	\$ 90,777
Sales and use taxes	44,558	-	-	-	-	44,558
Alcoholic beverage excise	2,920	-	-	-	-	2,920
Other taxes	32,951	-	-	-	-	32,951
Licenses and permits	4,410	-	-	-	-	4,410
Intergovernmental revenues	15,767	107,200	2,439	6,782	-	132,188
Other charges for services	63	-	-	-	-	63
Fines and forfeitures	-	-	-	-	-	-
Interest income	353	957	13	14	36	1,373
Miscellaneous revenues	77	-	-	-	-	77
Total revenues	<u>191,876</u>	<u>108,157</u>	<u>2,452</u>	<u>6,796</u>	<u>36</u>	<u>309,317</u>
<b>Expenditures:</b>						
Current:						
General government	63,773	-	-	-	-	63,773
Judicial	-	-	-	-	-	-
Public safety	3,955	-	-	-	-	3,955
Public works	63,635	-	-	-	-	63,635
Culture and recreation	18,074	-	-	-	-	18,074
Housing and development	-	-	1,898	-	-	1,898
Capital projects	-	10,700	-	-	-	10,700
Total expenditures	<u>149,437</u>	<u>10,700</u>	<u>1,898</u>	<u>-</u>	<u>-</u>	<u>162,035</u>
Excess (deficiency) of revenues over expenditures	<u>42,439</u>	<u>97,457</u>	<u>554</u>	<u>6,796</u>	<u>36</u>	<u>147,282</u>
<b>Other financing sources (uses):</b>						
Proceeds from capital asset dispositions	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	42,439	97,457	554	6,796	36	147,282
Fund balances - beginning	<u>322,902</u>	<u>570,573</u>	<u>12,769</u>	<u>15,714</u>	<u>-</u>	<u>921,958</u>
Fund balances - ending	<u>\$ 365,341</u>	<u>\$ 668,030</u>	<u>\$ 13,323</u>	<u>\$ 22,510</u>	<u>\$ 36</u>	<u>\$ 1,069,240</u>

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**  
**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the**  
**Government-wide Statement of Activities and Changes in Net Position**  
**For Fiscal Year Ended June 30, 2022**

Net change in fund balances - total governmental funds		\$ 147,282
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental Funds report capital outlay as expenditures. However, in the Government-wide Statement of Activities and Changes in Net Position, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.		10,700
The book value of capital assets disposed of are reported on the Government-wide Statement of Activities but not reported in the governmental fund's operating statement.		-
Depreciation expense on capital assets is reported in the Government-wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.		(21,951)
Because some property taxes will not be collected for several months after the City's fiscal year ends, they are not considered "available" revenues in the governmental funds.		
Deferred taxes 6/30/2022	\$ 876	
Deferred taxes 6/30/2021	236	640
Change in net position of governmental activities		<u>\$ 136,671</u>

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual -**  
**GAAP Basis**  
**Year Ended June 30, 2022**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Over (Under)</u>
<b>Revenues:</b>				
General property taxes	\$ 81,000	\$ 88,000	\$ 90,777	\$ 2,777
Sales and use taxes	35,000	41,000	44,558	3,558
Alcoholic beverage excise	3,000	2,700	2,920	220
Other taxes	26,000	32,000	32,951	951
Licenses and permits	3,000	4,400	4,410	10
Intergovernmental revenues	20,000	15,000	15,767	767
Other charges for services	50	135	63	(72)
Interest income	250	300	353	53
Fines and forfeitures	-	-	-	-
Miscellaneous revenues	200	-	77	77
Carryover of funds	19,720	34,285	-	(34,285)
Total revenues	<u>188,220</u>	<u>217,820</u>	<u>191,876</u>	<u>(25,944)</u>
<b>Expenditures:</b>				
Current:				
General government	81,800	122,000	63,773	(58,227)
Judicial	100	100	-	(100)
Public safety	6,700	5,000	3,955	(1,045)
Public works	80,200	71,000	63,635	(7,365)
Culture and recreation	19,420	19,720	18,074	(1,646)
Capital projects	-	-	-	-
Total expenditures	<u>188,220</u>	<u>217,820</u>	<u>149,437</u>	<u>(68,383)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>42,439</u>	<u>42,439</u>
<b>Other financing sources (uses):</b>				
Proceeds from capital asset dispositions	-	-	-	-
Transfers in (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing and other uses	<u>-</u>	<u>-</u>	<u>42,439</u>	<u>42,439</u>
Fund balances - beginning	<u>322,902</u>	<u>322,902</u>	<u>322,902</u>	<u>322,902</u>
Fund balances - ending	<u>\$ 322,902</u>	<u>\$ 322,902</u>	<u>\$ 365,341</u>	<u>\$ 365,341</u>

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**  
**Hotel/Motel Tax Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**GAAP Basis**  
**Year Ended June 30, 2022**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Over (Under)</u>
<b>Revenues:</b>				
Intergovernmental revenues	\$ 1,700	\$ 2,000	\$ 2,439	\$ 439
Interest income	10	9	13	4
Carryover of funds	390	141	-	(141)
Total revenues	<u>2,100</u>	<u>2,150</u>	<u>2,452</u>	<u>302</u>
<b>Expenditures:</b>				
Current:				
Housing and development	<u>2,100</u>	<u>2,150</u>	<u>1,898</u>	<u>(252)</u>
Total expenditures	<u>2,100</u>	<u>2,150</u>	<u>1,898</u>	<u>(252)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>554</u>	<u>554</u>
Fund balances - beginning	<u>12,769</u>	<u>12,769</u>	<u>12,769</u>	<u>12,769</u>
Fund balances - ending	<u>\$ 12,769</u>	<u>\$ 12,769</u>	<u>\$ 13,323</u>	<u>\$ 13,323</u>

See accompanying notes to basic financial statements



**CITY OF BARWICK, GEORGIA**  
**TSPLOST Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**GAAP Basis**  
**Year Ended June 30, 2012**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Over (Under)</u>
<b>Revenues:</b>				
Intergovernmental revenues	\$ 4,000	\$ 6,000	\$ 6,782	\$ 782
Interest income	9	8	14	6
Carryover of funds	(4,009)	(6,008)	-	6,008
Total revenues	<u>-</u>	<u>-</u>	<u>6,796</u>	<u>6,796</u>
<b>Expenditures:</b>				
Current:				
Public works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>6,796</u>	<u>6,796</u>
Fund balances - beginning	<u>15,714</u>	<u>15,714</u>	<u>15,714</u>	<u>15,714</u>
Fund balances - ending	<u>\$ 15,714</u>	<u>\$ 15,714</u>	<u>\$ 22,510</u>	<u>\$ 22,510</u>

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**  
**American Rescue Plan Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**GAAP Basis**  
**Year Ended June 30, 2022**

	<u>Budget</u>		<u>Actual</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget</b>
				<b>Over (Under)</b>
<b>Revenues:</b>				
Intergovernmental revenues	\$ 69,459	\$ 69,459	\$ -	\$ (69,459)
Interest income	30	30	36	6
Carryover of funds	(69,489)	(69,489)	-	69,489
Total revenues	<u>-</u>	<u>-</u>	<u>36</u>	<u>36</u>
<b>Expenditures:</b>				
Current:				
Public works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>36</u>	<u>36</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ 36</u>

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2022**

	<b>Business Type Activities - Enterprise Funds</b>	
	<b>Water &amp; Garbage</b>	<b>Totals</b>
<b>Assets:</b>		
Current assets:		
Cash and cash investments	\$ 256,790	\$ 256,790
Time deposits	7,859	7,859
Restricted cash	19,410	19,410
Receivables (net where applicable of allowance for doubtful accounts):		
Accounts	14,023	14,023
Intergovernmental receivable	109,848	109,848
Prepaid items	8,357	8,357
Total current assets	416,287	416,287
Noncurrent assets:		
Capital assets:		
Land	1,000	1,000
Buildings	14,450	14,450
Equipment	255,996	255,996
Infrastructure	996,919	996,919
Construction in progress	63,845	63,845
Accumulated depreciation	(706,067)	(706,067)
Total capital assets, net of accumulated depreciation	626,143	626,143
Total assets	\$ 1,042,430	\$ 1,042,430
<b>Liabilities:</b>		
Current liabilities:		
Accounts payable	\$ 163,976	\$ 163,976
Accrued liabilities	-	-
Customer deposits	19,410	19,410
Interfund payables	16,774	16,774
Total current liabilities	200,160	200,160
Noncurrent liabilities:		
Note payable	153,304	153,304
Total liabilities	\$ 353,464	\$ 353,464
<b>Net Position:</b>		
Net investment in capital assets	\$ 472,839	\$ 472,839
Unrestricted	216,127	216,127
Total net position	\$ 688,966	\$ 688,966

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**Year Ended June 30, 2022**

	<b>Business Type Activities - Enterprise Funds</b>	
	<b>Water &amp; Garbage</b>	<b>Totals</b>
<b>Operating revenues:</b>		
Charges for services - water	\$ 97,814	\$ 97,814
Charges for services - solid waste	47,166	47,166
Miscellaneous	8,303	8,303
Total operating revenues	153,283	153,283
<b>Operating expenses:</b>		
Water:		
Personal services	40,549	40,549
Purchased/contracted services	18,283	18,283
Supplies	18,627	18,627
Depreciation	32,643	32,643
Solid waste:		
Purchased/contracted services	47,419	47,419
Supplies	-	-
Total operating expenses	157,521	157,521
Income (loss) from operations	(4,238)	(4,238)
<b>Non-operating revenues (expenses):</b>		
Interest expense	(29)	(29)
Interest income	295	295
Total non-operating revenues (expenses)	266	266
Transfers (to) from other funds	-	-
Capital contributions	-	-
Change in net position	(3,972)	(3,972)
Net position - beginning	692,938	692,938
Net position - ending	\$ 688,966	\$ 688,966

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Year Ended June 30, 2022**

	<b>Business Type Activities - Enterprise Funds</b>	
	<b>Water &amp; Garbage</b>	<b>Totals</b>
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 146,588	\$ 146,588
Other operating cash receipts	8,303	8,303
Cash payments to suppliers for goods and services	(99,198)	(99,198)
Cash payments to employees for services	(35,903)	(35,903)
Net cash provided (used) by operating activities	19,790	19,790
<b>Cash flows from noncapital financing activities:</b>		
Increase (decrease) in interfund payables	4,466	4,466
Other miscellaneous items	-	-
Net cash provided (used) by noncapital financing activities	4,466	4,466
<b>Cash flows from capital and related financing activities:</b>		
Proceeds from debt	17,894	17,894
Interest paid on notes	(29)	(29)
Acquisition and construction of capital assets	(17,894)	(17,894)
Net cash provided (used) by capital financing activities	(29)	(29)
<b>Cash flow from investing activities:</b>		
Interest on cash and investments	295	295
Net increase (decrease) in cash and cash investments	24,522	24,522
Cash and cash investments, July 1	259,537	259,537
Cash and cash investments, June 30	\$ 284,059	\$ 284,059
<b>Non-cash capital and related financing activities:</b>		
Proceeds of debt (intransit)	\$ 109,848	\$ 109,848
Acquisition and construction of capital assets	\$ 159,509	\$ 159,509

See accompanying notes to basic financial statements

**CITY OF BARWICK, GEORGIA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Year Ended June 30, 2022**

	<b>Business-Type Activities - Enterprise Funds</b>	
	<b>Water &amp; Garbage</b>	<b>Totals</b>
<b>Reconciliation of income (loss) from operations to net cash provided (used) by operating activities:</b>		
Income (loss) from operations	\$ (4,238)	\$ (4,238)
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:		
Depreciation	32,643	32,643
Change in assets and liabilities:		
(Increase) decrease in accounts receivable	(512)	(512)
(Increase) decrease in prepaid items	(553)	(553)
Increase (decrease) in accounts payable not GEFA	(9,428)	(9,428)
Increase (decrease) in accrued liabilities	(242)	(242)
Increase (decrease) in customer deposits payable	2,120	2,120
Net cash provided (used) by operating activities	\$ 19,790	\$ 19,790
 <b>Reconciliation of total cash and cash investments:</b>		
Current assets - cash and cash investments	\$ 256,790	\$ 256,790
Restricted cash	19,410	19,410
Time deposits	7,859	7,859
Total cash and cash investments	\$ 284,059	\$ 284,059

See accompanying notes to basic financial statements

## **NOTES TO THE FINANCIAL STATEMENTS**

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(1) – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. General Statement**

The City of Barwick (the “City”) was incorporated in 1903. The City operates under a council/mayor form of government and provides the following services: public safety (volunteer fire department), highways and streets, recreation, public improvements and general and administrative services. In addition, the City operates a public utility (water system and sanitation services) for the incorporated and immediate surrounding areas.

The financial statements of the City 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 City does not follow subsequent private-sector guidance for its enterprise funds.

The most significant of the City’s accounting policies are described below.

**B. Financial Reporting Entity**

The City’s basic financial statements include the accounts of all City operations. The criteria for including organizations as component units within the City’s reporting entity, as set forth in Section 2100 of GASB’s Codification of Governmental Accounting and Financial Reporting Standards include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the City holds the corporate powers of the organization
- the City appoints a voting majority of the organization’s board
- the City is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the City
- there is fiscal dependency by the organization on the City

Based on the aforementioned criteria, the City of Barwick has no component units.

**Related organizations**

The following is a list of related organizations for which the City of Barwick appoints one or more of the Board of Directors:

- Southern Georgia Regional Commission



**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(1) – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

**Joint ventures and jointly governed organizations**

The City of Barwick, in conjunction with thirty-three cities or counties in the South Georgia area are members of the South Georgia Regional Commission (SGRC). Membership in an SGRC is automatic of each municipality and county in the state. The Official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the SGRCs. Each county and municipality in the state are required by law to pay minimum annual dues to the SGRC. The SGRC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The county board members and municipal board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the county or municipality) to serve as the non-public Board member from a county.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines SGRCs as “public agencies and instrumentalities of their members. Georgia laws also provide that the member governments are liable for any debts or obligations of an SGRC beyond its resources (O.C.G.A. 50-8-39.1).

Separately issued financial statements of the Southern Georgia Regional Commission are available at their administrative offices located at 327 W. Savannah Ave., Valdosta, Ga. 31601 or by telephone at 229-333-5277.

**C. Basis of Presentation**

The government-wide financial statements (the statement of net position and the statement of changes in net position) report information on all of the activities of the City. The effect of interfund activity, within the governmental and business-type activities columns, has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**Fund Financial Statements:**

The City segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental and proprietary activities. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(1) – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

Governmental funds are those funds through which most governmental funds typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The City has presented the following major governmental funds:

**General Fund –**

General Fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

**SPLOST Fund –**

The SPLOST Fund is a capital projects fund used to account for Special Purpose Local Option Sales Tax collected for Brooks and Thomas Counties. This sales tax is to be used for capital outlay as allowed by the Official Code of Georgia Annotated Section 48-8-111.

**Hotel/Motel Tax Fund –**

The Hotel/Motel Tax Fund is a special revenue fund used to account for Hotel/Motel tax received from Thomas County. This tax is to be used for the promotion of tourism in the City.

**TSPLOST Fund –**

The TSPLOST Fund is a special revenue fund used to account for transportation special district local option sales and use tax, 25% discretionary fund, revenues collected in Brooks County. The tax is to be used for transportation projects to maintain roads and bridges.

**American Rescue Plan Fund –**

The American Rescue Plan Fund is a special revenue fund used to account for the American Rescue Plan Act grant activity of the City. The City intends to use these funds for capital purposes.

Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. All assets and liabilities are included on the Statement of Net Position. The City has presented the following major proprietary fund:

**Water and Garbage Fund –**

Water and Garbage Fund is used to account for the provision of water and garbage services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water and sanitation system and billing and collection activities. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary, to ensure integrity of the funds.

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(1) – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personal and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

**D. Measurement Focus/Basis of Accounting**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for recognition of all other Governmental Fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

The revenues susceptible to accrual are property taxes, franchise fees, licenses, charges for service, interest income and intergovernmental revenues. Sales taxes collected and held by the state at year end on behalf of the government are also recognized as revenue. All other governmental fund revenues are recognized when received.

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(1) – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

**E. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position reports 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(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applied to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has one item of unavailable revenue which is reported only in the governmental funds balance sheet. This is property taxes which are reported as deferred inflows since they are recognized as receivables before the period for which the taxes are levied.

**F. Budgets**

All budgets, except for the Enterprise Funds, are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General Fund, Hotel/Motel Tax Fund, TSPLOST Fund, American Rescue Plan Fund and the Enterprise Funds. Amounts presented for the General Fund, Hotel/Motel Tax Fund, and TSPLOST Fund are as amended by the City Council. All annual appropriations lapse at fiscal year-end. A project-length budget was adopted for the Capital Projects Fund.

**G. Cash and Investments**

Cash includes amounts in demand deposits, passbook savings as well as certificates of deposits with a maturity date of three months or less. Cash equivalents are short term, highly liquid investments that can be converted to known amounts of cash.

The City's deposit policy limits deposit choices to checking accounts, money market accounts and certificates of deposits with local banks. All deposits are to be secured as required by state statutes. The state statute requires the deposits to be secured at an amount equal to the total deposits less FDIC insurance, and then multiplied by 110 percent.

The City's investing is limited to investments complying with state statutes. These investments are limited to obligations of states, obligations issued by the U.S. government, obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States, obligations of any corporation of the U.S. government, the local government investment pool established by state law and obligations of other political subdivisions of the State of Georgia. The City's investment policy is not in writing.

**H. Prepaid Items**

Prepaid balances are for payments made by the City in the current year to provide services occurring in the subsequent fiscal year, and the reserve for prepaid items has been recorded to signify that a portion of fund balance is not available for other subsequent expenditures.

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(1) – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

**I. Inventories**

Expendable supplies are recorded as expenditures at the time items are purchased. The City does not record inventories of supplies on the books. Any inventory of supplies at June 30, 2022 is considered immaterial.

**J. Interfund Receivables and Payables**

Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as “internal balances”.

**K. Transactions between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

**L. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. General infrastructure assets acquired prior to July 1, 2003, are not reported in the basic financial statements. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to July 1, 2003. Improvements to capital assets are capitalized. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Interest has not been capitalized during the construction period on property, plant and equipment.

Depreciation has been calculated on each class of depreciable property using the straight-line method. Assets are capitalized and the estimated useful lives are as follows:

	<u>Life-Years</u>	<u>Threshold</u>
Buildings and Improvements	15-50	\$ 15,000
Infrastructure	20-50	150,000
Machinery and Equipment	3-15	5,000

**M. Compensated Absences**

The City’s policy allows employees to accumulate earned but unused vacation and sick pay benefits. All vacation and sick pay benefits are accrued when incurred in the government-wide and proprietary fund financial statements. There were no compensated absences as of June 30, 2022.

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(1) – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

**N. Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the issue is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

**O. Nature and Purpose of Restricted Fund Equity**

The fund equity is restricted for prepaid items.

**P. Government-wide and Proprietary Fund Net Position**

Government-wide and proprietary fund net position is divided into three components:

**Investment in capital assets** – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

**Restricted net position** – consist of net position that is restricted by the City's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

**Unrestricted** – all other net position is reported in this category.

**Q. Governmental Fund Balances**

In the governmental fund financial statements, fund balances are classified as follows:

**Nonspendable** – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – Amounts that can be spent only for specific purposes because of the City Charter, the City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

**Committed** – Amounts that can be used only for specific purposes determined by a formal action by City Council. Formal action by the City Council is required to be taken to establish (and modify or rescind) a formal balance commitment.

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(1) – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

**Q. Governmental Fund Balances (Cont.)**

**Assigned** – Amounts that are designated by the City Council for a particular purpose. By motion, only the City Council can authorize an assignment of fund balances. Also, any of the fund balance reported at year-end that is included in the subsequent years' budget is reported as assigned.

**Unassigned** – All amounts not included in other spendable classifications.

**R. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States 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) – LEGAL COMPLIANCE**

**A. Budgets**

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Council prepares a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted at the City offices to obtain taxpayer comments.
3. After the public hearing, the City Council formally adopts the budget.
4. The budget is employed as a management control device during the year.
5. All budgets, except for the Enterprise Funds, are adopted on a basis substantially consistent with generally accepted accounting principles.

Budget amounts are as originally adopted or as amended by the City Council.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each legally adopted annual budget is at the department level.

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(3) – DEPOSITS AND INVESTMENTS**

**Deposits**

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, 2022, all of the City deposits were 110 percent covered by either the Federal Depository Insurance Corporation (FDIC) or collateral pledged by all the financial institution or a combination of the two.

As of year-end, the carrying amount of the City's bank balances totaled \$1,396,656 and the bank balances totaled \$1,367,011.

**Investments**

Credit Risk – The City has no formal policy on managing credit risk; however, state law limits investments in commercial paper to the top rating issued by national recognized statistical rating organizations. As of June 30, 2022, the City had no investments.

**(4) – RECEIVABLES**

The receivables as of June 30, 2022 for the City's individual major funds are as follows:

	General Fund	SPLOST Fund	Hotel/ Motel Tax Fund	TSPLOST Fund	Water & Garbage Fund	Total
Receivables:						
Taxes	\$ 1,958	\$ -	\$ -	\$ -	\$ -	\$ 1,958
Accounts	-	-	-	-	17,023	17,023
Intergovernmental	<u>4,091</u>	<u>19,280</u>	<u>687</u>	<u>615</u>	<u>109,848</u>	<u>134,521</u>
Gross receivables	6,049	19,280	687	615	126,871	153,502
Less: Allowances for doubtful accounts	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,500</u>
Net total receivables	<u>\$ 5,549</u>	<u>\$ 19,280</u>	<u>\$ 687</u>	<u>\$ 615</u>	<u>\$ 123,871</u>	<u>\$ 150,002</u>

Property taxes are levied as of September 14<sup>th</sup> on property values assessed as of January 1<sup>st</sup>. The bills were mailed on October 15<sup>th</sup> and are considered due upon receipt by the taxpayer; however, the actual due date is December 20<sup>th</sup>. After this date, the bill becomes delinquent and penalties and interest may be assessed.



**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(5) – RESTRICTED ASSETS**

Restricted assets reported in the General fund are comprised of the following:

Cash – volunteer fire department                      \$ 1,981

Restricted assets reported in the Water & Garbage fund are comprised of the following

Cash – customer deposits                                      \$ 19,410

**(6) – CAPITAL ASSETS**

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

	Balance July 1	Additions	Adjustment/ Deletions	Balance June 30
<b>Governmental activities:</b>				
Capital assets not being depreciated				
Land	\$ 33,665	\$ -	\$ -	\$ 33,665
Construction-in-progress	-	-	-	-
Total capital assets, not being depreciated	33,665	-	-	33,665
Capital assets, being depreciated				
Buildings	40,012	-	-	40,012
Improvements	136,969	-	-	136,969
Equipment	180,028	10,700	-	190,728
Total capital assets, being depreciated	357,009	10,700	-	367,709
Less accumulated depreciation for:				
Buildings	7,418	1,000	-	8,418
Improvements	40,068	7,751	-	47,819
Equipment	125,648	13,200	-	138,848
Total accumulated depreciation	173,134	21,951	-	195,085
Total capital assets, being depreciated, net	183,875	(11,251)	-	172,624
Governmental activities capital assets, net	\$ 217,540	\$ (11,251)	\$ -	\$ 206,289
<b>Business-type activities:</b>				
Capital assets not being depreciated				
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
Construction in-progress	38,344	25,501	-	63,845
Total capital assets, not being depreciated	39,344	25,501	-	64,845
Capital assets being depreciated				
Buildings	14,450	-	-	14,450
Equipment	104,094	151,902	-	255,996
Infrastructure	996,919	-	-	996,919
Total capital assets, being depreciated	1,115,463	151,902	-	1,267,365
Less accumulated depreciation for:				
Building	14,450	-	-	14,450
Equipment	88,879	4,896	-	93,775
Infrastructure	570,095	27,747	-	597,842
Total accumulated depreciation	673,424	32,643	-	706,067
Total capital assets, being depreciated, net	442,039	119,259	-	561,298
Business-type activities capital assets, net	\$ 481,383	\$ 144,760	\$ -	\$ 626,143

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(6) – CAPITAL ASSETS (CONT.)**

Depreciation expense was charged as direct expense to programs of the primary government as follows:

Governmental activities:

General government	\$ 9,214
Public safety	2,060
Public works	9,393
Culture and recreation	<u>1,284</u>
Total depreciation expense - Governmental activities	<u>\$ 21,951</u>

Business-type activities:

Water	\$ 32,643
Garbage	<u>-</u>
Total depreciation expense - Business-type activities	<u>\$ 32,643</u>

**(7) – LONG-TERM DEBT**

At June 30, 2022, the City had the following note payable:

Business-Type

Note Payable – Drinking Water State Revolving Fund, administered by Georgia Environmental Finance Authority (GEFA) – The City signed this note for \$500,000 dated November 17, 2020. The purpose of this loan is to finance water system infrastructure improvements. The loan requires a 1% origination fee. The loan will be scheduled for repayment over a 20 year period at an interest rate of 0.13%. Interest will be payable monthly.

The construction period of the loan consists of drawdowns by the City. Construction interest will be charged and collected monthly only on the outstanding balance of funds distributed.

\$ 153,304

Total business-type long-term debt

\$ 153,304

The City paid \$29 in interest for the year ended June 30, 2022.

The following is a summary of changes in long-term debt for the year ended June 30, 2022:

	Balance July 1	Issued or Additions	Payments or Expenditures	Balance June 30	Due in One Year
<b>Business-type Activities:</b>					
Note payable - Drinking Water State Revolving Fund	<u>\$ 25,562</u>	<u>\$ 127,742</u>	<u>\$ -</u>	<u>\$ 153,304</u>	<u>\$ -</u>
Total business-type activities	<u>25,562</u>	<u>127,742</u>	<u>-</u>	<u>153,304</u>	<u>-</u>
Total government	<u>\$ 25,562</u>	<u>\$ 127,742</u>	<u>\$ -</u>	<u>\$ 153,304</u>	<u>\$ -</u>

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(8) – INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivables, payables, and transfers for the year ended June 30, 2022 consisted of the following amounts:

Fund	Interfund Receivables	Interfund Payables	Transfers In	Transfers Out
General Fund	\$ 16,744	\$ -	\$ -	\$ -
Water & Garbage Fund	-	16,744	-	-
Total	<u>\$ 16,744</u>	<u>\$ 16,744</u>	<u>\$ -</u>	<u>\$ -</u>

The interfund receivable and payable is for water & garbage fund expenditures paid out of the general fund that will be reimbursed by the water & garbage fund.

**(9) – FUND BALANCES**

The following is a summary of the fund balances for the governmental funds at June 30, 2022:

Nonspendable:

Prepaid items - this is prepaid insurance in the general fund \$ 5,014

Restricted by state laws:

Restricted for capital projects SPLOST - Thomas County	570,091
Restricted for capital projects SPLOST - City of Thomasville	12,100
Restricted for capital projects SPLOST - Brooks County	85,839
Restricted for transportation projects TSPLOST Fund - Brooks County	22,510
Restricted for promotion of tourism - Hotel/Motel Tax Fund	13,323

Restricted for volunteer fire department - this fund balance restricted by the donor as follows:

Restricted by Brooks County for the Barwick Volunteer Fire Department	1,981
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Restricted by Federal Laws:

Restricted for capital projects - American Rescue Plan Fund	36
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Unassigned:

This amount is unassigned in the general fund	<u>358,346</u>
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Total fund balance	<u>\$ 1,069,240</u>
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**(10) – RISK MANAGEMENT**

The City 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 City has joined together with other municipalities in the state as part of the Georgia Interlocal Risk Management Agency (GIRMA) for property and liability insurance and the Worker's Compensation Self-Insurance Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The Georgia Municipal Association (GMA) administers both risk pools.

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
June 30, 2022

**(10) – RISK MANAGEMENT (CONT.)**

As part of these risk pools, the City 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 or loss. The City is also to allow the pools' agents and attorneys to represent the City in investigation, settlement discussions and all levels of litigation arising out of any claim made against the City 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 government's contracts and in accordance with the workers' compensation laws of Georgia. The funds are to pay all cost taxed against members in any legal proceedings defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

The City has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The City is not aware of any claims which the City is liable for (up to the applicable deductible) which were outstanding and unpaid at June 30, 2022. No provisions have been made in the financial statements for the year ended June 30, 2022 for any estimate of potential unpaid claims.

The City carries a combined property, casualty, and crime coverage with the Georgia Interlocal Risk Management Agency (GIRMA).

Coverage's are as follows:

**Coverage description – property:**

Blanket buildings and personal property	\$ 1,265,810
Automobile physical damage and mobile equipment	Per schedule on file with GIRMA

**Coverage description – casualty (per occurrence limit):**

General liability	600,000
Automobile liability	750,000
Errors and omissions (public officials) liability	600,000
Employee benefits liability	600,000

**Coverage description – crime:**

Blanket Bond	500,000
Depositors forgery	500,000
Money and securities – loss inside and outside the premises	500,000

**Coverage description – environmental:**

GIRMA public entity environmental liability	1,000,000
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**Deductible:**

General liability	5,000
Law enforcement liability	5,000
Automobile liability	5,000
Errors and omissions (public officials) liability	5,000

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(10) – RISK MANAGEMENT (CONT.)**

**Deductible (Cont.)**

Employee benefits liability	5,000
Buildings and personal property	5,000
Automobile physical damage	5,000
Equipment breakdown	5,000
Crime	5,000

**Coverage exceptions:**

Public Officials Liability and Employee Benefits Liability are written on Occurrence Form. Prior Acts is included for Public Officials Liability and Employee Benefits Liability subject to retroactive date of 01/01/1998.

**Coverage's subject to a retroactive date:**

(Unless stated otherwise in the coverage exceptions)

Public officials liability	1/1/1998
Employee benefits liability	1/1/1998
Pollution liability	N/A

Coverage is subject to all terms, conditions and internal limits as specified in the GIRMA member coverage agreement.

**(11) – CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The City has stated that it is not involved in any lawsuit that will have a material effect on the financial condition of the City.

**(12) – EMPLOYEE RETIREMENT SYSTEM**

The City does not provide any retirement, pension, or profit sharing plan for its employees.

**(13) – HOTEL/MOTEL LODGING TAX**

Pursuant to an ordinance on June 27, 2005, January 1, 2006 Thomas County began levying a 5% lodging tax in accordance with O.C.G.A. 48-13-51 and expends 50% of the hotel/motel tax collections for the purpose of promoting tourism. This tax increased to 8% on July 1, 2016.

Thomas County paid the City \$2,439 from their Hotel/Motel Tax Fund in the current year. The City spent \$1,898 towards promotion of tourism during the year ended June 30, 2022.

**CITY OF BARWICK, GEORGIA**  
**Notes to Basic Financial Statements**  
**June 30, 2022**

**(14) – TSPLOST TAX**

In February 2018, Brooks County adopted the Transportation Investment Act Local Government 25% Discretionary Distributions (TSPLOST). Proceeds shall be used by local governments only for transportation projects as defined in paragraph (10) of O.C.G.A. 48-8-242. Distributions to the City began October 2018.

**OTHER SUPPLEMENTARY INFORMATION**

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## 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

Honorable Mayor and Members  
of the City Council  
City of Barwick, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Barwick, Georgia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Barwick, Georgia's basic financial statements and have issued our report thereon dated June 14, 2023.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Barwick, 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 the City of Barwick, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Barwick, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and responses as item 2005-001 that we consider to be a significant deficiency.



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Barwick, 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 did not disclose any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **City of Barwick Georgia's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Barwick, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City of Barwick, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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.

*Simmons, Mills & Simmons P.C.*

Simmons, Mills & Simmons P.C.  
Thomasville, Georgia

June 14, 2023

**CITY OF BARWICK, GEORGIA**  
**Schedule of Findings and Responses**  
**For the Year Ended June 30, 2022**

**Prior years findings and responses:**

**2005-001**

**Condition** – The City does not have sufficient properly trained personnel to provide an optimum level of appropriate segregation of duties and responsibilities.

**Effect** – The City Clerk performs many of the accounting functions which give her the ability to control the financial records and reports.

**Status** – Our test determined that this condition still exists.

**Recommendation** – The Mayor and City Council should closely monitor and approve the monthly financial activity.

**Views of responsible officials and planned corrective actions** – The City's management concurs with the finding. The Mayor and City Council will closely monitor and approve the monthly financial activity. See Barwick's corrective action plan attached.

**2021-001**

**Condition** – At June 30, 2021, the City may have not been in compliance with the state statute on deposits at one of its depositories. The deposits at this bank less FDIC coverage multiplied by 110% equal \$958,662. The bank had only pledged \$900,000 of collateral. This resulted in \$58,662 of uncollateralized deposits.

**Criteria** – Official Code of Georgia Annotated (O.C.G.A.) Section 45-8-12(a). The collecting officer holding public funds may not have a deposit at any one time in any depository for a time longer than ten days a sum of money belonging to the public body when such depository has not given a bond to the public body as set forth in this code section. A depository may secure deposits made with it partly be surety bond, partly by deposit of any one or more of the obligations referred to in subsection (a) of this code section, partly by the guarantee or insurance referred to in subsection (b) of this code section, or by any combination of these methods. The aggregate of the face value of such surety bond and the market value of securities pledged shall be equal to no less than 110 percent of the public funds being secured after the deduction of the amount of deposit insurance.

**Effect** – Failure to collateralize deposits as required above may be a violation of this statute.

**Recommendation** – The City should continue to monitor deposits and pledges. The City should require the bank to pledge enough collateral to cover deposits as required by the above statute.

**Status** – Our audit procedures indicate that the City was in compliance with the above statute at June 30, 2022. This concludes this finding.

**Current year findings and responses:**

None noted.

# *City of Barwick*

P.O. Box 146  
Barwick, Georgia 31720

*Incorporated 1903*

June 14, 2023


Mr. Greg S. Griffin, State Auditor  
Department of Audits and Accounts  
270 Washington Street, S.W., Room 1-156  
Atlanta, Ga. 30334-8400

Re: City of Barwick  
Year Ending June 30, 2022  
Corrective Action Plan

Dear Sir/Madam:

Enclosed is the City of Barwick's corrective action plan as required by Section 36-81-7 of the Official Code of Georgia Annotated. After reviewing this plan, I trust that you will find that it is in compliance with the above code. Please notify us of your decision.

Sincerely,

  
I.J. McCann,  
Mayor

**CITY OF BARWICK, GEORGIA  
CORRECTIVE ACTION PLAN  
FOR YEAR ENDED JUNE 30, 2022**

**2005-001**

**Finding/Recommendation:**

The City does not have sufficient properly trained personnel to provide an optimum level of appropriate segregation of duties and responsibilities. Staffing should include a sufficient number of properly trained personnel to assign duties and responsibilities among in order to achieve a minimum level of risk that misstatements resulting from fraud or error might occur and not be detected by employees during the normal course of performing assigned duties.

**Corrective Action Plan/Management Response:**

We concur with this recommendation. The City cannot establish appropriate segregation of duties because it is not cost effective. The Mayor and City Council more closely monitor and approve the monthly financial activity as well as provide the current Clerk with additional training. The Mayor and a Councilmember sign all checks. We believe that this allows the City to comply with the audit recommendation.

# SIMMONS, MILLS & SIMMONS P.C.

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## INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

Honorable Mayor and Members  
of the City Council  
City of Barwick, Georgia

We have audited the accompanying Schedules of Special Purpose Local Option Sales Tax for the City of Barwick, Georgia for the year ended June 30, 2022. These schedules are the responsibility of the City of Barwick, Georgia's management. Our responsibility is to express an opinion on the Schedules of Special Purpose Local Option Sales Tax based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Special Purpose Local Option Sales Tax are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedules of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accounting Schedules of Special Purpose Local Option Sales Tax is prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting as described in Note 1 and is not intended to be a complete presentation of the City of Barwick's revenues and expenditures.

In our opinion, the Schedules of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project of the City of Barwick for the year ended June 30, 2022, in conformity with accounting principles generally accepted in the United States of America.



Simmons, Mills & Simmons P.C.  
Thomasville, Georgia

June 14, 2023

**CITY OF BARWICK, GEORGIA**  
**Schedule of Special Purpose Local Option Sales Tax - Brooks County #5**  
**Year Ended June 30, 2022**

<u>Project</u>	<u>Original Estimated Cost</u>	<u>Expenditures</u>		<u>Total</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Government buildings capital outlay	\$ 140,000	\$ 103,952	\$ -	\$ 103,952
Totals	<u>\$ 140,000</u>	<u>\$ 103,952</u>	<u>\$ -</u>	<u>\$ 103,952</u>

**Note:** Beginning 2009, Brooks County began collecting for Special Purpose Local Option Sales Tax referendum #5. Special Purpose Local Option Sales Tax revenue received from Brooks County, Georgia for the year ended June 30, 2022 was \$0.

**CITY OF BARWICK, GEORGIA**  
**Schedule of Special Purpose Local Option Sales Tax - Brooks County #6**  
**Year Ended June 30, 2022**

<u>Project</u>	<u>Original Estimated Cost</u>	<u>Expenditures</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
Municipal buildings	\$ 36,128	\$ 31,348	\$ -	\$ 31,348
Streets and sidewalks	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Totals</b>	<u>\$ 51,128</u>	<u>\$ 31,348</u>	<u>\$ -</u>	<u>\$ 31,348</u>

**Note:** In 2015, Brooks County began collecting for Special Purpose Local Option Sales Tax referendum #6. Special Purpose Local Option Sales Tax revenue received from Brooks County, Georgia for the year ended June 30, 2022 was \$0.

**CITY OF BARWICK, GEORGIA**  
**Schedule of Special Purpose Local Option Sales Tax - Brooks County #7**  
**Year Ended June 30, 2022**

<u>Project</u>	<u>Original Estimated Cost</u>	<u>Expenditures</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
Roads/Streets/Drainage	\$ 7,205	\$ -	\$ -	\$ -
Water System Improvements	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 107,205</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Note:** In 2020, Brooks County began collecting for Special Purpose Local Option Sales Tax referendum #7. Special Purpose Local Option Sales Tax revenue received from Brooks County, Georgia for the year ended June 30, 2022 was \$17,853.



**CITY OF BARWICK, GEORGIA**  
**Schedule of 2012 Special Purpose Local Option Sales Tax - Thomas County**  
**Year Ended June 30, 2022**

<u>Project</u>	Original	Revised	<u>Expenditures</u>		
	Estimated Cost	Estimated Cost	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
Capital outlay:					
Government Buildings	\$ 315,000	\$ 77,500	\$ 47,012	\$ -	\$ 47,012
Roads & street projects	-	77,500	5,827	-	5,827
Misc Water & Sanitation Projects	<u>-</u>	<u>160,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 315,000</u>	<u>\$ 315,000</u>	<u>\$ 52,839</u>	<u>\$ -</u>	<u>\$ 52,839</u>

**Note:** Beginning in 2013, Thomas County began collecting for the 2012 Special Purpose Local Option Sales Tax referendum. Special Purpose Local Option Sales Tax revenue received from Thomas County, Georgia for the year ended June 30, 2021 was \$0.

**CITY OF BARWICK, GEORGIA**  
**Schedule of 2017 Special Purpose Local Option Sales Tax - Thomas County**  
**Year Ended June 30, 2022**

	Original Estimated Cost	Expenditures		
		Prior Years	Current Year	Total
Street repairs	\$ 75,000	\$ -	\$ -	\$ -
Public works equipment	78,000	28,713	10,700	39,413
Water system	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Totals</b>	<u>\$ 378,000</u>	<u>\$ 28,713</u>	<u>\$ 10,700</u>	<u>\$ 39,413</u>

**Note:** Beginning in 2019, Thomas County began collecting on the 2017 Special Purpose Local Option Sales Tax referendum. Special Purpose Local Option Sales Tax revenue received from Thomas County, Georgia for the year ended June 30, 2022 was \$89,347.

**CITY OF BARWICK, GEORGIA**  
**Schedule of Special Purpose Local Option Sales Tax - City of Thomasville**  
**Year Ended June 30, 2022**

<u>Project</u>	<u>Original</u>	<u>Expenditures</u>		
	<u>Estimated</u> <u>Cost</u>	<u>Prior</u> <u>Years</u>	<u>Current</u> <u>Year</u>	<u>Total</u>
Recreation Project: Central Park Equipment and Improvements	<u>\$ 17,600</u>	<u>\$ 5,500</u>	<u>\$ -</u>	<u>\$ 5,500</u>
Totals	<u>\$ 17,600</u>	<u>\$ 5,500</u>	<u>\$ -</u>	<u>\$ 5,500</u>

**Note:** Special Purpose Local Option Sales Tax revenue received from the City of Thomasville, Georgia for the year ended June 30, 2022 was \$0.

