

**HARRIS COUNTY, GEORGIA
FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

Harris County, Georgia
Annual Financial Report
For The Year Ended June 30, 2024

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Independent Auditor's Report

Harris County Board of Commissioners
Harris 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 Harris County, Georgia (the "County"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of 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 the County, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Harris County Health Department, which represent 23 percent, 21 percent and 80 percent, respectively, of the assets, net position, and revenues of the discretely presented 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 Harris County Health Department, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") 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 County, 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 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 the County'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 the County'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 the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 – 16 and other required supplementary information on pages 62 – 64 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information

and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and the Schedule of Projects Constructed with Special Purpose Local Option Sales Tax are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the Schedule of Projects Constructed with Special Purpose Local Option Sales Tax are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated August 19, 2025 on our consideration of the County'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 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 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 County's internal control over financial reporting and compliance.

Robinson, Grimes + Company, P.C.

Certified Public Accountants

August 19, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of Harris County, Georgia's (the County) annual financial report, the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the fiscal year ended June 30, 2024. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The County's assets exceeded its liabilities by \$120,099,660 (net position) for the fiscal year reported.
- Total net position are comprised of the following:
 - (1) Net investment in capital assets, of \$92,813,257 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
 - (2) Net position of \$6,531,509 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
 - (3) Unrestricted net position of \$20,754,894 represent the portion available to maintain the County's continuing obligations to citizens and creditors.
- The County's governmental funds reported total ending fund balance of \$28,184,060 this year. This compares to the prior year ending fund balance of \$28,337,020 showing an decrease of \$152,960 during the current year. Unrestricted fund balance of \$22,047,996 at June 30, 2024 shows a \$1,062,836 increase from the prior year.
- At the end of the current fiscal year, unrestricted fund balance for the general fund was \$21,779,987 or 62.8% of total General Fund 2025 budgeted expenditures, as compared to 65.2% at June 30, 2023.
- Overall, the County continues to maintain a strong financial position amidst an unsteady economy.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements. Comparative data is presented when available and feasible.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the County's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinguish governmental activities of the County that are principally supported by sales taxes and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, health and welfare, culture and recreation and housing and development. Business-type activities include water, solid waste and the airport.

The government-wide financial statements are presented on pages 17 & 18 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The County has two kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives. The budget to the actual presentation for the general fund is also presented as a basic financial statement.

The basic governmental fund financial statements are presented on pages 19 - 22 of this report.

Individual fund information for nonmajor governmental funds is found in a later section of this report.

The *Proprietary funds* are reported in the fund financial statements and generally report services for which the County charges customers a fee. The County's proprietary funds are classified as enterprise funds. The enterprise funds essentially encompasses the same functions reported as business-type activities in the government-wide statements. Services are provided to customers external to the County organization for water services, the landfill and solid waste pickup and the airport services.

The basic enterprise fund financial statements are presented on pages 23 – 25 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 29 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information relating to funding progress for the County's pension plan.

Supplementary Information

Combining statements for nonmajor governmental funds and budgetary comparison schedules for the nonmajor special revenue and debt service funds can be found in the supplementary information.

Financial Analysis of the County as a Whole

The County's net position at fiscal year-end is \$120,099,660, as compared to \$114,016,763 at June 30, 2023. The following table provides a summary of the County's net position:

Summary of Net Position

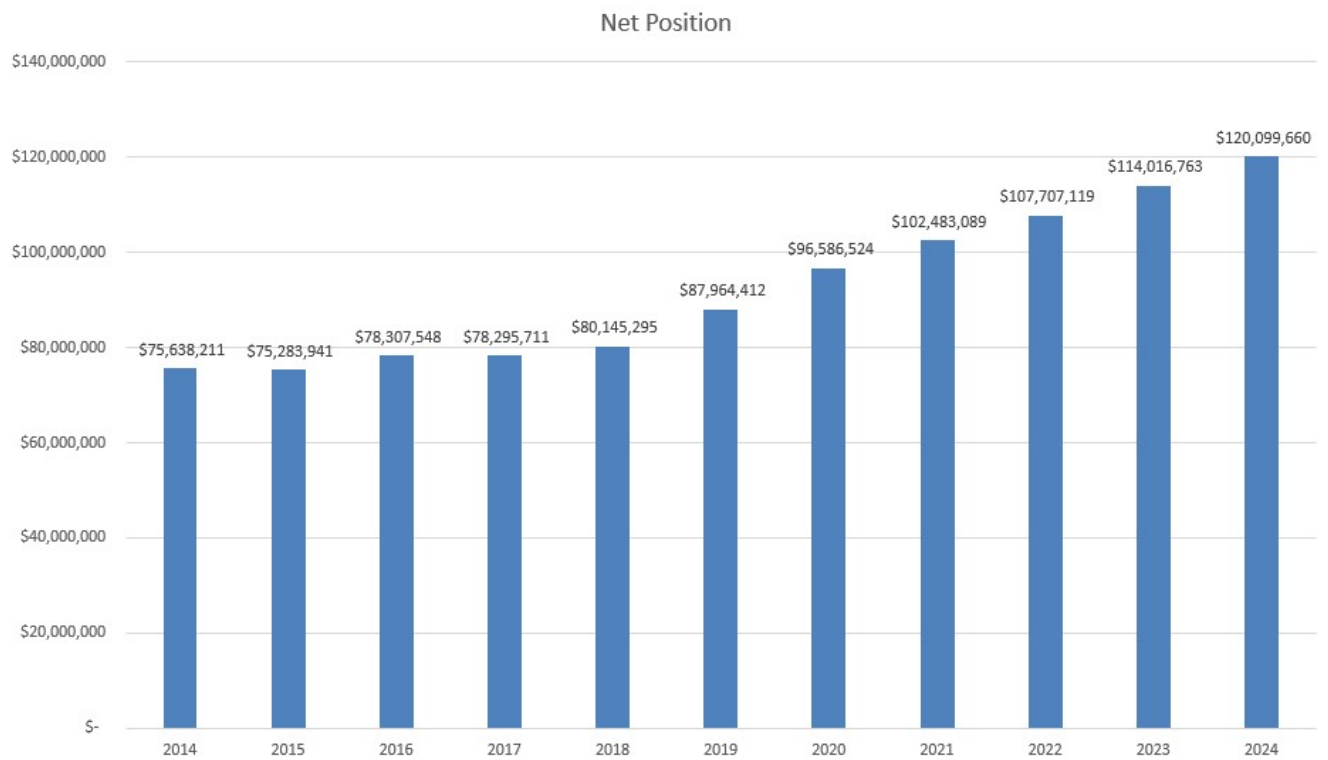
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets:						
Current assets	\$ 34,989,366	\$ 35,769,408	\$ 8,208,366	\$ 7,357,781	\$ 43,197,726	\$ 43,127,189
Noncurrent assets	66,556,617	62,567,692	36,059,710	34,111,286	102,616,333	96,678,978
Total assets	101,545,983	98,337,100	44,268,076	41,469,067	145,814,059	139,806,167
Deferred outflows	4,357,803	5,092,255	668,247	783,916	5,026,050	5,876,171
Liabilities:						
Current liabilities	8,142,557	8,621,548	2,356,148	1,829,445	10,498,705	10,450,993
Long-term liabilities	11,447,001	12,567,103	6,567,422	6,877,211	18,014,423	19,444,314
Total liabilities	19,589,558	21,188,651	8,923,570	8,706,656	28,513,128	29,895,307
Deferred inflows	1,934,874	1,538,009	292,447	232,259	2,227,321	1,770,268
Net position:						
Net investment in capital assets	62,774,852	58,116,395	30,038,405	28,162,749	92,813,257	86,279,144
Restricted	6,171,228	5,182,188	360,281	311,681	6,531,509	5,493,869
Unrestricted	15,433,274	17,404,112	5,321,620	4,839,638	20,754,894	22,243,750
Total net position	\$ 84,379,354	\$ 80,702,695	\$ 35,720,306	\$ 33,314,068	\$ 120,099,660	\$ 114,016,763

The County continues to maintain a high current ratio. The current ratio, the higher the better, compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 4.3 to 1 as compared to 4.1 to 1 at June 30, 2023. The current ratio for business-type activities is 3.5 to 1 as compared to 4.0 to 1 at June 30, 2023.

The County reported positive balances in net position for both governmental and business-type activities. Net position increased \$3,676,659 or 4.6% for governmental activities, and increased \$2,406,238 or 7.2% for business-type activities. The County's overall financial position increased during fiscal year 2024 by \$6,082,987.

Note that approximately 74.4% of the governmental activities' net position is tied up in capital. The County uses these capital assets to provide services to its citizens. However, with business type activities, the County has spent approximately 84.2% of its net position on capital.

The following chart reports the total net position balances from June 30, 2014 – 2024.



Since 2014, the total net position has increased \$44,461,449 or 58.7%.

MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and For The Year Ended June 30, 2024

Harris County, Georgia

The following table provides a summary of the County's changes in net position:

Summary of Changes in Net Position						
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program:						
Charges for services						
& fines	\$ 6,539,921	\$ 6,368,405	\$ 9,751,606	\$ 9,791,268	\$ 16,291,527	\$ 16,159,673
Operating grants	737,920	753,623			737,920	753,623
Capital grants	2,164,991	4,327,042	2,220,364	70,274	4,385,355	4,397,316
General:						
Taxes	31,127,427	29,410,845			31,127,427	29,410,845
Other	985,866	850,663	676,225	270,197	1,662,091	1,120,860
Total revenues	41,556,125	41,710,578	12,648,195	10,131,739	54,204,320	51,842,317
Program Expenses:						
General government	5,881,321	7,686,421	-	-	5,881,321	7,686,421
Judicial	2,010,213	306,361	-	-	2,010,213	306,361
Public safety	18,891,910	17,019,480	-	-	18,891,910	17,019,480
Public works	7,190,096	6,670,176	-	-	7,190,096	6,670,176
Health and welfare	346,757	328,701	-	-	346,757	328,701
Culture and recreation	2,424,306	2,226,312	-	-	2,424,306	2,226,312
Housing and development	1,017,866	946,594	-	-	1,017,866	946,594
Interest	116,997	137,172	-	-	116,997	137,172
Water and sewer	-	-	6,950,526	6,667,829	6,950,526	6,667,829
Solid waste	-	-	2,407,201	2,521,301	2,407,201	2,521,301
Airport	-	-	884,230	1,022,326	884,230	1,022,326
Total expenses	37,879,466	35,321,217	10,241,957	10,211,456	48,121,423	45,532,673
Revenues over (under) expenses	3,676,659	6,389,361	2,406,238	(79,717)	6,082,897	6,309,644
Transfers in (out)	-	-	-	-	-	-
Net changes in net position	3,676,659	6,389,361	2,406,238	(79,717)	6,082,897	6,309,644
Beginning net position	80,702,695	74,313,334	33,314,068	33,393,785	114,016,763	107,707,119
Ending net position	\$ 84,379,354	\$ 80,702,695	\$ 35,720,306	\$ 33,314,068	\$ 120,099,660	\$ 114,016,763

GOVERNMENTAL REVENUES

The County is heavily reliant on property taxes and sales taxes to support governmental operations and capital. Property taxes, including vehicle tax, provided 45.7% of the County's total governmental revenues as compared to 42.8% in fiscal year 2023. Sales taxes make up 21.3% of the County's total governmental revenues as compared to 20.8% in fiscal year 2023.

Capital grant and capital contribution type revenue was reported in fiscal year 2024 as follows:

General Government:

- TIA interest (\$7,844)

Public safety:

- ARP Act (\$485,329)
- EMA Grant (\$9,607)

Public works:

- Georgia LMIG grants (\$1,070,598)
- Georgia DPH Filtration Grant (\$145,819)

Culture and Recreation:

- Recreation donations (\$445,794)

In total, charges for services and fines for the governmental user charges increased by \$171,516. The County realized increases in real property taxes and sales tax of \$1,261,621 and \$236,926, respectively.

The County's unrestricted interest earnings to support governmental activities increased by \$352,174 as interest rates continue to climb. Also, note that program revenues cover 24.9% of governmental operating expenses. This means that the government's taxpayers and the County's other general governmental revenues funded 75.1% of the governmental activities.

GOVERNMENTAL FUNCTIONAL EXPENSES

The general government and the public safety functions make up approximately 65.4% of the total governmental activities expenses as compared to 69.9% in fiscal year 2023. Public works totals 19.0% of the total governmental activities expenses as compared to 18.9% in fiscal year 2023.

This table presents the cost of each of the County's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden that was placed on the County's taxpayers by each of these functions.

Governmental Activities

	<u>Total Cost of Services</u>	<u>%</u>	<u>Net Cost of Services</u>	<u>%</u>
General government	\$ 5,881,321	15.53%	(4,843,679)	17.03%
Judicial	2,010,213	5.31%	(2,010,213)	7.07%
Public safety	18,891,910	49.87%	(13,779,693)	48.46%
Public works	7,190,096	18.98%	(5,722,220)	20.12%
Health and welfare	346,757	0.92%	(292,976)	1.03%
Culture and recreation	2,424,306	6.40%	(1,029,333)	3.62%
Housing and development	1,017,866	2.69%	(641,523)	2.26%
Interest	116,997	0.31%	(116,997)	0.41%
Total	<u>\$ 37,879,466</u>	<u>100.00%</u>	<u>\$ (28,436,634)</u>	<u>100.00%</u>

The public safety function totals 48.46% of the net cost of services and public works totals 20.12% of these costs.

Overall Analysis – For all enterprise funds, total operating revenues increased \$39,662 or .4%. Operating expenses increased \$41,545 or .41%. In total, the operating loss increased \$81,207 or 26.8%.

The operating income (loss) for each utility was as follows:

	<u>Amount</u>
Water works	\$ (64,100)
Solid waste	247,439
Airport	(567,249)

The following includes an analysis of the fiscal year 2024 financial activities for each enterprise.

Water Works - The operating loss of \$(64,100) in fiscal year 2024 compares to operating income of \$249,668 in fiscal year 2023. The fiscal year 2024 operating revenues of \$6,779,985 were \$20,027 or .3% below fiscal year 2023. Operating expenses increased \$293,741 or 4.5% due to an increase to costs related to water purchases from Columbus and inflated utilities, materials and supply costs related to the economy.

Solid Waste - The operating income of \$247,439 in fiscal year 2024 compares to operating income of \$109,491 in fiscal year 2023. The fiscal year 2024 operating revenues of \$2,654,640 were \$23,848 or .9% over fiscal year 2023. Operating expenses decreased \$114,100 or 4.5% due mostly to decreases to personal services costs.

Airport - The operating loss of \$567,249 in fiscal year 2024 compares to an operating loss of \$661,862 in fiscal year 2023. The fiscal year 2024 operating revenues of \$316,981 were \$43,483 or 12.1% below fiscal year 2023 relating to decreased fuel sales and hangar rental fees. Operating expenses decreased \$138,096 or 13.5% mostly due to engineering costs.

Financial Analysis of the County's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$28,184,060 as compared to the 2023 fiscal year amount of \$28,337,020. Of this year-end total, \$22,047,996 is unrestricted indicating availability for continuing County service requirements. Fund balance includes \$5,619,195 restricted for capital projects, \$16,110 restricted for unclaimed property, and \$1,894,188 restricted for nonmajor special revenue fund purposes. Fund balance includes assets not available for current expenditure of \$234,081, which is tied up in inventory and prepaid assets.

The total ending fund balances of governmental funds show a decrease of \$152,960 or a decrease of .5% over the prior year.

Major Governmental Funds

General Fund - The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance decreased \$1,140,764 in fiscal year 2024 or a decrease of 4.9%. In fiscal year 2023, the fund balance increased \$222,836.

Total revenues increased \$2,677,601 or 8.8% from that of fiscal year 2023 due to increases in the property tax digest, LOST, insurance premium tax and intangibles.

Total expenditures increased \$3,767,609 or 12.8% above fiscal year 2023 total due mostly to an increase in total public safety salaries and benefits and capital outlays under recreation.

The general government function costs are up \$231,258 or 4.9% over the fiscal year 2023 amount. This amount is related to increased pension costs.

In the judicial function, the total expenditure increased \$54,824 or 2.7% over the fiscal year amount. This amount also related to increased personnel costs and inflated utilities, materials and supply costs related to the economy.

The total public safety costs increased \$2,402,059 or 15.7% due to increased personnel costs and EMS capital outlay.

Total public works costs increased \$400,127 or 11.1% due primarily to increased personnel costs.

The culture and recreation function costs are up \$635,360 or 23.4% above the prior year due to capital outlays for recreation and the Community Center.

In fiscal year 2024, the general fund's ending unrestricted fund balance decreased by \$1,114,875 below the June 30, 2023 balance due mainly to the increased costs above. This unrestricted balance of \$21,779,987 is considered adequate. This unrestricted portion represents the equivalent of 59% of 2025 budgeted expenditures, as compared to 65.2% last year.

The Proprietary Funds

The proprietary funds statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status. Therefore, additional analysis is not necessary.

Budgetary Highlights

The General Fund –The County recognized \$3,290,951 more than anticipated total revenues and other financing sources, related to real property taxes, motor vehicle ad valorem taxes, local option sales taxes and ambulance fees.

The total budgeted expenditures and other financing uses came in at \$650,036 under the final budget for the general fund.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of June 30, 2024, was \$66,556,617 and \$36,059,710 and for June 30, 2023, was \$62,567,692 and \$34,111,286, respectively. The increase in book value was \$3,800,859 or 8.1% for governmental activities and was a decrease of \$237,915 or .1% for business-type activities. See Note 3-E for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year.

The following table provides a summary of capital asset activity.

Capital Assets						
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Non-depreciable assets:						
Land	\$ 15,513,803	\$ 15,513,803	\$ 726,701	\$ 726,701	\$ 16,240,504	\$ 16,240,504
Construction in progress	478,181	290,115	2,501,206	314,867	2,979,387	604,982
Total non-depreciable assets:	15,991,984	15,803,918	3,227,907	1,041,568	19,219,891	16,845,486
Depreciable assets:						
Buildings and improvements	40,894,803	35,512,256	11,560,183	11,560,183	52,454,986	47,072,439
Machinery and equipment	30,269,202	28,319,474	11,081,972	10,133,200	41,351,174	38,452,674
Water system and water lines	-	-	37,179,515	36,629,897	37,179,515	36,629,897
Infrastructure	38,804,456	38,643,554	-	-	38,804,456	38,643,554
Total depreciable assets	109,968,461	102,475,284	59,821,670	58,323,280	169,790,131	160,798,564
Less accumulated depreciation	59,403,828	55,711,510	26,989,867	25,253,562	86,393,695	80,965,072
Book value - depreciable assets	50,564,633	46,763,774	32,831,803	33,069,718	83,396,436	79,833,492
Percentage depreciated	54%	54%	45%	43%	51%	50%
Book value - all assets	\$ 66,556,617	\$ 62,567,692	\$ 36,059,710	\$ 34,111,286	\$ 102,616,327	\$ 96,678,978

At June 30, 2024, the depreciable capital assets for governmental activities were 54% depreciated. This compares to 54% at the June 30, 2023 percentage. A higher percentage indicates an aging asset inventory, however it has improved in recent years from 61% which is a relatively high rate for a Georgia government.

With the County's business type activities, 45% of the asset values were depreciated at June 30, 2024, which compares to 43% at June 30, 2023.

MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and For The Year Ended June 30, 2024

Harris County, Georgia

In governmental activities, the primary additions included \$2.0 million related to construction of the new Public Works Facility, \$1.8 million to complete the new EMS/Volunteer Fire Department Facility, \$500,000 completing the construction of EMS and Fire Training facilities, and \$800,000 in construction associated with Ellerslie Park Observation Tower and related improvements.

In the business type activities, the U.S. 27 Water Line Upgrade was an addition of \$2.2 million.

Long-term Debt

At the end of this fiscal year, the County reported \$3,318,142 of outstanding revenue bonds relating to the community center. The water and sewer fund reported \$2,398,545 in revenue bonds relating to water and sewer system improvements.

During the year, the County retired \$655,000 related to the community center revenue bonds. The water and sewer fund retired \$555,000 of the water revenue bonds.

The following schedule reports long-term debt balances for both governmental activities on a comparative basis.

	Outstanding Borrowings						% Change
	Governmental Activities		Business-type Activities		Totals		
	2024	2023	2024	2023	2024	2023	
GEFA loans	\$ -	\$ -	\$ 3,567,799	\$ 2,982,247	\$ 3,567,799	\$ 2,982,247	20%
Revenue bonds	3,318,142	3,973,142	2,398,544	2,966,290	5,716,686	6,939,432	-17.62%
Financed purchases	-	87,152	-	-	-	87,152	-100.00%
Net pension liability	8,610,350	9,102,957	1,301,414	1,527,308	9,911,764	10,630,265	-6.76%
Postclosure	-	-	-	126,750	-	126,750	-100%
Compensated absences	942,546	730,021	188,644	130,865	1,131,190	860,886	31%
Total	\$ 12,871,038	\$ 13,893,272	\$ 7,456,401	\$ 7,733,460	\$ 20,327,439	\$ 21,626,732	-6%

See Note 3-H for additional information about the County's long-term debt.

Economic Conditions Affecting the County

Harris County in General

Harris County is located in the west-central portion of the State of Georgia 80 miles southwest of Atlanta, the state capital, 70 miles southwest of Atlanta's Hartsfield-Jackson International Airport, and 24 miles north of Columbus on the I-185 and I-85 interstate corridors. The county shares a western boundary with the state of Alabama. The county is primarily rural and has tourism and outdoor recreational offerings. The tourism offerings consist of Callaway Resort & Gardens, F.D. Roosevelt State Park, and Lake Harding. Callaway Resort & Gardens is a private 2,500 acre resort with a lodge and spa, conference centers, cottages, villas, golf courses, and garden type amenities such as walking trails, biking trails, lakes, and many paid events throughout the year. The 9,049 acre F. D. Roosevelt State Park has amenities including lakes, walking trails, cottages, campsites, and horse stables. Lake Harding, a recreational lake, is also located in the county and has a private park owned by Georgia Power. The outdoor recreational offerings include the 23 mile unpaved Pine Mountain Trail and the 10.5 mile paved Man O' War Railroad Recreation Trail. The county has five incorporated municipalities consisting of Pine Mountain, Waverly Hall, Shiloh, a portion of West Point, and Hamilton, the county seat.

According to the U.S. Census Bureau Quick Facts, the county's current population is 36,276 as of July 2022 resulting in a population increase of 4.6% from 2020. The county's land area is 464 square miles with a population density of 78 residents per square mile. Approximately 94% of the population resides in the unincorporated area of the county. The county's per capita income is currently \$39,851 as compared to the state at \$37,836. The county's median household income is currently \$85,936 as compared to the state at \$71,355. The county's poverty rate is currently 9.0% as compared to the state at 12.7%.

Other county facts according to the U.S. Census Bureau Quick Facts include the county has 14,961 housing units with a median home value of \$273,200. The states' median home value is \$245,900. In addition, 93.4% of the county's residents over 25 years of age have a high school diploma as compared to the state at 88.2% and 32.4% of the county's residents over 25 years of age have a Bachelor's degree as compared to the state at 33.0%.

Harris County is a rural community but provides a full complement of public services including the following:

- Animal control and shelter
- Voter registration and county and city elections
- Judicial and court services
- Parks & recreation services
- Community development services including zoning, building permits, building inspections, and code enforcement.
- 911 and emergency management services
- Emergency medical services
- Law enforcement, jail, and prison services
- Road, bridge, and right-of-way maintenance
- Tax assessments and collections
- Airport services
- Solid waste collection, transportation, and disposal
- Water treatment and distribution
- Sewer collection (treatment by others)
- Public transportation system

In addition, the county provides financial assistance to numerous agencies that perform public services for the county including but not limited to:

- Fire protection services through volunteer fire departments
- Public, environment, and mental health services
- Family and children services
- Senior citizens services
- Library services
- Economic development services

Harris County Local Financial Condition

The overall Harris County economy continues to be relatively stable and experiencing improvements in the areas of single-family home building permits, solid waste collection amounts, unemployment rate, tax digest value, millage rate, and sales tax collections as compared to previous years even during the COVID-19 global pandemic.

The County's single-family home building permits and their values have been increasing over the previous several years but are beginning to slow down.

Solid waste tonnage collections for fiscal year 2024 are approximately 20,000 tons.

The County's local unemployment rate is 3.0% as compared to the state rate of 3.1% and the national rate of 3.5%.

The County's total tax digest values generally declined from 2009 to 2015 when it bottomed out in 2015 at \$1,205,667,300. Since that time, tax digest values have been increasing. The tax digest increased from \$1,205,667,300 to \$1,768,885,483, an increase of 46.7%. The 2025 tax digest value is projected to increase further based on recent property sales.

The County's property tax millage rate of 6.14 remained unchanged since 2008. The millage rate increased to 8.64 mills in 2017, decreased to 8.63 in 2018, increased again to 9.38 in 2019, and decreased to 9.13 in 2022.

Local Option Sales Tax (LOST) collections are also increasing each year. During FY 2016-17, LOST collections were \$1,800,207, \$1,855,939 during FY 2017-18 (3.1% increase), \$1,925,483 during FY 2018-19 (3.7% increase), \$2,136,577 during FY 2019-20 (10.9% increase), \$2,643,321 during FY 2020-21 (23.7% increase), \$2,893,251 during FY 2021-22 (9.5% increase), and \$2,998,931 during FY 2022-23 (3.6% increase) and \$3,002,613 in FY 2023-2024.

Special Purpose Local Option Sales Tax (SPLOST) collections are also increasing each year. County voters approved a SPLOST renewal during May 2018 to continue the one cent sales tax for an additional six years to raise \$15.3M. The new SPLOST went into effect on April 1, 2019 and will continue until March 31, 2025. The voter approved projects include public safety vehicles and equipment, community center debt payments, renovations to the historic courthouse, old library, and community development building, economic development and broadband, public works facility, road and bridge improvements, rails to trails project, and many city projects. During FY 2019-20, the county's portion of the SPLOST collections was \$2,929,086, \$3,628,252 during FY 2020-21 (23.9% increase), \$3,976,895 during FY 2021-22 (9.6% increase), and \$4,281,432 during FY 2022-23 (7.6% increase) and \$4,418,981 in FY 2023-2024 (3.2% increase).

The transportation SPLOST (TSPLOST) collections are also increasing each year but is beginning to show decline. During FY 2016-17, TSPLOST collections were \$924,617, \$964,357 during FY 2017-18 (4.3% increase), \$1,033,316 during FY 2018-19 (7.1% increase), \$1,085,686 during FY 2019-20 (5.1% increase), \$1,343,096 during FY 2020-21 (23.7% increase), \$1,332,926 during FY 2021-22 (-0.76%), and \$1,400,197 during FY 2022-23 (5%) and \$1,495,885 in FY 2023-2024 (6.8% increase). The initial TSPLOST collection period ended December 31, 2022 and voters were asked to renew this 16-county regional sales tax for an additional ten years. That referendum was held on May 2022 and was successful. Therefore, the 1% TSPLOST will continue until December 31, 2032. All of these sales tax collection amounts are indicative of a rural economy with minimal commercial and retail establishments.

In prior years, approximately \$7 million in funds were disbursed due to the American Rescue Plan Act. These funds are recognized as revenue when spent on eligible projects related to COVID-19 mitigation measures, HVAC improvements, premium pay for essential workers, water improvements, and broadband. Approximately \$485,000 was spent in 2024 related to various improvements.

The Harris County Development Authority continues to recruit new businesses and industrial prospects by showcasing the county's accessible location along the I-85 and I-185 interstate corridors, moderate climate, skilled workforce, availability of developed land and utilities in the Northwest Harris Business Park (NWHBP) and Hamilton Business Park, and offering business incentives. The Development Authority is currently developing a site within the NWHBP to have a site ready for future industrial prospects.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the County's Finance Officer at 706-628-4958 or stop by the County Courthouse Annex in Hamilton, Georgia, 31811.

Harris County, Georgia
Statement of Net Position
June 30, 2024

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	\$ 3,341,713	\$ 4,106,240	\$ 7,447,953	\$ 1,539,134
Restricted cash	7,779,878	810,065	8,589,943	-
Investments	16,653,121	6,795,227	23,448,348	-
Receivables:				
Accounts	332,408	723,212	1,055,620	121
Interest	-	314	314	-
Property taxes	226,060	-	226,060	-
TAVT	261,439	-	261,439	-
Sales taxes	768,188	-	768,188	-
Intergovernmental	112,991	714,392	827,383	-
Interfund	5,279,487	(5,279,487)	-	-
Inventory	233,063	338,403	571,466	-
Prepaid items	1,018	-	1,018	-
Total Current Assets	34,989,366	8,208,366	43,197,732	1,539,255
Non-current Assets				
Capital assets (Note 3E)				
Nondepreciable	15,991,984	3,227,907	19,219,891	83,021
Depreciable, net	50,564,633	32,831,803	83,396,436	5,149,373
Total Non-current Assets	66,556,617	36,059,710	102,616,327	5,232,394
Total Assets	101,545,983	44,268,076	145,814,059	6,771,649
Deferred Outflows of Resources (Note 3-F)	4,357,803	668,247	5,026,050	23,570
Total Assets and Deferred Outflows of Resources	105,903,786	44,936,323	150,840,109	6,795,219
Liabilities				
Current Liabilities				
Accounts payable	1,363,286	874,114	2,237,400	2,480
Retainage payable	463,623	54,962	518,585	-
Accrued expenses payable	668,853	83,190	752,043	-
Accrued interest payable	29,214	5,119	34,333	-
Unearned revenue	4,191,036	-	4,191,036	-
Customer deposits payable	2,508	449,784	452,292	-
Compensated absences payable	754,037	150,916	904,953	-
GEFA loan payable	-	173,063	173,063	-
Revenue bonds payable	670,000	565,000	1,235,000	-
Total Current Liabilities	8,142,557	2,356,148	10,498,705	2,480
Long-Term Liabilities (Note 3H) (net of current portion)				
Compensated absences payable	188,509	37,728	226,237	-
Net pension liability	8,610,350	1,301,414	9,911,764	-
GEFA loan payable	-	3,394,736	3,394,736	-
Revenue bonds payable	2,648,142	1,833,544	4,481,686	-
Total Long-Term Liabilities	11,447,001	6,567,422	18,014,423	-
Total Liabilities	19,589,558	8,923,570	28,513,128	2,480
Deferred Inflows of Resources (Note 3-F)	1,934,874	292,447	2,227,321	239,905
Total Liabilities and Deferred Inflows of Resources	21,524,432	9,216,017	30,740,449	242,385
Net Position				
Net investment in capital assets (Note 3J)	62,774,852	30,038,405	92,813,257	5,232,394
Restricted for:				
Capital projects	5,619,195	-	5,619,195	-
Debt service	-	360,281	360,281	-
Tax Commissioner	16,110	-	16,110	48,786
Public safety	435,425	-	435,425	-
Law library	100,498	-	100,498	-
Unrestricted	15,433,274	5,321,620	20,754,894	1,271,654
Total Net Position	\$ 84,379,354	\$ 35,720,306	\$ 120,099,660	\$ 6,552,834

See accompanying notes to the basic financial statements

Harris County, Georgia
Statement of Activities
For the Year Ended June 30, 2024

Function/Program	Expenses	Program Revenues			Net (Expense)			Component Units
		Charges for Services and Fines	Operating Grants, Contributions and Interest	Capital Grants and Contributions	Revenue and Changes in Net Position			
					Governmental Activities	Business-type Activities	Total	
Primary Government								
Governmental Activities								
General government	\$ 5,881,321	\$ 1,029,798	\$ -	\$ 7,844	\$ (4,843,679)	\$ -	\$ (4,843,679)	\$ -
Judicial	2,010,213	-	-	-	(2,010,213)	-	(2,010,213)	-
Public safety	18,891,910	4,611,319	5,962	494,936	(13,779,693)	-	(13,779,693)	-
Public works	7,190,096	251,459	-	1,216,417	(5,722,220)	-	(5,722,220)	-
Health and welfare	346,757	53,781	-	-	(292,976)	-	(292,976)	-
Culture and recreation	2,424,306	217,221	731,958	445,794	(1,029,333)	-	(1,029,333)	-
Housing and development	1,017,866	376,343	-	-	(641,523)	-	(641,523)	-
Interest	116,997	-	-	-	(116,997)	-	(116,997)	-
Total Governmental Activities	37,879,466	6,539,921	737,920	2,164,991	(28,436,634)	-	(28,436,634)	-
Business-type Activities								
Water works	6,950,526	6,779,985	-	1,716,332	-	1,545,791	1,545,791	-
Solid waste	2,407,201	2,654,640	-	-	-	247,439	247,439	-
Airport	884,230	316,981	-	504,032	-	(63,217)	(63,217)	-
Total Business-type Activities	10,241,957	9,751,606	-	2,220,364	-	1,730,013	1,730,013	-
Total Primary Government	\$ 48,121,423	\$ 16,291,527	\$ 737,920	\$ 4,385,355	(28,436,634)	1,730,013	(26,706,621)	-
Component Units								
Department of Public Health	617,129	293,330	489,164	-	-	-	-	165,365
Development Authority	149,893	-	53,000	-	-	-	-	(96,893)
Total - Component Units	\$ 767,022	\$ 293,330	\$ 542,164	\$ -	-	-	-	68,472
General Revenues								
Property taxes levied for general government purposes					19,117,838	-	19,117,838	-
Sales taxes					8,917,486	-	8,917,486	-
Insurance premium tax					2,453,537	-	2,453,537	-
Other taxes					638,566	-	638,566	-
Unrestricted investment earnings					1,131,883	359,997	1,491,880	-
Miscellaneous					170,211	-	170,211	-
Transfers					(316,228)	316,228	-	-
Total General Revenues					32,113,293	676,225	32,789,518	-
Change in Net Position					3,676,659	2,406,238	6,082,897	68,472
Net Position Beginning of Year					80,702,695	33,314,068	114,016,763	6,484,362
Net Position End of Year					\$ 84,379,354	\$ 35,720,306	\$ 120,099,660	\$ 6,552,834

See accompanying notes to the basic financial statements

Harris County, Georgia
Balance Sheet
Governmental Funds
June 30, 2024
(With Comparative Totals at June 30, 2023)

	2024					2023
	General	2019 SPLOST	ARP Act Grant Fund	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 2,682,833	\$ -	\$ -	\$ 658,880	\$ 3,341,713	\$ 5,564,659
Investments	14,800,277	1,852,844	-	-	16,653,121	16,421,996
Restricted cash	-	2,290,999	3,566,457	1,922,422	7,779,878	6,826,207
Receivables:						
Accounts	216,094	-	-	116,314	332,408	136,011
Property taxes	226,060	-	-	-	226,060	32,968
TAVT	261,439	-	-	-	261,439	250,293
Sales taxes	260,821	384,489	-	122,878	768,188	1,014,347
Intergovernmental	108,529	-	-	4,462	112,991	145,317
Interfund	5,714,483	185,189	-	273,029	6,172,701	7,122,209
Inventory	233,063	-	-	-	233,063	180,674
Prepaid items	1,018	-	-	-	1,018	79,296
Total Assets	<u>\$ 24,504,617</u>	<u>\$ 4,713,521</u>	<u>\$ 3,566,457</u>	<u>\$ 3,097,985</u>	<u>\$ 35,882,580</u>	<u>\$ 37,773,977</u>
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities						
Accounts payable	\$ 356,504	\$ 788,413	\$ 35,000	\$ 183,369	\$ 1,363,286	\$ 2,650,804
Accrued expenditures payable	631,841	-	-	37,012	668,853	509,242
Retainage payable	264,561	199,062	-	-	463,623	391,003
Deposit payable	2,508	-	-	-	2,508	2,508
Interfund payable	-	5,104	172,703	715,407	893,214	2,004,571
Unearned revenue	1,103,025	-	3,088,011	-	4,191,036	3,703,340
Total Liabilities	2,358,439	992,579	3,295,714	935,788	7,582,520	9,261,468
Deferred Inflows of Resources	116,000	-	-	-	116,000	175,489
Total Liabilities and Deferred Inflows of Resources	<u>2,474,439</u>	<u>992,579</u>	<u>3,295,714</u>	<u>935,788</u>	<u>7,698,520</u>	<u>9,436,957</u>
Fund Balances						
Nonspendable	234,081	-	-	-	234,081	259,970
Restricted	16,110	3,720,942	270,743	1,894,188	5,901,983	4,966,218
Assigned	7,409,404	-	-	263,426	7,672,830	6,402,723
Unassigned	14,370,583	-	-	4,583	14,375,166	16,708,109
Total Fund Balances	<u>22,030,178</u>	<u>3,720,942</u>	<u>270,743</u>	<u>2,162,197</u>	<u>28,184,060</u>	<u>28,337,020</u>
Total Liabilities, Deferred Inflow of Resources and Fund Balances	<u>\$ 24,504,617</u>	<u>\$ 4,713,521</u>	<u>\$ 3,566,457</u>	<u>\$ 3,097,985</u>	<u>\$ 35,882,580</u>	<u>\$ 37,773,977</u>

See accompanying notes to the basic financial statements

Harris County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Position
June 30, 2024

Total Governmental Fund Balances	\$	28,184,060
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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 funds.

Cost of capital assets	\$	125,960,445	
Less accumulated depreciation		(59,403,828)	66,556,617

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.

Property taxes			116,000
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Deferred outflows and inflows for pensions reported on the government-wide statement of position but not reported on the governmental fund balance sheet.

2,422,929

Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net position.

Interfund receivables	\$	(893,214)	
Interfund payables		893,214	-

Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net position.

Revenue bonds payable	\$	(3,318,142)	
Net pension liability payable		(8,610,350)	
Accrued interest payable		(29,214)	
Compensated absences payable		(942,546)	(12,900,252)

Net Position of Governmental Activities	\$	84,379,354
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See accompanying notes to the basic financial statements

Harris County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024
(With Comparative Totals For the Year Ended June 30, 2023)

	2024				2023	
	General	2019 SPLOST	ARP Act Grant Fund	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 24,985,051	\$ 4,418,283	\$ -	\$ 1,783,582	\$ 31,186,916	\$ 29,324,558
Intergovernmental	1,231,986	-	485,329	731,958	2,449,273	4,914,507
Licenses and permits	369,053	-	-	-	369,053	552,464
Charges for services	4,290,775	-	-	910,069	5,200,844	4,989,949
Interest	-	-	-	7,844	7,844	49,680
Fines and forfeitures	845,707	-	-	115,017	960,724	816,267
Investment earnings	845,451	104,853	181,579	-	1,131,883	779,709
Contributions and donations	445,794	-	-	-	445,794	116,478
Miscellaneous	115,384	-	-	-	115,384	41,077
Total Revenues	33,129,201	4,523,136	666,908	3,548,470	41,867,715	41,584,689
Expenditures						
Current:						
General government	4,940,438	-	-	-	4,940,438	4,709,180
Judicial	2,103,622	-	-	8,131	2,111,753	2,056,549
Public safety	17,655,667	-	319,252	1,717,970	19,692,889	17,379,303
Public works	4,016,524	-	166,077	-	4,182,601	5,749,042
Health and welfare	298,358	-	-	48,399	346,757	328,701
Culture and recreation	3,349,090	-	-	-	3,349,090	2,931,230
Housing and development	772,236	-	-	233,474	1,005,710	944,242
Intergovernmental	-	763,747	-	-	763,747	688,457
Capital Outlay	-	3,645,503	-	906,777	4,552,280	8,492,625
Debt Service:						
Principal retirement	87,152	-	-	655,000	742,152	728,532
Interest and fiscal charges	4,199	-	-	76,958	81,157	97,121
Total Expenditures	33,227,286	4,409,250	485,329	3,646,709	41,768,574	44,104,982
Excess (Deficiency) of Revenues Over (Under) Expenditures	(98,085)	113,886	181,579	(98,239)	99,141	(2,520,293)
Other Financing Sources (Uses)						
Proceeds from the sale of capital assets	64,127	-	-	-	64,127	39,604
Transfers in	-	-	-	844,457	844,457	808,691
Transfers out	(1,106,806)	-	-	(53,879)	(1,160,685)	(808,691)
Total Other Financing Sources (Uses)	(1,042,679)	-	-	790,578	(252,101)	39,604
Net Change in Fund Balances	(1,140,764)	113,886	181,579	692,339	(152,960)	(2,480,689)
Fund Balances Beginning of Year	23,170,942	3,607,056	89,164	1,469,858	28,337,020	30,817,709
Fund Balances End of Year	\$ 22,030,178	\$ 3,720,942	\$ 270,743	\$ 2,162,197	\$ 28,184,060	\$ 28,337,020

See accompanying notes to the basic financial statements

Harris County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Government-wide Statement of Activities
For the Year Ended June 30, 2024

Net Changes In Fund Balances - Total Governmental Funds	\$	(152,960)
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Amounts reported for governmental activities in the statement of activities are different because

Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. 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 depreciation expense exceeded capitalized capital outlay in the current period.

Depreciation expense	\$ (3,692,318)		
Capital outlay	7,681,243		3,988,925

Pension expense is reported on the government-wide statement of activities but not reported at the fund financial reporting level.

(592,836)

Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.

Property taxes:			
Deferred as of 6/30/24	\$ 116,000		
Deferred as of 6/30/23	(175,489)		(59,489)

Payments of principal on note receivable is a revenue in the governmental funds, but reduces note receivable in the Statement of Net Assets.

-

Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:

Transfers in	\$ (790,578)		
Transfers out	790,578		-

The amortization of the bond discount and debt issuance costs are reported in the government-wide statement of activities, but does not require the use of financial resources and therefore is not reported as expenditures in governmental funds.

(36,608)

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

742,152

Compensated absences reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Liability @ 6/30/24	\$ (942,546)		
Liability @ 6/30/23	730,021		(212,525)

Change In Net Position of Governmental Activities	\$	3,676,659
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See accompanying notes to the basic financial statements

Harris County, Georgia
Proprietary Funds
Statement of Net Position
June 30, 2024

	Business-type Activities			
	Water Works	Solid Waste	Airport	Total
Assets				
Current Assets:				
Cash and cash equivalents	\$ 1,702,886	\$ 2,403,354	\$ -	\$ 4,106,240
Restricted cash	810,065	-	-	810,065
Investments	2,927,991	3,867,236	-	6,795,227
Receivables:				
Accounts	670,002	53,210	-	723,212
Interest	314	-	-	314
Intergovernmental	714,392	-	-	714,392
Inventories	273,935	-	64,468	338,403
Total Current Assets	7,099,585	6,323,800	64,468	13,487,853
Capital Assets				
Nondepreciable	2,714,186	199,250	314,471	3,227,907
Depreciable, net	21,990,005	3,059,354	7,782,444	32,831,803
Total Capital Assets	24,704,191	3,258,604	8,096,915	36,059,710
Deferred Outflows of Resources (Note 3-D)	445,294	198,605	24,348	668,247
Total Assets and Deferred Outflows of Resources	32,249,070	9,781,009	8,185,731	50,215,810
Liabilities				
Current Liabilities:				
Accounts payable	858,431	11,111	4,572	874,114
Retainage payable	-	-	54,962	54,962
Accrued expenses payable	58,889	24,301	-	83,190
Accrued interest payable	5,119	-	-	5,119
Customer deposits payable	449,784	-	-	449,784
Interfund payable	2,530,589	1,525,995	1,222,903	5,279,487
Compensated absences payable	110,552	36,833	3,531	150,916
Closure and postclosure care payable	-	-	-	-
Revenue bonds payable	565,000	-	-	565,000
GEFA loans payable	173,063	-	-	173,063
Total Current Liabilities	4,751,427	1,598,240	1,285,968	7,635,635
Long-term Liabilities (Net of current portion):				
Compensated absences payable	27,638	9,208	882	37,728
Closure and postclosure care payable	-	-	-	-
Revenue bonds payable	1,833,544	-	-	1,833,544
GEFA loans payable	3,394,736	-	-	3,394,736
Net pension liability	838,535	412,329	50,550	1,301,414
Total Long-term Liabilities:	6,094,453	421,537	51,432	6,567,422
Total Liabilities	10,845,880	2,019,777	1,337,400	14,203,057
Deferred Inflows of Resources (Note 3-D)	188,431	92,657	11,359	292,447
Total Liabilities and Deferred Inflows of Resources	11,034,311	2,112,434	1,348,759	14,495,504
Net Position				
Net investment in capital assets	18,737,848	3,258,604	8,041,953	30,038,405
Restricted	360,281	-	-	360,281
Unrestricted	2,116,630	4,409,971	(1,204,981)	5,321,620
Total Net Position	\$ 21,214,759	\$ 7,668,575	\$ 6,836,972	\$ 35,720,306

See accompanying notes to the basic financial statements

Harris County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended June 30, 2024

	Business-type Activities			
	Water Works	Solid Waste	Airport	Total
Operating Revenues				
Charges for services	\$ 6,779,985	\$ 2,526,924	\$ 316,981	\$ 9,623,890
Other financing sources	-	127,716	-	127,716
Total Operating Revenues	6,779,985	2,654,640	316,981	9,751,606
Operating Expenses				
Personal services	2,453,580	984,765	144,581	3,582,926
Purchased services	2,156,161	374,195	111,988	2,642,344
Purchased services - tipping fees	-	518,555	-	518,555
Cost of sales	-	-	221,198	221,198
Materials and supplies	1,197,027	202,967	34,194	1,434,188
Depreciation	1,037,317	326,719	372,269	1,736,305
Total Operating Expenses	6,844,085	2,407,201	884,230	10,135,516
Operating Income (Loss)	(64,100)	247,439	(567,249)	(383,910)
Non-operating Revenue (Expenses)				
Investment earnings	131,741	228,256	-	359,997
Interest and fiscal charges	(106,441)	-	-	(106,441)
Total Non-operating Revenue (Expenses)	25,300	228,256	-	253,556
Income (Loss) Before Capital Contributions and Transfers In	(38,800)	475,695	(567,249)	(130,354)
Capital Contributions	1,716,332	-	504,032	2,220,364
Transfers In	-	-	316,228	316,228
Change in Net Position	1,677,532	475,695	253,011	2,406,238
Net Position Beginning of Year	19,537,227	7,192,880	6,583,961	33,314,068
Net Position End of Year	\$ 21,214,759	\$ 7,668,575	\$ 6,836,972	\$ 35,720,306

See accompanying notes to the basic financial statements

Harris County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2024

	Business-type Activities			
	Water Works	Solid Waste	Airport	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash received from customers	\$ 6,620,387	\$ 2,526,924	\$ 316,981	\$ 9,464,292
Cash payments for personal services	(2,396,207)	(976,705)	(144,622)	(3,517,534)
Cash payments for goods and services	(2,999,368)	(1,125,302)	(306,673)	(4,431,343)
Net Cash Provided by (Used in) Operating Activities	1,224,812	424,917	(134,314)	1,515,415
Cash Flows from Noncapital Financing Activities				
Accounts receivable	-	-	13,620	13,620
Interfund payable	1,441,340	(1,279,492)	-	161,848
Net Cash Flows from Noncapital Financing Activities	1,441,340	(1,279,492)	13,620	175,468
Cash Flows from Capital and Related Financing Activities				
Proceeds on GEFA loans	757,088	-	-	757,088
Principal paid on GEFA loans	(171,546)	-	-	(171,546)
Principal paid on revenue bonds	(555,000)	-	-	(555,000)
Interest paid on capital debt	(106,441)	-	-	(106,441)
Acquisition of capital assets	(2,186,339)	(798,824)	(699,566)	(3,684,729)
Capital grants	1,001,940	-	504,032	1,505,972
Net Cash Provided by (Used in) Capital and Related Financing Activities	(1,260,298)	(798,824)	120,694	(1,938,428)
Cash Flows from Investing Activities				
Investment earnings	131,741	228,256	-	359,997
Net Increase (Decrease) in Cash and Cash Equivalents	1,537,595	(1,425,143)	-	112,452
Cash and Cash Equivalents Beginning of Year	3,903,347	7,695,733	-	11,599,080
Cash and Cash Equivalents End of Year	\$ 5,440,942	\$ 6,270,590	\$ -	\$ 11,711,532
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	\$ (64,100)	\$ 247,439	\$ (567,249)	\$ (383,910)
Adjustments:				
Depreciation	1,037,317	326,719	372,269	1,736,305
(Increase) Decrease in Assets:				
Accounts receivable	(135,959)	(8,354)	-	(144,313)
Prepaid items	-	-	9,787	9,787
Inventories	(46,822)	-	(17,861)	(64,683)
Increase (Decrease) in Liabilities:				
Accounts payable	498,675	(60,559)	3,686	441,802
Accrued expenses payable	12,738	7,524	1,685	21,947
Customer deposits payable	(23,639)	-	-	(23,639)
Compensated absences payable	44,635	13,185	(41)	57,779
Other	(98,033)	(101,037)	8,448	(190,622)
Net Cash Provided by (Used in) Operating Activities	\$ 1,224,812	\$ 424,917	\$ (134,314)	\$ 1,515,415

See accompanying notes to the basic financial statements

Harris County, Georgia
Statement of Fiduciary Net Position
Fiduciary Funds - Custodial Funds
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 2,089,208	\$ 1,532,959
Due from others	<u>373,633</u>	<u>406,431</u>
Total Assets	<u><u>\$ 2,462,841</u></u>	<u><u>\$ 1,939,390</u></u>
Liabilities		
Due to others	<u><u>\$ 2,462,841</u></u>	<u><u>\$ 1,939,390</u></u>

See accompanying notes to the basic financial statements

Harris County, Georgia
Fiduciary Funds - Custodial Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	<u>2024</u>	<u>2023</u>
Additions	\$ 3,691,037	\$ 2,788,295
Deductions		
Current:		
Other custodial disbursements	<u>3,691,037</u>	<u>2,788,295</u>
Net Additions (Deductions)	-	-
Fund Balances Beginning of Year	<u>-</u>	<u>-</u>
Fund Balances End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Harris County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2024

	Department of Public Health	Development Authority	Total
Assets			
Current:			
Cash and cash equivalents	\$ 1,473,870	\$ 65,264	\$ 1,539,134
Accounts receivable	121	-	121
Total Current	<u>1,473,991</u>	<u>65,264</u>	<u>1,539,255</u>
Noncurrent :			
Capital assets:			
Nondepreciable capital assets	-	83,021	83,021
Depreciable capital assets, net	97,166	5,052,207	5,149,373
Total Noncurrent	<u>97,166</u>	<u>5,135,228</u>	<u>5,232,394</u>
Total Assets	1,571,157	5,200,492	6,771,649
Deferred Outflows of Resources	<u>23,570</u>	<u>-</u>	<u>23,570</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 1,594,727</u></u>	<u><u>\$ 5,200,492</u></u>	<u><u>\$ 6,795,219</u></u>
Liabilities			
Current Liabilities:			
Accounts payable	\$ 2,480	\$ -	\$ 2,480
Total Liabilities	<u>2,480</u>	<u>-</u>	<u>2,480</u>
Deferred Inflows of Resources	<u>239,905</u>	<u>-</u>	<u>239,905</u>
Total Liabilities and Deferred Inflows of Resources	<u>242,385</u>	<u>-</u>	<u>242,385</u>
Net Position			
Net investment in capital assets	97,166	5,135,228	5,232,394
Restricted for:			
Specific health program	48,786	-	48,786
Unrestricted	1,206,390	65,264	1,271,654
Total Net Position	<u><u>\$ 1,352,342</u></u>	<u><u>\$ 5,200,492</u></u>	<u><u>\$ 6,552,834</u></u>

See accompanying notes to the basic financial statements

Harris County, Georgia
Combining Statement of Activities
Component Units
For the Year Ended June 30, 2024

	Department of Public Health	Development Authority	Total
Expenses			
Health and welfare	\$ 617,129	\$ -	\$ 617,129
Economic development	-	149,893	149,893
Total Expenses	<u>617,129</u>	<u>149,893</u>	<u>767,022</u>
Revenues			
Program revenues:			
Charges for services	293,330	-	293,330
Operating grants and contributions	489,164	53,000	542,164
Total Program Revenues	<u>782,494</u>	<u>53,000</u>	<u>835,494</u>
Net Program Revenue (Expense)	<u>165,365</u>	<u>(96,893)</u>	<u>68,472</u>
Change in Net Position	165,365	(96,893)	68,472
Net Position Beginning of Year	<u>1,186,977</u>	<u>5,297,385</u>	<u>6,484,362</u>
Net Position End of Year	<u><u>\$ 1,352,342</u></u>	<u><u>\$ 5,200,492</u></u>	<u><u>\$ 6,552,834</u></u>

See accompanying notes to the basic financial statements

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

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Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Harris County, Georgia (the County) is a political subdivision of the State of Georgia and was formed in 1825. The County operates under a Commission-Manager form of government and is governed by a five member elected board of county commissioners, elected from single-member districts. The Board's powers are vested by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge and Clerk of the Superior Court. The County's major services include general government, courts, public safety, public works, health and welfare, culture and recreation and housing and development.

Note 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.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this entity includes the constitutionally elected officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

The following is a brief description of the blended component unit:

Harris County Public Improvement Authority (the HCPIA) – The governing board is appointed by the Harris County Board of Commissioners. The main purpose of the HCPIA is to provide basic infrastructure and recreational facilities, improvements and services to the citizens of the County in order to promote the growth and development of the County and the general welfare of the citizens. The HCPIA is reported as a capital project fund. The HCPIA does not issue separate financial statements.

Brief descriptions of the discretely presented component units follow:

Harris County Health Department (the Health Department) – The Health Department works to promote and preserve the health of the citizens of the County. The Health Department's Board consists of seven members, four of these members are appointed by the County Commission.

Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control the amount of funding it provides to the Health Department and such funding is significant to the overall operations of the Health Department. The Health Department is reported on a June 30, 2024 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office at 210 Forest Hill Drive, Hamilton, Georgia 31811 or by calling 706-628-5375.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

A County Board of Health should be reported as a discretely presented component unit in the county's financial statements because the entity is legally separate, the primary government appoints a voting majority of the entity's board, the primary government is able to impose its will on the entity, the entity does not provide services entirely or almost entirely to the primary government, and in most cases, the entity and the primary government do not have boards that are substantively the same.

Harris County Development Authority (the "Authority") is responsible for promoting industrial and commercial development within Harris County. The Authority is considered a component unit of the primary government based on the aforementioned criteria. Specifically, a voting majority of the Authority is appointed by the Board, and it can impose its will on the Authority. There are no separately issued financial statements available for the Authority.

The County has partnered with the Authority with the development of the Northwest Harris Business Park (the "Business Park") and the Hamilton Business Park. The County purchased land for the Business Park and Hamilton Business Park during 2005 and 1997 respectively. Pursuant to an intergovernmental agreement between the County and the Authority, once a business moves into the Business Park(s), subject to certain stipulations, the County will transfer the land to the Authority for development and subsequent sale of the property with proceeds being remitted to the County.

The Authority has continued construction on the Progress Parkway and Water Oak Way projects. The purpose of these projects is to construct a road in the Business Park(s). Construction began during the fiscal year ended June 30, 2009. During the following years, the Authority has continued construction of the roads with funding provided by the County's 2009, 2014 and 2019 SPLOST funds, grant funding and existing Authority funds. Funding provided by the County and grant funding is shown as a capital contribution to the Authority in the government-wide financial statements. Costs of the roads are included in the Authority's capital asset listing as land improvements at June 30, 2024.

Contractually Related Organizations – Based on GASB criteria, the following unit is a legally separate organization and the County is not financially accountable for them. Therefore, their operations are not included in this report:

- Harris County Board of Family and Children's Service

Disbursements to this unit are based on contractual agreements and have been budgeted and expended as a part of the regular operations of the County.

Joint Ventures – The County participates in the following joint venture.

River Valley Regional Commission (RVRC) - The County, in conjunction with sixteen counties and thirty-five municipalities in the west central Georgia area are members of the RVRC. Membership in an RVRC is automatic for each municipality and county in the state. The Official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RVRC. Each county and municipality in the state is required by law to pay minimum annual dues to the RVRC. The RVRC Board membership includes the chief elected official of each county and the chief elected official of each municipality. Separately issued financial statements are available at the RVRC's administrative office, 710 Front Avenue, Suite A, Columbus, GA 31901.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines RVRCs 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 RVRC beyond its resources (O.C.G.A. 50-8-39.1).

1-B. 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 for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary funds are not presented in the government-wide financial statements.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

The statement of net position presents the financial position of the governmental activities of the County and its 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. 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 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:

The 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 the State of Georgia.

2019 Special Purpose Local Option Sales Tax Capital Projects Fund – This fund is utilized to account for the proceeds of a 1 percent special purpose local option sales tax beginning April 1, 2019 for funding various capital outlay projects including public safety vehicles and equipment, community center debt repayments, renovations to the courthouse, old library and community development building, economic development and broadband, a public works facility, road and bridge improvements, the rails to trails project and city projects.

American Rescue Plan (ARP) Act Grant Fund – This fund is used to account for revenue resources received through the "American Rescue Plan Act" (ARP Act). Expenditures from this fund are legally restricted to be used for support of the public health response, address negative economic impacts, premium pay for essential workers, payroll expenses for public health and public safety employees, replace public sector revenue loss, water and sewer infrastructure and broadband.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Proprietary Funds – The proprietary funds reporting focus is on the determination of operating income, changes in net position, financial position and cash flows. All three of the proprietary funds are classified as enterprise funds.

The County reports the following major enterprise funds:

Water Works. This fund accounts for the operation and maintenance of the County's water distribution system.

Solid Waste. This fund accounts for the operation, maintenance, and development of various landfills and disposal sites.

Airport. This fund accounts for the operation, maintenance, and development of the County's Airport.

Fiduciary Funds – Fiduciary fund reporting focuses on assets and liabilities. The County's fiduciary funds are agency funds for use primarily by the County's constitutional officers comprised of the Tax Commissioner, Clerk of Superior Court, Sheriff, Probate Court and Magistrate Court.

1-C. 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, the proprietary fund type is 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 assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

1-D. 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. The proprietary fund uses the accrual basis of accounting at both reporting levels. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows and outflows, and in the presentation of expenses versus expenditures.

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.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

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 (Note 3-D). Revenue from grants and donations is recognized in the 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, franchise taxes, charges for services, federal and state grants and investment earnings.

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

On both the government-fund financial statements and the government-wide financial statements, revenues are deferred for:

- Grants and entitlements received before the eligibility requirements are met (e.g., cash advances).

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.

1-E. Assets, Liabilities and Fund Equity

1-E-1 Cash, Cash Equivalents, and Investments

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. Time deposits are classified as cash and cash equivalent without regard to maturity date.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

1-E-2 Receivables

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

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-3 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 activities column of the statement of net position.

1-E-4 Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental fund types when used (i.e., the consumption method). At year-end, fund balance is classified as nonexpendable for a like amount of inventory on hand since it is not available for general appropriation.

The inventory consists primarily of vehicle parts and fuel.

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2024, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is classified as nonexpendable since it is not available for general appropriation.

1-E-6 Restricted Assets

Certain items are classified as restricted in the general fund because their use is legally restricted to a specific use, some of which is deposited with bank trust funds.

1-E-7 Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the government fund financial statements.

All 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 their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County's infrastructure consists of roads and bridges. The County's infrastructure has been reported retroactively in 2007. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land 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.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

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

Asset Class	Governmental Activities Estimated Lives	Capitalization Threshold
Primary Government:		
Buildings and improvements	40 Years	\$5,000
Machinery and equipment	3 - 20 Years	\$5,000
Infrastructure	20 - 30 Years	\$100,000
Machinery and equipment	5 - 7 Years	\$5,000

At the inception of capital leases 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 lease payments.

1-E-8 Compensated Absences

Vacation benefits and compensatory time 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.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County’s past experience of making termination payments.

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

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only “when due.”

1-E-9 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 the 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 are recognized as a liability in the governmental fund financial statements when due.

1-E-10 Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Balance - Fund balances may be classified as follows:

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County Board of Commissioners or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board of Commissioners through a motion. The fund balance must result from a specific revenue stream committed for a specific purpose. Only the Board of County Commissioners may modify or rescind the commitment.
- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the Board of County Commissioners' intent to be used for specific purposes, but are neither restricted nor committed. By motion, only the Board of County Commissioners can authorize an assignment of fund balances. Also, any of the fund balance reported at year-end that is included in the subsequent year's budget is reported as assigned.
- **Unassigned** - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund.

Net Position Flow Assumptions – In order to report net position as a restricted – net position and an unrestricted – net position in the government-wide and proprietary fund financial statements, the County has established a flow assumption policy. It is the County's policy to use restricted – net position first before using unrestricted – net position.

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

- Committed
- Assigned
- Unassigned

Net Position - Net position represent the difference between assets and liabilities. The net invested in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment amount also is adjusted by any bond issuance deferral amounts. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

1-E-11 Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise and internal service funds. For the County, these revenues are charges for services for water works, waste collection and airport services.

Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of each fund. Nonoperating revenues are investment earnings, the gain on the disposition of capital assets and operating grants. Nonoperating expenses include the loss on the disposition of capital assets and interest expense.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-12 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 after non-operating revenues/expenses section in the proprietary fund. 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 funds reported in the governmental activities column are eliminated.

1-E-13 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.

1-E-14 Comparative Data

Comparative total data for the prior year has been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

Note 2 – Stewardship, Compliance and Accountability

2-A. Budgetary Information – The County adopts an annual operating budget for all governmental funds except the capital projects funds, which have an adopted project budget. The budget resolution reflects the total of each department's appropriation in each fund.

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects funds, which have project length budgets, rather than annual budgets. For management purposes, the County adopts annual budgets for its enterprise fund.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments.

The original 2024 budget was not amended during the year. Most unexpended annual appropriations lapse at year-end. However, encumbered appropriations may be carried forward automatically (i.e., no County Commission action is required), to resolve unusual situations or hardships caused by this policy (i.e., for large equipment orders not received by June 30). Departments desiring the carryover of appropriations shall make their request in writing to the County Manager for approval.

2-B. Excess of Expenditures over Appropriations

The following departments overspent for the final 2024 annual budget, however these were offset by higher than budgeted revenues:

Voter Registration	\$ 5,693
Information Technology	10,719
Magistrate Court	35,579
Emergency Medical	92,751
Jail Operations	133,382
Corrections	64,314
Road Maintenance	335,947

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds

3-A. Deposits

Deposits – The County’s cash and investment policy limits deposits to demand and money market accounts, and time deposits at local banks. The County’s deposits shall be secured by Federal Deposit Insurance Corporation (FDIC) coverage and/or bank pledges. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held, less the FDIC insurance.

Custodial Credit Risk – Deposits – The custodial credit risk for deposits is the risk that, in the event of a bank failure, the County’s deposits may not be recovered.

As of June 30, 2024, all of the County’s deposits were covered, either by FDIC coverage or collateralized with securities held by the County’s agent in the County’s name.

Also, the Harris County Health Department’s deposits were covered either by FDIC coverage or were entirely insured or collateralized with securities held by the component unit’s agent in the component unit’s name.

Primary government cash and cash equivalents reconciliation:

	<u>Cash and Cash Equivalents</u>
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	\$ 3,341,713
Governmental Funds - Balance Sheet - Restricted	7,779,878
Proprietary Fund Type Statement of Net Position	4,106,240
Proprietary Fund Type Statement of Net Position - Restricted	810,065
Statement of Fiduciary Assets and Liabilities	<u>2,089,208</u>
 Total	 <u><u>\$ 18,127,104</u></u>

3-B. Receivables

Receivables at June 30, 2024, consisted of taxes, accounts (billings for user charges) 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, collectibility.

Allowance for Uncollectibles - The allowances for uncollectibles are as follows:

	<u>2024</u>	<u>2023</u>
• Water works fund	\$26,310	\$26,310

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

3-C. Restricted Assets

Restricted assets reported in the governmental funds are comprised of the following:

2019 SPLOST fund – construction and capital	\$ 4,713,521
ARP act grant fund – personnel and capital	3,566,457
Capital projects fund – construction and capital	2,928
TIA fund – construction and capital	1,663,614
Special revenue funds – judicial and public safety	<u>1,431,443</u>
	<u>\$ 11,377,963</u>

3-D. Property Taxes

The Board of Commissioners levy property taxes by or about September of each year. Property taxes attach as an enforceable lien on property as of January 1. The property taxes were levied during August 2023. Property taxes were billed on September 30, 2023 and are due upon receipt, however, the due date was December 20, 2023 and became delinquent on December 21, 2023.

The County bills and collects its own property taxes and also collects property taxes for the County Board of Education and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in the County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Capital Assets

Capital asset activity for the primary government for the year ended June 30, 2024, was as follows:

	Balance 7/1/2023	Additions	Deductions	Balance 6/30/2024
Governmental activities:				
Nondepreciable capital assets:				
Land	\$ 15,513,803	\$ -	\$ -	\$ 15,513,803
Construction in progress	290,115	188,066	-	478,181
Total nondepreciable capital assets	15,803,918	188,066	-	15,991,984
Depreciable capital assets:				
Buildings and improvements	35,512,256	5,382,547	-	40,894,803
Machinery and equipment	28,319,474	1,949,728	-	30,269,202
Infrastructure	38,643,554	160,902	-	38,804,456
Total depreciable capital assets	102,475,284	7,493,177	-	109,968,461
Total capital assets	118,279,202	7,681,243	-	125,960,445
Accumulated depreciation:				
Buildings and improvements	11,224,931	1,165,562	-	12,390,493
Machinery and equipment	23,088,493	1,770,014	-	24,858,507
Infrastructure	21,398,086	756,742	-	22,154,828
Total accumulated depreciation	55,711,510	3,692,318	-	59,403,828
Governmental activities capital assets, net	\$ 62,567,692	\$ 3,988,925	\$ -	\$ 66,556,617

Governmental activities depreciation expense

General government	\$ 409,847
Public safety	1,277,542
Public works	1,591,389
Culture and recreation	413,540
Total governmental activities depreciation expense	\$ 3,692,318

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 7/1/2023	Additions	Deductions	Balance 6/30/2024
Business-type activities:				
Nondepreciable capital assets:				
Land	\$ 726,701	\$ -	\$ -	\$ 726,701
Construction in progress	314,867	2,186,339	-	2,501,206
Total nondepreciable capital assets	1,041,568	2,186,339	-	3,227,907
Depreciable capital assets:				
Buildings and improvements	11,560,183	-	-	11,560,183
Machinery and equipment	10,133,200	948,772	-	11,081,972
Infrastructure	36,629,897	549,618	-	37,179,515
Total depreciable capital assets	58,323,280	1,498,390	-	59,821,670
Total capital assets	59,364,848	3,684,729	-	63,049,577
Accumulated depreciation:				
Buildings and improvements	2,485,018	235,561	-	2,720,579
Machinery and equipment	6,923,095	607,163	-	7,530,258
Infrastructure	15,845,449	893,581	-	16,739,030
Total accumulated depreciation	25,253,562	1,736,305	-	26,989,867
Business-type activities capital assets, net	\$ 34,111,286	\$ 1,948,424	\$ -	\$ 36,059,710

The depreciation expense for the business-type activities relates to the water works fund, \$1,037,317, the solid waste fund \$326,719 and the airport fund, \$372,269.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

Capital asset activity for the development authority component unit for the year ended June 30, 2024, was as follows:

	Balance 7/1/2023	Additions	Deductions	Balance 6/30/2024
Harris County Development Authority				
Nondepreciable capital assets:				
Land	\$ 34,341	\$ -	\$ -	\$ 34,341
Construction in progress	48,680	-	-	48,680
	<u>83,021</u>	<u>-</u>	<u>-</u>	<u>83,021</u>
Total nondepreciable capital assets	<u>83,021</u>	<u>-</u>	<u>-</u>	<u>83,021</u>
Depreciable capital assets:				
Infrastructure	5,990,086	-	-	5,990,086
	<u>5,990,086</u>	<u>-</u>	<u>-</u>	<u>5,990,086</u>
Total depreciable capital assets	<u>5,990,086</u>	<u>-</u>	<u>-</u>	<u>5,990,086</u>
Total capital assets	<u>6,073,107</u>	<u>-</u>	<u>-</u>	<u>6,073,107</u>
Accumulated depreciation:				
Infrastructure	788,127	149,752	-	937,879
	<u>788,127</u>	<u>149,752</u>	<u>-</u>	<u>937,879</u>
Total accumulated depreciation	<u>788,127</u>	<u>149,752</u>	<u>-</u>	<u>937,879</u>
Development Authority capital assets, net	<u>\$ 5,284,980</u>	<u>\$ (149,752)</u>	<u>\$ -</u>	<u>\$ 5,135,228</u>

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Deferred Inflows/Outflows of Resources

Fund Financial Reporting Level - In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflow 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 County reports one of these items. This item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for property taxes (\$116,000). This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

Government-wide Financial Reporting Level - The County also has deferred inflows of resources and deferred outflows of resources related to the recording of changes in its net pension liability and an advance refunding debt transaction that results in a defeasance of debt. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of Plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of Plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of Plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period. Additionally, any contributions made by the County to the pension plan before fiscal year end but subsequent to the measurement date of the County's net pension liability are reported as deferred outflows of resources.

The following table includes the deferred inflows/outflows of resources at June 30, 2024:

	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	
Deferred Outflows of Resources				
Deferred outflows related to pensions	\$ 4,147,307	\$ 626,846	\$ 4,774,153	\$ -
Deferred outflows related to OPEB	-	-	-	23,570
Deferred amounts from refunding of debt	210,496	41,401	251,897	-
Total	<u>\$ 4,357,803</u>	<u>\$ 668,247</u>	<u>\$ 5,026,050</u>	<u>\$ 23,570</u>
	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	
Deferred Inflows of Resources				
Deferred inflows related to pensions	\$ 1,934,874	\$ 292,447	\$ 2,227,321	\$ 239,905
Deferred inflows related to OPEB	-	-	-	-
Total	<u>\$ 1,934,874</u>	<u>\$ 292,447</u>	<u>\$ 2,227,321</u>	<u>\$ 239,905</u>

3-G. Interfund Balances and Transfers

Interfund Balances - Interfund balances at June 30, 2024, 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.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

The following table includes the interfund receivables and payables at June 30, 2024:

Payable to:	Receivable from:						
	2019 SPLOST	ARP	Non-major govern.	Water works	Solid waste	Airport	Total
General	\$ 5,104	\$ -	\$ 429,892	\$ 2,530,589	\$ 1,525,995	\$ 1,222,903	\$ 5,714,483
2019 SPLOST	-	185,189	-	-	-	-	185,189
ARP	-	-	12,486	-	-	-	12,486
Non-major governmental	-	-	27,588	-	-	-	27,588
Total	\$ 5,104	\$ 185,189	\$ 469,966	\$ 2,530,589	\$ 1,525,995	\$ 1,222,903	\$ 5,939,746

The County expects to repay all interfund balances within one year.

Interfund Transfers - Interfund transfers for the year ended June 30, 2024, consisted of the following:

(Transfers to)	Transfers from		
	General	Non-major governmental - Hotel/Motel Tax	Total
General	\$ -	\$ 53,879	\$ 53,879
Non-major governmental - E911	844,457	-	844,457
Airport	316,228	-	316,228
Total	\$ 1,160,685	\$ 53,879	\$ 1,214,564

The transfer from the general fund to the non-major governmental was for E-911 supplementation net of transfers from Hotel/Motel Tax.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

3-H. Long-Term Debt

Governmental Activities \Bonds Payable - The County has one outstanding bond issue outstanding at June 30, 2024.

Harris County Public Improvements Authority Revenue Refunding Bond Series 2017 – On November 9, 2017, The Harris County Public Improvements Authority (HCPIA) issued \$6,425,000 in general obligation bonds with an average interest rate of 2.09% to advance refund \$5,805,000 of outstanding Series 2010B bonds with interest rates ranging between 1.45% to 6%. As a result, the Series 2010B bonds are considered defeased. Authorization by the Board of Commissioners for the refinancing was completed in order to covert the bonds to general obligation debt for which SPLOST proceeds could be used to pay off the outstanding bond debt. The County increased its total debt by \$620,000, which resulted in an economic loss on refunding of \$481,132.

Payments are due in semiannual installments commencing February 1, 2018 through August 1, 2028. Interest accrues at 2.09%.

Pursuant to the bond resolution, the County is in compliance with certain covenants.

Annual debt service requirements to this bond payable as of June 30, 2024 follow:

Year	Principal	Interest	Total
2025	\$ 670,000	\$ 63,113	\$ 733,113
2026	655,000	49,267	704,267
2027	665,000	35,473	700,473
2028	675,000	21,470	696,470
2029	689,750	7,208	696,958
	<u>\$ 3,354,750</u>	<u>\$ 176,531</u>	<u>\$ 3,531,281</u>

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

Business-type Activities – The County has one outstanding GEFA loan payable for the water works fund.

During the year ended June 30, 2014, the Harris County Water Works (“HCWW”) entered into a contract with GEFA under which it received certain funds made available through the Drinking Water State Revolving Loan Fund. In connection with the contract, the HCWW signed a promissory note in the amount of up to \$2,750,000. Total amounts drawn toward the loan liability at project completion were \$2,512,569. Proceeds were required to be used to reimburse construction costs for filter plant flocculation and sedimentation basins related to the HCWW’s water system. Additionally, the HCWW was required to meet certain covenants related to commencement and completion of construction. As of June 30, 2022 the HCWW is in compliance with these covenants. The loan is payable monthly in 240 equal installments commencing March 1, 2018 through February 1, 2038.

Annual debt service requirements to maturity as of June 30, 2024 are as follows:

Year	Principal	Interest	Total
2025	119,793	24,316	144,109
2026	121,481	22,628	144,109
2027	123,193	20,916	144,109
2028	124,929	19,180	144,109
2029-2033	651,550	68,995	720,545
2034-2038	<u>649,996</u>	<u>21,866</u>	<u>671,862</u>
Total	<u>\$ 1,790,942</u>	<u>\$ 177,901</u>	<u>\$ 1,968,843</u>

During the year ended June 30, 2016, HCWW entered into a contract with GEFA under which it received certain funds made available through the Drinking Water State Revolving Loan Fund. In connection with the contract, the HCWW signed a promissory note in the amount of up to \$1,812,000. Total amounts drawn toward the loan liability at project completion were \$1,137,871. Proceeds were required to be used to reimburse installation costs for an automatic meter reading (AMR) system and associated appurtenances related to the HCWW’s water system. Additionally, the HCWW was required to meet certain covenants related to commencement and completion of construction. As of June 30, 2024 the HCWW is in compliance with these covenants. The loan bears interest at 0.89% per annum and is payable monthly in 240 equal installments commencing April 1, 2022 through March 1, 2042.

Annual debt service requirements to maturity as of June 30, 2024 are as follows:

Year	Principal	Interest	Total
2025	53,270	8,859	62,129
2026	53,745	8,383	62,128
2027	54,226	7,902	62,128
2028	54,710	748	55,458
2029-2033	280,974	29,667	310,641
2034-2038	293,755	16,886	310,641
2039-2042	<u>229,089</u>	<u>3,929</u>	<u>233,018</u>
Total	<u>\$ 1,019,769</u>	<u>\$ 76,374</u>	<u>\$ 1,096,143</u>

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

During the year ended June 30, 2024, entered into a contract with GEFA under which it received certain funds made available through the Drinking Water State Revolving Loan Fund. Total amounts drawn toward the loan liability at June 30, 2024 were \$757,088. Proceeds were required to be used to fund an expansion of the HCWW water system. As of June 30, 2024 HCWW is in compliance with related covenants. The loan bears interest at 2.92% per annum with a maturity date of October 1, 2044, however the amortization schedule has not been set.

Business-type Activities – The County has one outstanding bond issue payable for the water works fund.

2012A and 2012B Series Tax Exempt Water Revenue Bonds – During the year ended June 30, 2013, the HCPIA issued Tax Exempt Bonds Series 2012A and Taxable Series 2012B (“Series 2012 Bonds”) in the amounts of \$7,500,000 and \$310,000, respectively, on behalf of the HCWW. Proceeds from these bonds were used to refund the outstanding 2002 Series Water and Sewer Revenue Bonds and pay the costs of issuing the Series 2012 Bonds. The 2002 Series Bonds had been used to refund the outstanding Revenue Bonds, Series 1995A, 1995B, 1995C and 1995D; make additions, alterations and improvements to the County’s water system; provide for a debt service reserve; and to pay the costs of issuing and insuring the Series 2002 Bonds.

The 2012 Series Bonds are limited obligations of the HCPIA payable solely from the revenues that are payable to the HCPIA pursuant to a Project Lease Agreement (“PLA”) dated as of September 1, 2012 between the HCPIA and the County. Under the PLA, the County is obligated to make payments to the HCPIA in amounts sufficient to enable the HCPIA to pay the principal of, redemption premium (if any) and interest on the bonds as they become due and payable and, to the extent required, levy a tax on all taxable property located within the boundaries of the County as may be necessary to produce funds sufficient to enable the County to make such payments. All rights of the HCPIA as defined in the PLA provide security for the 2012 Series Bonds. Under provisions of the Bond Resolution, the HCPIA is required to maintain certain restricted accounts including a revenue fund, sinking fund, and rebate fund. The County makes lease payments to the HCPIA from water and sewer revenues generated by the HCWW for payment of the bonds. Therefore, the bonds are accounted for within the Water Works Fund.

Annual principal payments for the Series 2012A Bonds begin December 1, 2013 and continue through December 1, 2027 with interest accruing at 2.0% through 5.0% per annum, payable semiannually. Annual principal payments for the Series 2012B Bonds began December 1, 2012 and continued through December 1, 2013.

The Tax Exempt Series 2012A Bonds maturing on and after December 1, 2019 are subject to redemption prior to maturity on or after December 1, 2018, at the option of the HCPIA, at the direction of the County, in whole or in part at any time at a redemption price of 100% plus accrued interest to the redemption date.

Annual debt service requirements to maturity as of June 30, 2024 are as follows:

Year	Principal	Interest	Total
2025	565,000	54,366	619,366
2026	580,000	39,763	619,763
2027	595,000	24,414	619,414
2028	615,000	8,304	623,304
Total	<u>\$ 2,355,000</u>	<u>\$ 126,847</u>	<u>\$ 2,481,847</u>

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2024:

	Total Outstanding 7/1/2023	Additions	Reductions	Total Outstanding 6/30/2024	Amounts Due in One Year	Long-term Portion
Governmental Activities						
Harris County Public Improvement Authority 2017 revenue bonds (refi.)	\$ 4,009,750	\$ -	\$ 655,000	\$ 3,354,750	\$ 670,000	\$ 2,684,750
Net deferred premiums	<u>(36,608)</u>	<u>-</u>	<u>-</u>	<u>(36,608)</u>	<u>-</u>	<u>(36,608)</u>
Total bonded debt	3,973,142	-	655,000	3,318,142	670,000	2,648,142
2020 Caterpillar financed purchase #11	15,069	-	15,069	-	-	-
2020 Caterpillar financed purchase #12	18,153	-	18,153	-	-	-
2020 Caterpillar financed purchase #13	8,387	-	8,387	-	-	-
2020 Caterpillar financed purchase #14	16,680	-	16,680	-	-	-
2020 Caterpillar financed purchase #15	8,375	-	8,375	-	-	-
2020 Caterpillar financed purchase #16	20,488	-	20,488	-	-	-
Compensated absences	730,021	212,525	-	942,546	754,037	188,509
Net pension liability	<u>9,102,957</u>	<u>-</u>	<u>492,607</u>	<u>8,610,350</u>	<u>-</u>	<u>8,610,350</u>
Total Governmental Activities Debt	<u>\$13,893,272</u>	<u>\$ 212,525</u>	<u>\$ 1,234,759</u>	<u>\$ 12,871,038</u>	<u>\$ 1,424,037</u>	<u>\$ 11,447,001</u>
Business-type Activities						
2014 GEFA Loan #DWSRF-11-013	\$ 1,909,717	\$ -	\$ 118,775	\$ 1,790,942	\$ 119,793	\$ 1,671,149
2016 GEFA Loan #DWSRF-2016030	1,072,530	-	52,761	1,019,769	53,270	966,499
2024 GEFA Loan #DWSRF-2022023	-	757,088	-	757,088	-	757,088
Harris County Public Improvement Authority Series 2012A revenue bonds	2,910,000	-	555,000	2,355,000	565,000	1,790,000
Net deferred premiums	<u>56,290</u>	<u>-</u>	<u>12,746</u>	<u>43,544</u>	<u>-</u>	<u>43,544</u>
Total bonded debt	5,948,537	757,088	739,282	5,966,343	738,063	5,228,280
Landfill postclosure	126,750	-	126,750	-	-	-
Compensated absences	130,865	57,779	-	188,644	150,916	37,728
Net pension liability	<u>1,527,308</u>	<u>-</u>	<u>225,894</u>	<u>1,301,414</u>	<u>-</u>	<u>1,301,414</u>
Total Business-type Activities	<u>\$ 7,733,460</u>	<u>\$ 814,867</u>	<u>\$ 1,091,926</u>	<u>\$ 7,456,401</u>	<u>\$ 888,979</u>	<u>\$ 6,567,422</u>

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

For governmental and business type activities, the public improvement authority retires the outstanding revenue bonds. The Callaway debt service fund retires the governmental GEFA loan outstanding. The business-type activity GEFA loans are retired by the water fund. The governmental financed purchases are retired by the general fund.

The compensated absences liabilities are paid by each governmental and enterprise fund where the employee works. The net pension liability is retired from the general fund and each applicable enterprise fund. The solid waste retired the postclosure care liability in 2024.

3-I. Pension Plans and Other Retirement Benefits

The Defined Benefit Pension Plan

Plan Description. The Harris County Defined Benefit Pension Plan and Trust, (the “Plan”), is affiliated with the Association of County Commissioners of Georgia Defined Benefit Plan (ACCG), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The authority for the Plan, benefits, vesting and contributions are established by the Board of Commissioners. The Plan is administered by the Government Employee Benefits Corporation of Georgia (GEB Corp). GEB Corp issues a publicly available financial report that includes financial statements and required supplementary information for ACCG. The Plan is a defined benefit pension plan that provides retirement, disability and death benefits to Plan members and beneficiaries.

The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County retains the authority to amend the adoption agreement, which defines the specific operational provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document.

The Plan is divided into two solo plans, Plan A, which is non-contributory and Plan B which is contributory.

Employees become vested after five years of service to the County. All full-time eligible employees hired prior to January 1, 2022 were participants in the ACCG Plan (Plan) upon employment.

Current membership is as follows:

Retirees, beneficiaries, and disablees	
currently receiving benefits	121
Terminated participants entitled to but	
not yet receiving benefits	193
Active employees participating in the plan	<u>287</u>
Total number of participants	<u>601</u>

Per the county’s GASB 68 report, the most recent experience study was performed in June 2023.

A copy of the plan’s financial report may be obtained from:

Government Employee Benefits Corporation of Georgia
191 Peachtree Street, Suite 700
Atlanta, Georgia 30303

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

Benefits Provided.

All full-time County employees are eligible to participate in the Plan after completing three years of service. Benefits vest after five years of service. Participants become eligible to retire at age 65 with 3 years of participation in the Plan. Upon eligibility to retire, participants are entitled to a monthly benefit in the amount of 0.75 percent of average annual compensation up to \$6,600, plus 1.25 percent of average annual compensation over \$6,600, plus \$36 for each year of service payable as a life annuity. Service is limited to 35 years. Compensation is averaged over the highest consecutive five-year period out of the last ten years prior to retirement or termination. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

Contributions.

Plan A:

County employees are not required to contribute to the Plan. The County contributes the entire cost of the Plan, using the actuarial basis described in the annual valuation report. Section 47-20 of the Georgia Code sets forth the minimum funding standards for local municipal defined benefit pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

Plan B

The required employee contribution is currently 1.75% of earnings.

The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish, and amend from time-to-time the contribution rates for the County and its plan participants.

The County's actuarially determined contribution rate for the plan year ended December 31, 2023 was \$1,718,752, or 12.03% of covered-employee payroll. The County's covered payroll for employees participating in the Plan as of January 1, 2024, (the most recent actuarial valuation date) was \$14,278,694 (based on covered earnings for the preceding year). The County Commission provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy.

The Georgia Constitution enables the governing authority of the County, the County Board of Commissioners, to establish, and amend from time-to-time contribution rates for the County and its Plan participants.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At June 30, 2024, the County reported a net pension liability of \$9,911,764. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2024. For the year ended June 30, 2024, the County recognized pension expense of \$2,250,203.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

The components of the net pension liability are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at June 30, 2023	<u>29,613,240</u>	<u>18,982,975</u>	<u>10,630,265</u>
Changes for the year:			
Service cost	982,562	-	982,562
Interest	2,039,573	-	2,039,573
Plan change	-	-	-
Liability experience (gain/loss)	(389,155)	-	(389,155)
Assumption change	1,154,523	-	1,154,523
Employer contributions	-	1,718,752	(1,718,752)
Employee contributions	-	166,999	(166,999)
Net investment income	-	2,791,422	(2,791,422)
Benefit payments	(952,960)	(952,960)	-
Administrative expense	-	(85,796)	85,796
Other changes	<u>-</u>	<u>(85,373)</u>	<u>85,373</u>
Net changes	<u>2,834,543</u>	<u>3,553,044</u>	<u>(718,501)</u>
Balances at June 30, 2024	<u><u>32,447,783</u></u>	<u><u>22,536,019</u></u>	<u><u>9,911,764</u></u>
Plan fiduciary net position as a percentage of the total pension liability		69.50%	
Covered employee payroll		14,278,694	
Net pension liability as a percentage of covered employee payroll		69.40%	

At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	2,761,247	(1,922,765)
Net difference between expected and actual experience in the measurement of the total pension liability	1,067,412	(304,556)
Change of assumptions	<u>945,494</u>	<u>-</u>
Total	<u><u>4,774,153</u></u>	<u><u>(2,227,321)</u></u>

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

Any deferred outflows of resources resulting from the County's contributions subsequent to measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	
2025	\$ 910,630
2026	932,974
2027	884,952
2028	<u>(181,724)</u>
Totals	<u>\$ 2,546,832</u>

Actuarial Assumptions. The total pension liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Future salary increases	5.50% per year with an age based scale
Cost of living adjustments	N/A
Net investment rate of return	7.00%

Healthy mortality rates were based on the Pub-2010 GE (50%) & PS (50%) Amt-weighted with Scale AA to 2023 (Pre-Retirement: Employee, Post-Employment: Retired). Disabled rates were derived from a 1985 CIDA Table Class 1.

The asset allocation policy guidelines for the pension plan's target asset allocation as of December 31, 2023 are summarized in the following table:

	<u>Target Allocation</u>	<u>Range</u>
Fixed Income:	30%	25% - 35%
Equities:	70%	65% - 75%
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%

Discount Rate. The discount rate used to measure the total pension liability was 7.00 percent. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00 percent) or one percentage-point higher (8.00 percent) than the current rate:

	<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease	6%	14,328,593
Current discount rate	7%	9,911,764
1% increase	8%	6,238,368

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia GEBCorp financial report.

Defined Contribution Plans

Deferred Compensation Plan – The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457(b). The plan, which was administered by ACCG and VALIC for the year ended June 30, 2024, is available to all full-time employees and all permanent part-time employees at their option and permits participants to defer a portion of their salary until future years. The County retains the authority to amend the adoption agreement and change contribution requirements based on the plan document. At June 30, 2024, there were 456 participants in the plan. The employees are 100 percent vested in their contributions. Plan assets are not available to participants until termination, retirement, death or unforeseeable emergency. For the year ended June 30, 2024, contributions totaled \$617,457.

It is the opinion of the County's management that the County has no fiduciary responsibility for plan assets once they are deposited with the plan administrator. Consequently, under the provisions of GASB standards, plan assets are not reported in the financial statements. These assets totaled \$5,879,820 at June 30, 2024. Investments are participant-directed from a choice of mutual funds. Investments in 4 of the mutual funds each represented 5 percent or more of the net assets of the plan as of June 30, 2024.

Defined Contribution Money Purchase Pension Plan – The County offers its employees a defined contribution money purchase pension plan in accordance with Internal Revenue Code Section 401(a). The plan, which is administered by ACCG, is available to all full-time employees with six months of service. The County retains the authority to amend the adoption agreement and change contribution requirements based on the plan document.

The County has no fiduciary responsibility for plan assets once they are deposited with the plan administrator. Consequently, under the provisions of GASB standards, plan assets are not reported in the financial statements. These assets totaled \$7,668,704 at June 30, 2024. Investments are participant-directed from a choice of a guaranteed interest account and various mutual funds. Investments in 6 of the mutual funds and the guaranteed interest account each represented 5 percent or more of the net assets of the plan as of June 30, 2024.

Other Plans

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Fund Equity

Fund Balances – Fund balances are classified as follows:

- **Nonspendable** – The following fund balances are nonspendable because they are not in spendable form:

General Fund:

Prepaid items	\$ 1,018
Inventories	<u>233,063</u>
Total:	<u><u>\$ 234,081</u></u>

- **Restricted** – The following fund balances are legally restricted to specified purposes:

General Fund:

Tax Commissioner	<u>\$ 16,110</u>
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2019 SPLOST

Capital projects	<u>\$ 3,720,942</u>
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ARP Act Grant Fund

Capital projects	<u>\$ 270,743</u>
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Nonmajor Special Revenue Funds:

Judicial – law library	\$ 100,498
Public safety	<u>\$ 66,180</u>

Total Nonmajor Special Revenue Funds:	<u><u>\$ 266,678</u></u>
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Nonmajor Capital Projects Funds:

Capital Projects	<u>\$ 1,627,510</u>
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Total:	<u><u>\$ 5,901,983</u></u>
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Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 3 - Detailed Notes on All Funds (Continued)

- **Assigned** – The following fund balance is assigned to specific purposes:

General Fund:	
FY2025 Budgeted Use of Reserves	\$ 7,409,404
Nonmajor Special Revenue Funds:	
Health and welfare	<u>\$ 263,426</u>
Total:	<u><u>\$ 7,672,830</u></u>

- **Unassigned** – The following fund balances include the unassigned amounts:

General Fund:	
Unassigned	\$ 14,370,583
Local Victim Assistance Fund:	
Unassigned	(618)
E-911 Fund:	
Unassigned	<u>5,201</u>
Total:	<u><u>\$ 14,375,166</u></u>

Net Investment in Capital Assets

The “net investment in capital assets” reported on the government-wide statement of net position as of June 30, 2024 are as follows:

	Governmental Activities	Business-type Activities
Net investment in capital assets		
Cost of capital assets	\$ 125,960,445	\$ 63,049,577
Less accumulated depreciation	<u>(59,403,828)</u>	<u>(26,989,867)</u>
Book value	66,556,617	36,059,710
Less capital related debt	<u>(3,781,765)</u>	<u>(6,021,305)</u>
Net investment in capital assets	<u><u>\$ 62,774,852</u></u>	<u><u>\$ 30,038,405</u></u>

Note 4 - Other Notes

4-A. Risk Management

Interlocal Risk Management Agency - 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 operated by Association County Commissioners of Georgia (ACCG) 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 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.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 4 – Other Notes (Continued)

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.

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at June 30, 2024. No provision has been made in the financial statements for the year ended June 30, 2024, for any estimate of potential unpaid claims.

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.

4-B. 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, 2024. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-C. Tax Abatements

For the year ended June 30, 2024, the County's property tax revenues were reduced by \$106,050 under agreements entered into by the Harris County Development Authority with two businesses under the economic development laws of the State of Georgia. These agreements qualify for disclosure under GASB Statement No. 77, *Tax Abatement Disclosures*. Under the agreements, taxes on real and personal property are reduced by between 25% and 50% based on investments made by the entities to whom the incentives were offered as long as the entities meet certain investment targets.

4-D. Subsequent Events

Subsequent to year end the PIA issued Series 2024 Revenue Bonds in the amount of \$10,720,000 to fund upgrades to the PublicSafety System.

Harris County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

Note 4 – Other Notes (Continued)

4-E. Hotel/Motel Lodging Tax

The County levies a 5% lodging tax in accordance with O.C.G.A. 48-13-51, and expends 81.25% of the hotel/motel tax collections to a destination management organization for the purpose of promoting tourism with the remainder being retained by the County.

A summary of the transactions for the year ended June 30, 2024 follows:

Receipts:

Lodging tax receipts	<u>\$ 287,353</u>
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Disbursements to:

Harris County Chamber of Commerce	<u>\$ 233,474</u>
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Harris County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 23,353,000	\$ 23,353,000	\$ 24,985,051	\$ 1,632,051
Licenses and permits	421,100	421,100	369,053	(52,047)
Intergovernmental	865,600	865,600	1,231,986	366,386
Charges for services	3,905,050	3,905,050	4,290,775	385,725
Fines and forfeitures	665,000	665,000	845,707	180,707
Investment earnings	120,000	120,000	845,451	725,451
Contributions and donations	500,000	500,000	445,794	(54,206)
Miscellaneous	8,500	8,500	115,384	106,884
Total Revenues	<u>29,838,250</u>	<u>29,838,250</u>	<u>33,129,201</u>	<u>3,290,951</u>
Expenditures				
Current:				
General government	5,144,175	5,144,175	4,940,438	203,737
Judicial	2,415,740	2,415,740	2,103,622	312,118
Public safety	17,789,840	17,789,840	17,655,667	134,173
Public works	3,700,273	3,700,273	4,016,524	(316,251)
Health and welfare	407,170	407,170	298,358	108,812
Culture and recreation	3,519,020	3,519,020	3,349,090	169,930
Housing and development	826,200	826,200	772,236	53,964
Debt Service:				
Principal	86,307	86,307	87,152	(845)
Interest	3,997	3,997	4,199	(202)
Total Expenditures	<u>33,892,722</u>	<u>33,892,722</u>	<u>33,227,286</u>	<u>665,436</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,054,472)</u>	<u>(4,054,472)</u>	<u>(98,085)</u>	<u>3,956,387</u>
Other Financing Sources (Uses)				
Proceeds from the sale of capital assets	25,000	25,000	64,127	39,127
Transfers (out)	(1,086,860)	(1,086,860)	(1,106,806)	(19,946)
Total Other Financing Sources (Uses)	<u>(1,061,860)</u>	<u>(1,061,860)</u>	<u>(1,042,679)</u>	<u>19,181</u>
Net Change in Fund Balances	<u>\$ (5,116,332)</u>	<u>\$ (5,116,332)</u>	<u>(1,140,764)</u>	<u>\$ 3,975,568</u>
Fund Balances Beginning of Year			<u>23,170,942</u>	
Fund Balances End of Year			<u>\$ 22,030,178</u>	

Harris County, Georgia
Required Supplementary Information
Schedule of Changes in the Net Pension Liability and Related Ratios
Last Ten Years
Harris County Defined Benefit Plan
For the Year Ended June 30, 2024
(Unaudited)

	Year End	Year End	Year End	Year End	Year End	Year End	Year End	Year End	Year End	Year End
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 982,562	\$ 720,472	\$ 678,691	\$ 582,951	\$ 526,242	\$ 511,273	\$ 472,022	\$ 468,431	\$ 431,395	\$ 404,205
Interest on total pension liability	2,039,573	1,700,237	1,498,925	1,400,241	1,316,023	1,230,038	1,138,025	1,103,285	968,484	904,146
Assumption Change	1,154,523	41,726	39,339	33,345	757,532	775,275	34,623	468,194	471,672	-
Plan Change	0	2,475,587								
Benefit payments, including refunds of employee contributions	(952,960)	(897,811)	(758,835)	(724,215)	(654,998)	(635,967)	(576,085)	(520,658)	(512,189)	(450,504)
Experience (Gain)/Loss	(389,156)	835,024	1,487,257	496,869	(741,695)	(46,330)	(87,476)	(244,777)	437,973	-
Net change in total pension liability	2,834,542	4,875,235	2,945,377	1,789,191	1,203,104	1,834,289	981,109	1,274,475	1,797,335	857,847
Total pension liability - beginning	29,613,240	24,738,005	21,792,628	20,003,437	18,800,333	16,966,044	15,984,935	14,710,460	12,913,125	12,055,278
Total pension liability - ending (a)	<u>\$ 32,447,782</u>	<u>\$ 29,613,240</u>	<u>24,738,005</u>	<u>\$ 21,792,628</u>	<u>\$ 20,003,437</u>	<u>\$ 18,800,333</u>	<u>\$ 16,966,044</u>	<u>\$ 15,984,935</u>	<u>\$ 14,710,460</u>	<u>\$ 12,913,125</u>
Plan fiduciary net position										
Contributions - employer	\$ 1,718,752	\$ 1,284,122	1,185,676	\$ 998,148	\$ 904,162	\$ 841,088	\$ 877,599	\$ 885,586	\$ 829,984	\$ 784,977
Contributions - employee	166,999	153,778	157,618	132,620	117,157	113,249	108,874	101,818	99,560	94,654
Net investment income	2,791,422	(3,036,704)	2,845,620	2,161,577	2,663,803	(602,857)	1,812,302	758,734	83,893	645,094
Benefit payments, including refunds of employee contributions	(952,960)	(897,811)	(758,835)	(692,295)	(619,612)	(613,720)	(576,085)	(501,839)	(493,676)	(435,064)
Employee contribution refunds	0	0	0	(7,430)	(13,236)	0	0	0	0	0
Administrative expense	(85,796)	(84,388)	(78,197)	(67,256)	(64,559)	(51,934)	(47,992)	(50,481)	(46,716)	(43,613)
Other	(85,375)	(114,211)	(129,547)	(84,480)	(103,232)	(94,857)	(119,297)	(69,976)	(109,913)	(81,534)
Net change in total pension liability	3,553,042	(2,695,214)	3,222,335	2,440,884	2,884,483	(409,031)	2,055,401	1,123,842	363,132	964,514
Plan fiduciary net position - beginning	18,982,975	21,678,189	18,455,854	16,014,970	13,130,487	13,539,518	11,484,117	10,360,275	9,997,143	9,032,629
Plan fiduciary net position - ending (b)	<u>\$ 22,536,017</u>	<u>\$ 18,982,975</u>	<u>21,678,189</u>	<u>\$ 18,455,854</u>	<u>\$ 16,014,970</u>	<u>\$ 13,130,487</u>	<u>\$ 13,539,518</u>	<u>\$ 11,484,117</u>	<u>\$ 10,360,275</u>	<u>\$ 9,997,143</u>
Net pension liability (asset) - ending : (a) - (b)	<u>\$ 9,911,765</u>	<u>\$ 10,630,265</u>	<u>3,059,816</u>	<u>\$ 3,336,774</u>	<u>\$ 3,988,467</u>	<u>\$ 5,669,846</u>	<u>\$ 3,426,526</u>	<u>\$ 4,500,818</u>	<u>\$ 4,350,185</u>	<u>\$ 2,915,982</u>
Plan's fiduciary net position as a percentage of the total pension liability	69.45%	64.10%	87.63%	84.69%	80.06%	69.84%	79.80%	71.84%	70.43%	77.42%
Covered-employee payroll	\$ 14,278,694	\$ 13,828,269	12,992,782	\$ 10,828,784	\$ 10,343,244	\$ 10,020,638	\$ 9,634,927	\$ 9,389,612	\$ 9,176,860	\$ 8,802,806
Net pension liability as a percentage of covered-employee payroll	69.42%	76.87%	23.55%	30.81%	38.56%	56.58%	35.56%	47.93%	47.40%	33.13%

Note: 2015 was the first year of implementation. Therefore, only eight years are shown.

Harris County, Georgia
Required Supplementary Information
Schedule of Contributions
Last Ten Years
Harris County Defined Benefit Plan
June 30, 2024
(Unaudited)

	Year End	Year End	Year End	Year End	Year End	Year End	Year End	Year End	Year End	Year End	Year End
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	
Actuarially determined contribution	\$ 1,718,752	\$ 1,284,122	\$ 1,185,676	\$ 998,148	\$ 904,162	\$ 841,088	\$ 877,599	\$ 885,586	\$ 829,984	\$ 784,977	
Contributions in relation to the actuarially determined contribution	(1,718,752)	(1,284,122)	(1,185,676)	(998,148)	(904,162)	(841,088)	(877,599)	(885,586)	(829,984)	(784,977)	
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Covered-employee payroll	\$ 14,278,694	\$ 13,828,269	\$ 12,992,782	\$ 10,828,784	\$ 10,343,244	\$ 10,020,638	\$ 9,634,927	\$ 9,389,612	\$ 9,176,860	\$ 8,802,806	
Contributions as a percentage of covered-employee payroll	12.04%	9.29%	9.13%	9.22%	8.74%	8.39%	9.11%	9.43%	9.04%	8.92%	

Note: 2015 was the first year of implementation. Therefore, only eight years are shown.

Harris County, Georgia
General Fund
Comparative Balance Sheet
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 2,682,833	\$ 4,751,525
Investments	14,800,277	13,174,006
Receivables:		
Accounts	216,094	14,591
Property taxes	226,060	32,968
TAVT	261,439	250,293
Sales taxes	260,821	248,606
Intergovernmental	108,529	125,137
Interfund	5,714,483	5,720,210
Inventory	233,063	180,674
Prepaid items	<u>1,018</u>	<u>79,296</u>
Total Assets	<u><u>\$ 24,504,617</u></u>	<u><u>\$ 24,577,306</u></u>
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	\$ 356,504	\$ 348,118
Retainage payable	264,561	215,472
Accrued expenditures payable	631,841	484,777
Deposit payable	2,508	2,508
Unearned revenue	<u>1,103,025</u>	<u>180,000</u>
Total Liabilities	2,358,439	1,230,875
Deferred Inflows of Resources - Property Taxes	<u>116,000</u>	<u>175,489</u>
Total Liabilities and Deferred Inflows of Resources	<u>2,474,439</u>	<u>1,406,364</u>
Fund Balances		
Nonspendable - not in spendable form	234,081	259,970
Restricted	16,110	16,110
Assigned	7,409,404	6,145,297
Unassigned	<u>14,370,583</u>	<u>16,749,565</u>
Total Fund Balances	<u>22,030,178</u>	<u>23,170,942</u>
Total Liabilities, Deferred Inflow of Resources and Fund Balances	<u><u>\$ 24,504,617</u></u>	<u><u>\$ 24,577,306</u></u>

Harris County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
Revenues		
Taxes	\$ 24,985,051	\$ 23,449,183
Intergovernmental	1,231,986	857,007
Licenses and permits	369,053	552,464
Charges for services	4,290,775	4,156,259
Fines and forfeitures	845,707	706,559
Investment earnings	845,451	572,573
Contributions and donations	445,794	116,478
Miscellaneous	115,384	41,077
Total Revenues	33,129,201	30,451,600
Expenditures		
Current:		
General government	4,940,438	4,709,180
Judicial	2,103,622	2,048,798
Public safety	17,655,667	15,253,608
Public works	4,016,524	3,616,397
Health and welfare	298,358	277,170
Culture and recreation	3,349,090	2,713,730
Housing and development	772,236	750,496
Principal	87,152	83,532
Interest	4,199	6,766
Total Expenditures	33,227,286	29,459,677
(Deficiency) of Revenues (Under) Expenditures	(98,085)	991,923
Other Financing Sources (Uses)		
Proceeds from the sale of capital assets	64,127	39,604
Transfers (out)	(1,106,806)	(808,691)
Other Financing Sources (Uses)	(1,042,679)	(769,087)
Net Change in Fund Balances	(1,140,764)	222,836
Fund Balances Beginning of Year	23,170,942	22,948,106
Fund Balances End of Year	\$ 22,030,178	\$ 23,170,942

Harris County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for The Year Ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
Real property					
Current	\$ 14,100,000	\$ 14,100,000	\$ 15,084,558	\$ 984,558	\$ 14,003,796
Delinquent	60,000	60,000	226,545	166,545	71,138
Timber	25,000	25,000	22,304	(2,696)	32,562
Personal property					
Motor vehicle tax	130,000	130,000	46,385	(83,615)	119,636
Motor vehicle title ad valorem tax (TAVT)	2,400,000	2,400,000	2,991,325	591,325	2,706,669
Motor vehicle alternate ad valorem tax (AAVT)	20,000	20,000	22,160	2,160	22,312
Mobile home	12,000	12,000	11,894	(106)	12,119
Intangibles	400,000	400,000	233,666	(166,334)	253,969
Railroad	-	-	13,222	13,222	-
Real estate transfer tax	250,000	250,000	175,534	(74,466)	230,500
Franchise taxes	136,000	136,000	80,845	(55,155)	112,916
Local option sales and use tax	3,000,000	3,000,000	3,002,974	2,974	2,998,931
Business taxes					
Alcoholic beverage excise tax	175,000	175,000	164,942	(10,058)	135,478
Business and occupation tax	70,000	70,000	68,933	(1,067)	71,719
Financial institutions	30,000	30,000	36,493	6,493	30,990
Insurance premium tax	2,300,000	2,300,000	2,453,537	153,537	2,329,219
Penalties and interest on delinquent taxes					
FIFA	25,000	25,000	31,594	6,594	29,607
Interest and penalties	220,000	220,000	318,140	98,140	287,622
Total Taxes	23,353,000	23,353,000	24,985,051	1,632,051	23,449,183
Licenses and Permits					
Business licenses - alcoholic beverages	60,000	60,000	47,036	(12,964)	111,765
Non-business licenses and permits					
Building permits	350,000	350,000	307,298	(42,702)	424,982
Land disturbance permits	5,000	5,000	1,508	(3,492)	8,092
Driveway permits	5,000	5,000	8,270	3,270	3,425
Fireworks permits	100	100	-	(100)	-
Manufactured housing permits	1,000	1,000	4,941	3,941	4,200
Total Licenses and Permits	421,100	421,100	369,053	(52,047)	552,464
Intergovernmental					
Federal					
EMA-PS	8,600	8,600	9,607	1,007	8,647
State					
LMIG-PW	843,000	843,000	890,598	47,598	827,092
LMIG-PS	-	-	180,000	180,000	827,092
GA DPH-Filtration Grant	-	-	145,819	145,819	-
GSWCC Watershed Dam-PW	1,500	1,500	-	(1,500)	3,000
EMS-PS	4,500	4,500	5,962	1,462	5,347
WC safety grant-GG	5,000	5,000	-	(5,000)	5,712
Wellness grant-GG	3,000	3,000	-	(3,000)	7,209
Total Intergovernmental	865,600	865,600	1,231,986	366,386	1,684,099
Totals carried forward	24,639,700	24,639,700	26,586,090	1,946,390	25,685,746

(continued)

Harris County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for The Year Ended June 30, 2023)

(continued)

	2024			2023	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	\$ 24,639,700	\$ 24,639,700	\$ 26,586,090	\$ 1,946,390	\$ 25,685,746
Revenues					
Charges for Services					
General government					
Sale of maps	250	250	470	220	380
Sale of computer lists	250	250	-	(250)	-
Copies and facsimiles	1,500	1,500	1,022	(478)	3,552
Election Qualifying Fees	250	250	4,408	4,158	-
Returned Check Fees	100	100	-	(100)	30
Solid Waste Fund Indirect Cost	100,000	100,000	100,000	-	100,000
County Jail Fund Indirect Cost	65,000	65,000	65,000	-	70,000
Water Works Fund Indirect Cost	100,000	100,000	100,000	-	100,000
Commissions on tax collections	680,000	680,000	749,598	69,598	692,673
Public safety					
Ambulance	1,100,000	1,100,000	1,283,297	183,297	1,132,804
Corrections - boarding	1,233,200	1,233,200	1,299,782	66,582	1,255,738
State inmate boarding	20,000	20,000	26,788	6,788	53,811
Federal prison commission	40,000	40,000	101,838	61,838	102,096
Commissions - jail	10,000	10,000	14,367	4,367	21,984
Commissions - corrections	60,000	60,000	42,478	(17,522)	78,899
Sheriff receipts	20,000	20,000	25,757	5,757	30,007
Public works					
DOT crew	39,500	39,500	13,167	(26,333)	39,500
Pipe sales	25,000	25,000	25,803	803	35,602
Work crew-City of Manchester	60,000	60,000	48,619	(11,381)	67,484
Work crew-Talbot County	60,000	60,000	63,003	3,003	62,346
Work crew-City of West Point	60,000	60,000	42,358	(17,642)	60,590
Work crew-Merivether County	60,000	60,000	43,829	(16,171)	68,918
Animal control fees	10,000	10,000	14,680	4,680	9,475
Culture and recreation					
Community center	150,000	150,000	217,221	67,221	155,302
Housing and development					
Zoning fees and appeals	5,000	5,000	4,900	(100)	11,690
Plat and plan review fees	5,000	5,000	2,390	(2,610)	3,378
Total Charges for Services	3,905,050	3,905,050	4,290,775	385,725	4,156,259
Fines and Forfeitures					
Superior court	150,000	150,000	109,075	(40,925)	115,015
Magistrate court	40,000	40,000	33,687	(6,313)	29,964
Probate court	475,000	475,000	702,945	227,945	561,580
Total Fines and Forfeitures	665,000	665,000	845,707	180,707	706,559
Investment Earnings	120,000	120,000	845,451	725,451	572,573
Contributions and Donations	500,000	500,000	445,794	(54,206)	116,478
Miscellaneous					
Rents and royalties	8,500	8,500	9,300	800	9,725
Other					
Restitution	-	-	290	290	4,846
Reimbursement for damaged property	-	-	78,903	78,903	25,416
Miscellaneous	-	-	26,891	26,891	1,090
Total Miscellaneous	8,500	8,500	115,384	106,884	41,077
Total Revenues	29,838,250	29,838,250	33,129,201	3,290,951	31,278,692
Other Financing Sources:					
Proceeds from the sale of capital assets	25,000	25,000	64,127	39,127	39,604
Transfer in from Hotel/Motel Fund	54,000	54,000	53,879	(121)	-
Total Other Financing Sources	79,000	79,000	118,006	39,006	39,604
Total Revenues and Other Financing Sources	\$ 29,917,250	\$ 29,917,250	\$ 33,247,207	\$ 3,329,957	\$ 31,318,296

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for The Year Ended June 30, 2023)

	2024			2023	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
General Government					
Voter Registration					
Personal services	163,510	\$ 163,510	229,649	\$ (66,139)	\$ 120,447
Purchased/contracted services	104,750	104,750	51,925	52,825	76,767
Supplies	24,900	24,900	17,279	7,621	8,069
Total Elections	293,160	293,160	298,853	(5,693)	205,283
General Administration					
Personal services	825,800	825,800	804,309	21,491	835,404
Purchased/contracted services	379,400	379,400	408,829	(29,429)	368,626
Supplies	32,550	32,550	47,623	(15,073)	36,442
Total Administration	1,237,750	1,237,750	1,260,761	(23,011)	1,240,472
Board of Commissioners					
Personal services	174,700	174,700	146,723	27,977	134,627
Purchased/contracted services	36,100	36,100	42,065	(5,965)	31,789
Supplies	7,800	7,800	741	7,059	344
Total Board of Commissioners	218,600	218,600	189,529	29,071	166,760
Board of Equalization					
Personal services	4,300	4,300	741	3,559	1,938
Purchased/contracted services	4,700	4,700	775	3,925	1,245
Supplies	600	600	316	284	768
Total Board of Equalization	9,600	9,600	1,832	7,768	3,951
Information Technology					
Personal services	229,020	229,020	213,707	15,313	185,484
Purchased/contracted services	252,700	252,700	291,409	(38,709)	203,131
Supplies	47,200	47,200	42,555	4,645	37,938
Capital outlay	50,000	50,000	41,968	8,032	-
Total Information Technology	578,920	578,920	589,639	(10,719)	426,553
Tax Commissioner					
Personal services	547,465	547,465	419,846	127,619	499,084
Purchased/contracted services	70,100	70,100	56,722	13,378	72,457
Supplies	12,000	12,000	13,155	(1,155)	10,713
Total Tax Commissioner	629,565	629,565	489,723	139,842	582,254
Tax Assessor					
Personal services	704,630	704,630	719,358	(14,728)	732,748
Purchased/contracted services	87,200	87,200	81,212	5,988	81,823
Supplies	37,600	37,600	9,447	28,153	14,101
Capital outlay	37,000	37,000	38,000	(1,000)	-
Total Tax Assessor	866,430	866,430	848,017	18,413	828,672
Totals carried forward	3,834,025	3,834,025	3,678,354	155,671	3,453,945

(continued)

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for The Year Ended June 30, 2023)

	2024			2023	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 3,834,025	\$ 3,834,025	\$ 3,678,354	\$ 155,671	\$ 3,453,945
Expenditures					
Buildings and Plant					
Personal services	441,450	441,450	445,796	(4,346)	419,786
Purchased/contracted services	182,300	182,300	202,992	(20,692)	265,237
Supplies	172,200	172,200	140,000	32,200	143,414
Capital outlay	-	-	-	-	50,436
Total Buildings and Plant	795,950	795,950	788,788	7,162	878,873
Operations					
Purchased/contracted services	63,800	63,800	73,751	(9,951)	54,382
Supplies	34,800	34,800	14,527	20,273	14,130
Total Operations	98,600	98,600	88,278	10,322	68,512
Pensions and Insurance					
Property and Casualty	415,600	415,600	385,018	30,582	307,850
Total Pensions and Insurance	415,600	415,600	385,018	30,582	307,850
Total General Government	5,144,175	5,144,175	4,940,438	203,737	4,709,180
Judicial					
Superior Court					
Personal services	559,630	559,630	552,408	7,222	518,467
Purchased/contracted services	157,350	157,350	158,135	(785)	142,310
Supplies	14,500	14,500	11,131	3,369	14,003
Total Superior Court	731,480	731,480	721,674	9,806	674,780
Probate Court					
Personal services	396,335	396,335	356,476	39,859	362,859
Purchased/contracted services	34,000	34,000	17,474	16,526	19,487
Supplies	23,500	23,500	15,610	7,890	17,922
Total Probate Court	453,835	453,835	389,560	64,275	400,268
Court Services					
Personal services	166,610	166,610	169,275	(2,665)	145,388
Purchased/contracted services	309,900	309,900	237,869	72,031	245,849
Supplies	6,000	6,000	6,241	(241)	11,402
Total Court Services	482,510	482,510	413,385	69,125	402,639
Magistrate Court					
Personal services	322,315	322,315	364,025	(41,710)	301,410
Purchased/contracted services	15,600	15,600	8,405	7,195	10,856
Supplies	7,000	7,000	8,064	(1,064)	6,295
Total Magistrate Court	344,915	344,915	380,494	(35,579)	318,561
Totals carried forward	7,156,915	7,156,915	6,845,551	311,364	6,505,428

(continued)

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for The Year Ended June 30, 2023)

	2024			Variance	2023
	Original Budget	Final Budget	Actual	With Final Budget	Actual
Totals brought forward	\$ 7,156,915	\$ 7,156,915	\$ 6,845,551	\$ 311,364	\$ 6,505,428
Expenditures					
Judicial (Continued)					
Assistant District Attorney					
Personal services	379,300	379,300	323,484	55,816	302,914
Purchased/contracted services	13,200	13,200	8,267	4,933	10,134
Supplies	10,500	10,500	6,750	3,750	8,576
District attorney reimbursement	-	-	(139,992)	139,992	(69,074)
Total Assistant District Attorney	403,000	403,000	198,509	204,491	252,550
Total Judicial	2,415,740	2,415,740	2,103,622	312,118	2,048,798
Totals carried forward	7,559,915	7,559,915	7,044,060	515,855	6,757,978
					(continued)

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for The Year Ended June 30, 2023)

	2024			Variance	2023
	Original Budget	Final Budget	Actual	With Final Budget	Actual
Totals brought forward	\$ 7,559,915	\$ 7,559,915	\$ 7,044,060	\$ 515,855	\$ 6,757,978
Expenditures					
Public Safety					
Sheriff					
Personal services	4,720,200	4,720,200	4,402,480	317,720	3,987,355
Purchased/contracted services	231,500	231,500	311,596	(80,096)	242,507
Supplies	398,950	398,950	394,994	3,956	403,477
Capital outlay	80,000	80,000	825	79,175	-
Total Sheriff	5,430,650	5,430,650	5,109,895	320,755	4,633,339
Emergency Medical					
Personal services	3,141,850	3,141,850	3,127,469	14,381	2,506,252
Purchased/contracted services	207,776	207,776	200,577	7,199	323,118
Supplies	224,594	224,594	186,937	37,657	151,598
Capital outlay	1,504,665	1,504,665	1,671,366	(166,701)	21,172
Total Emergency Medical	5,078,885	5,078,885	5,186,349	(107,464)	3,002,140
Jail Operations					
Personal services	1,923,100	1,923,100	1,927,568	(4,468)	1,608,853
Purchased/contracted services	452,690	452,690	557,778	(105,088)	391,378
Supplies	142,000	142,000	135,836	6,164	130,412
Capital outlay	-	-	29,990	(29,990)	-
Total Jail Operations	2,517,790	2,517,790	2,651,172	(133,382)	2,130,643
Corrections					
Personal services	2,467,100	2,467,100	2,560,066	(92,966)	2,033,889
Purchased/contracted services	251,550	251,550	247,123	4,427	186,378
Supplies	638,500	638,500	633,129	5,371	572,528
Capital outlay	78,000	78,000	59,146	18,854	308,991
Total Corrections	3,435,150	3,435,150	3,499,464	(64,314)	3,101,786
Totals carried forward	24,022,390	24,022,390	23,490,940	531,450	19,625,886

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for The Year Ended June 30, 2023)

	2024			Variance With Final Budget	2023
	Original Budget	Final Budget	Actual		Actual
Totals brought forward	\$ 24,022,390	\$ 24,022,390	\$ 23,490,940	\$ 531,450	\$ 19,625,886
Expenditures					
Public Safety (Continued)					
Coroner					
Personal services	81,690	81,690	59,939	21,751	66,124
Purchased/contracted services	31,400	31,400	39,729	(8,329)	38,008
Supplies	5,075	5,075	1,615	3,460	4,081
Total Coroner/Medical Examiner	118,165	118,165	101,283	16,882	108,213
Fire Prevention					
Personal services	46,000	46,000	15,077	30,923	38,374
Purchased/contracted services	141,050	141,050	188,541	(47,491)	109,347
Supplies	12,500	12,500	3,688	8,812	683
Other costs	377,650	377,650	374,590	3,060	261,934
Capital outlay	632,000	632,000	525,608	106,392	270,458
Total Fire Prevention	1,209,200	1,209,200	1,107,504	101,696	680,796
Total Public Safety	17,789,840	17,789,840	17,655,667	134,173	13,656,917
Public Works					
Road Maintenance					
Personal services	1,457,790	1,457,790	1,421,767	36,023	1,243,031
Purchased/contracted services	223,700	223,700	443,427	(219,727)	144,539
Supplies	240,500	240,500	212,743	27,757	388,331
Capital outlay	843,000	843,000	1,023,000	(180,000)	1,002,071
Total Road Maintenance	2,764,990	2,764,990	3,100,937	(335,947)	2,777,972
Animal Control					
Personal services	249,250	249,250	240,502	8,748	189,101
Purchased/contracted services	22,850	22,850	22,889	(39)	19,886
Supplies	32,300	32,300	37,506	(5,206)	31,636
Capital outlay	22,000	22,000	22,086	(86)	-
Total Animal Control	326,400	326,400	322,983	3,417	240,623
Vehicle Maintenance					
Personal services	502,883	502,883	496,124	6,759	460,776
Purchased/contracted services	46,800	46,800	42,131	4,669	23,249
Supplies	59,200	59,200	54,349	4,851	53,825
Capital outlay	-	-	-	-	59,952
Total Vehicle Maintenance	608,883	608,883	592,604	16,279	597,802
Total Public Works	3,700,273	3,700,273	4,016,524	(316,251)	3,616,397
Totals carried forward	29,050,028	29,050,028	28,716,251	333,777	24,031,292

(continued)

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for The Year Ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 29,050,028	\$ 29,050,028	\$ 28,716,251	\$ 333,777	\$ 24,031,292
Expenditures					
Health and Welfare					
Health Department					
Purchased/contracted services	250,000	250,000	250,150	(150)	250,000
Public Services					
Purchased/contracted services	157,170	157,170	48,208	108,962	27,495
Total Public Services	157,170	157,170	48,208	108,962	27,495
Total Health and Welfare	407,170	407,170	298,358	108,812	277,495
Culture and Recreation					
Culture:					
Libraries	300,000	300,000	300,000	-	263,868
Recreation:					
Personal services	496,670	496,670	468,751	27,919	370,083
Purchased/contracted services	351,300	351,300	338,460	12,840	244,059
Supplies	167,900	167,900	179,889	(11,989)	122,401
Capital outlay	1,005,100	1,005,100	968,928	36,172	398,669
Total Recreation	2,020,970	2,020,970	1,956,028	64,942	1,135,212
Community Center:					
Personal services	289,100	289,100	274,906	14,194	201,285
Purchased/contracted services	151,450	151,450	116,795	34,655	113,710
Supplies	197,500	197,500	171,687	25,813	186,240
Capital outlay	560,000	560,000	529,674	30,326	-
Total Community Center	1,198,050	1,198,050	1,093,062	104,988	501,235
Total Culture and Recreation	3,519,020	3,519,020	3,349,090	169,930	1,900,315
Totals carried forward	32,976,218	32,976,218	32,363,699	612,519	26,209,102

(continued)

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for The Year Ended June 30, 2023)

	2024			Variance	2023
	Original Budget	Final Budget	Actual	With Final Budget	Actual
Totals brought forward	\$ 32,976,218	\$ 32,976,218	\$ 32,363,699	\$ 612,519	\$ 26,209,102
Expenditures					
Housing and Development (Continued)					
Community Development					
Personal services	493,350	493,350	477,639	15,711	387,319
Purchased/contracted services	130,200	130,200	103,634	26,566	138,724
Supplies	32,600	32,600	27,660	4,940	24,634
Capital outlay	-	-	-	-	29,650
Total Community Development	<u>656,150</u>	<u>656,150</u>	<u>608,933</u>	<u>47,217</u>	<u>580,327</u>
Extension Services					
Personal services	137,550	137,550	135,428	2,122	125,391
Purchased/contracted services	22,400	22,400	19,400	3,000	18,664
Supplies	10,100	10,100	8,475	1,625	9,130
Total Extension Services	<u>170,050</u>	<u>170,050</u>	<u>163,303</u>	<u>6,747</u>	<u>153,185</u>
Total Housing and Development	<u>826,200</u>	<u>826,200</u>	<u>772,236</u>	<u>53,964</u>	<u>733,512</u>
Debt Service					
Principal	86,307	86,307	87,152	(845)	80,623
Interest	3,997	3,997	4,199	(202)	9,675
Total Debt Service	<u>90,304</u>	<u>90,304</u>	<u>91,351</u>	<u>(1,047)</u>	<u>90,298</u>
Total Expenditures	<u>33,892,722</u>	<u>33,892,722</u>	<u>33,227,286</u>	<u>665,436</u>	<u>27,032,912</u>
Other Financing Uses					
Transfers out:					
E-911	1,086,860	1,086,860	844,457	242,403	642,488
Airport	164,685	164,685	316,228	(151,543)	-
Total Other Financing Uses	<u>1,251,545</u>	<u>1,251,545</u>	<u>1,160,685</u>	<u>90,860</u>	<u>642,488</u>
Total Expenditures and Other Financing Uses	<u>\$ 35,144,267</u>	<u>\$ 35,144,267</u>	<u>\$ 34,387,971</u>	<u>\$ 756,296</u>	<u>\$ 27,675,400</u>

Harris County, Georgia
ARP Act Grant Fund
Comparative Balance Sheets
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	<u>\$ 3,566,457</u>	<u>\$ 4,156,125</u>
Liabilities and Fund Balance		
Liabilities		
Accounts payable	\$ 35,000	\$ 368,090
Retainage payable	-	175,531
Interfund	172,703	-
Unearned revenue	<u>3,088,011</u>	<u>3,523,340</u>
Total Liabilities	<u>3,295,714</u>	<u>4,066,961</u>
Fund Balances		
Restricted	<u>270,743</u>	<u>89,164</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,566,457</u></u>	<u><u>\$ 4,156,125</u></u>

Harris County, Georgia
ARP Act Grant Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ -	\$ -	\$ 485,329	\$ 485,329	\$ 2,822,145
Investment earnings	60,000	\$ 60,000	181,579	121,579	89,156
Total Revenues	60,000	60,000	666,908	606,908	2,911,301
Expenditures					
Current:					
Public safety	340,000	340,000	319,252	20,748	472,000
Public works	240,000	240,000	166,077	73,923	2,132,645
Culture and recreation	-	-	-	-	217,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	181,579	<u>\$ 512,237</u>	89,156
Fund Balances Beginning of Year			<u>89,164</u>		<u>8</u>
Fund Balances End of Year			<u>\$ 270,743</u>		<u>\$ 89,164</u>

Harris County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
June 30, 2024

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	\$ 658,880	\$ -	\$ 658,880
Restricted cash and cash equivalents	388,361	1,534,061	1,922,422
Receivables:			
Accounts	114,190	-	114,190
Intergovernmental	6,586	-	6,586
Interfund	263,426	9,603	273,029
Sales taxes	-	122,878	122,878
Total Assets	<u>\$ 1,431,443</u>	<u>\$ 1,666,542</u>	<u>\$ 3,097,985</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 171,925	\$ 11,444	\$ 183,369
Accrued expenditures payable	37,012	-	37,012
Interfund payable	687,819	27,588	715,407
Total Liabilities	<u>896,756</u>	<u>39,032</u>	<u>935,788</u>
Fund Balances			
Restricted	266,678	1,627,510	1,894,188
Assigned	263,426	-	263,426
Unassigned	4,583	-	4,583
Total Fund Balances	<u>534,687</u>	<u>1,627,510</u>	<u>2,162,197</u>
Total Liabilities and Fund Balances	<u>\$ 1,431,443</u>	<u>\$ 1,666,542</u>	<u>\$ 3,097,985</u>

Harris County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - By Fund Type
For the Year Ended June 30, 2024

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes	\$ 287,353	\$ 1,496,229	\$ 1,783,582
Interest	-	7,844	7,844
Intergovernmental	-	731,958	731,958
Charges for services	910,069	-	910,069
Fines and forfeitures	115,017	-	115,017
Total Revenues	<u>1,312,439</u>	<u>2,236,031</u>	<u>3,548,470</u>
Expenditures			
Current:			
Judicial	8,131	-	8,131
Public safety	1,717,970	-	1,717,970
Health and welfare	48,399	-	48,399
Housing and development	233,474	-	233,474
Capital Outlay	-	906,777	906,777
Debt Service:			
Principal retirement	-	655,000	655,000
Interest and fiscal charges	-	76,958	76,958
Total Expenditures	<u>2,007,974</u>	<u>1,638,735</u>	<u>3,646,709</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(695,535)</u>	<u>597,296</u>	<u>(98,239)</u>
Other Financing Sources (Uses)			
Transfers in	844,457	-	844,457
Total Other Financing Sources	<u>790,578</u>	<u>-</u>	<u>790,578</u>
Net Change in Fund Balances	95,043	597,296	692,339
Fund Balances Beginning of Year	<u>439,644</u>	<u>1,030,214</u>	<u>1,469,858</u>
Fund Balances End of Year	<u><u>\$ 534,687</u></u>	<u><u>\$ 1,627,510</u></u>	<u><u>\$ 2,162,197</u></u>

Harris County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2024

	Hotel Motel Tax	Emergency 911	Law Library	Mental Health Center	Mental Retardation Center	Drug Abuse Treatment	Local Victim Assistance	Jail Fee	Total Nonmajor Special Revenue Funds
Assets									
Cash and cash equivalents	\$ 62,249	\$ 642,980	\$ 97,847	\$ -	\$ -	\$ 93,310	\$ 15,900	\$ 134,955	\$ 1,047,241
Receivables:									
Accounts	52,524	63,790	-	-	-	-	(2,124)	-	114,190
Interfund receivable	-	-	-	\$ 128,319	\$ 135,107	-	-	-	263,426
Intergovernmental	-	-	2,651	-	-	3,935	-	-	6,586
Total Assets	<u>\$ 114,773</u>	<u>\$ 706,770</u>	<u>\$ 100,498</u>	<u>\$ 128,319</u>	<u>\$ 135,107</u>	<u>\$ 97,245</u>	<u>\$ 13,776</u>	<u>\$ 134,955</u>	<u>\$ 1,431,443</u>
Total Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ 114,773	41,738	\$ -	\$ -	\$ -	\$ -	\$ 14,394	\$ 1,020	\$ 171,925
Accrued expenditures payable	-	37,012	-	-	-	-	-	-	37,012
Interfund payable	-	622,819	-	-	-	-	-	65,000	687,819
Total Liabilities	<u>114,773</u>	<u>701,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,394</u>	<u>66,020</u>	<u>896,756</u>
Fund Balances									
Restricted	-	-	100,498	-	-	97,245	-	68,935	266,678
Assigned	-	-	-	128,319	135,107	-	-	-	263,426
Unassigned	-	5,201	-	-	-	-	(618)	-	4,583
Total Fund Balances	<u>-</u>	<u>5,201</u>	<u>100,498</u>	<u>128,319</u>	<u>135,107</u>	<u>97,245</u>	<u>(618)</u>	<u>68,935</u>	<u>534,687</u>
Total Liabilities and Fund Balances	<u>\$ 114,773</u>	<u>\$ 706,770</u>	<u>\$ 100,498</u>	<u>\$ 128,319</u>	<u>\$ 135,107</u>	<u>\$ 97,245</u>	<u>\$ 13,776</u>	<u>\$ 134,955</u>	<u>\$ 1,431,443</u>

Harris County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2024

	Hotel Motel Tax	E911	Law Library	Mental Health Center	Mental Retardation Center	Drug Abuse Treatment	Local Victim Assistance	Jail Fee	Nonmajor Special Revenue Funds
Revenues									
Taxes	\$ 287,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,353
Charges for services	-	830,510	-	6,000	-	25,778	47,781	-	910,069
Fines and forfeitures	-	-	25,474	-	-	-	-	89,543	115,017
Total Revenues	<u>287,353</u>	<u>830,510</u>	<u>25,474</u>	<u>6,000</u>	<u>-</u>	<u>25,778</u>	<u>47,781</u>	<u>89,543</u>	<u>1,312,439</u>
Expenditures									
Current:									
Judicial	-	-	8,131	-	-	-	-	-	8,131
Public safety	-	1,652,970	-	-	-	-	-	65,000	1,717,970
Health and Welfare	-	-	-	-	-	-	48,399	-	48,399
Housing and development	233,474	-	-	-	-	-	-	-	233,474
Total Expenditures	<u>233,474</u>	<u>1,652,970</u>	<u>8,131</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,399</u>	<u>65,000</u>	<u>2,007,974</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>53,879</u>	<u>(822,460)</u>	<u>17,343</u>	<u>6,000</u>	<u>-</u>	<u>25,778</u>	<u>(618)</u>	<u>24,543</u>	<u>(695,535)</u>
Other Financing Sources (Uses)									
Transfers in	-	844,457	-	-	-	-	-	-	844,457
Transfers out	(53,879)	-	-	-	-	-	-	-	(53,879)
Total Other Financing Sources (Uses)	<u>(53,879)</u>	<u>844,457</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>790,578</u>
Net Change in Fund Balances	<u>-</u>	<u>21,997</u>	<u>17,343</u>	<u>6,000</u>	<u>-</u>	<u>25,778</u>	<u>(618)</u>	<u>24,543</u>	<u>95,043</u>
Fund Balances Beginning of Year	<u>-</u>	<u>(16,796)</u>	<u>83,155</u>	<u>122,319</u>	<u>135,107</u>	<u>71,467</u>	<u>-</u>	<u>44,392</u>	<u>439,644</u>
Fund Balances End of Year	<u>\$ -</u>	<u>\$ 5,201</u>	<u>\$ 100,498</u>	<u>\$ 128,319</u>	<u>\$ 135,107</u>	<u>\$ 97,245</u>	<u>\$ (618)</u>	<u>\$ 68,935</u>	<u>\$ 534,687</u>

Harris County, Georgia
Comparative Balance Sheet
Hotel/Motel Tax Fund
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 62,249	\$ 16,027
Accounts receivable	<u>52,524</u>	<u>30,064</u>
Total Assets	<u><u>\$ 114,773</u></u>	<u><u>\$ 46,091</u></u>
Liabilities		
Accounts payable	<u>\$ 114,773</u>	<u>\$ 46,091</u>
Total Liabilities	<u>114,773</u>	<u>46,091</u>
Fund Balances		
Unassigned	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u><u>\$ 114,773</u></u>	<u><u>\$ 46,091</u></u>

Harris County, Georgia
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
Hotel/Motel Tax Fund
For the Fiscal Years Ended June 30, 2024 and 2023

	Original Budget	Final Budget	2024	Variance With Final Budget	2023
Revenues					
Hotel/Motel taxes	\$ 288,000	\$ 288,000	\$ 287,353	\$ (647)	\$ 193,746
Total Revenues	288,000	288,000	287,353	(647)	193,746
Expenditures					
Current					
Housing and development	234,000	234,000	233,474	526	193,746
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,000	54,000	53,879	(121)	-
Other Financing Uses					
Transfers out - General Fund	(54,000)	(54,000)	(53,879)	121	-
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances Beginning of Year			<u>-</u>		<u>-</u>
Fund Balances End of Year			<u>\$ -</u>		<u>\$ -</u>

Harris County, Georgia
E-911 Fund
Comparative Balance Sheets
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 642,980	\$ 792,466
Accounts receivable	<u>63,790</u>	<u>88,790</u>
Total Assets	<u><u>\$ 706,770</u></u>	<u><u>\$ 881,256</u></u>
Liabilities		
Accounts payable	\$ 41,738	\$ 13,589
Accrued expenditures	37,012	24,465
Interfund payable	<u>622,819</u>	<u>859,998</u>
Total Liabilities	<u>701,569</u>	<u>898,052</u>
Fund Balances		
Unassigned	<u>5,201</u>	<u>(16,796)</u>
Total Liabilities and Fund Balances	<u><u>\$ 706,770</u></u>	<u><u>\$ 881,256</u></u>

Harris County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services - cell	\$ 600,000	\$ 600,000	\$ 682,450	\$ 82,450	\$ 618,238
Charges for services - prepaid	145,000	145,000	147,568	2,568	139,464
Fireworks excise tax	500	500	492	(8)	506
Total Revenues	745,500	745,500	830,510	85,010	758,208
Expenditures					
Current:					
Public safety	1,832,360	1,832,360	1,652,970	179,390	1,583,695
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,086,860)	(1,086,860)	(822,460)	264,400	(825,487)
Other Financing Sources					
Transfers in	1,086,860	1,086,860	844,457	(242,403)	808,691
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	21,997	<u>\$ 21,997</u>	(16,796)
Fund Balances Beginning of Year			(16,796)		-
Fund Balances End of Year			<u>\$ 5,201</u>		<u>\$ (16,796)</u>

Harris County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 97,847	\$ 80,892
Intergovernmental receivables	<u>2,651</u>	<u>2,263</u>
Total Assets	<u>\$ 100,498</u>	<u>\$ 83,155</u>
Fund Balances		
Restricted for law library	<u>\$ 100,498</u>	<u>\$ 83,155</u>

Harris County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 14,000	\$ 14,000	\$ 25,474	\$ 11,474	\$ 18,848
Expenditures					
Current:					
Judicial	30,000	30,000	8,131	21,869	7,751
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (16,000)</u>	<u>\$ (16,000)</u>	17,343	<u>\$ 33,343</u>	11,097
Fund Balances Beginning of Year			83,155		72,058
Fund Balances End of Year			<u>\$ 100,498</u>		<u>\$ 83,155</u>

Harris County, Georgia
Mental Health Center Fund
Comparative Balance Sheets
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ -	\$ -
Interfund receivables	<u>128,319</u>	<u>122,319</u>
Total Assets	<u><u>\$ 128,319</u></u>	<u><u>\$ 122,319</u></u>
Fund Balances		
Assigned for building maintenance and insurance	<u><u>\$ 128,319</u></u>	<u><u>\$ 122,319</u></u>

Harris County, Georgia
Mental Health Center Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
Expenditures					
Current:					
Health and welfare	-	-	-	-	-
Excess of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	6,000	<u>\$ 6,000</u>	6,000
Fund Balances Beginning of Year			<u>122,319</u>		<u>116,319</u>
Fund Balances End of Year			<u>\$ 128,319</u>		<u>\$ 122,319</u>

Harris County, Georgia
Mental Retardation Center Fund
Comparative Balance Sheets
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ -	\$ -
Interfund receivables	<u>135,107</u>	<u>135,107</u>
Total Assets	<u><u>\$ 135,107</u></u>	<u><u>\$ 135,107</u></u>
Fund Balances		
Assigned for building maintenance and insurance	<u><u>\$ 135,107</u></u>	<u><u>\$ 135,107</u></u>

Harris County, Georgia
Mental Retardation Center Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Current:					
Health and welfare	-	-	-	-	-
Excess of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Fund Balances Beginning of Year			<u>135,107</u>		<u>135,107</u>
Fund Balances End of Year			<u>\$ 135,107</u>		<u>\$ 135,107</u>

Harris County, Georgia
Drug Abuse Fund
Comparative Balance Sheets
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 93,310	\$ 70,496
Intergovernmental receivables	<u>3,935</u>	<u>971</u>
Total Assets	<u>\$ 97,245</u>	<u>\$ 71,467</u>
Fund Balances		
Restricted for public safety	<u>\$ 97,245</u>	<u>\$ 71,467</u>

Harris County, Georgia
Drug Abuse Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 14,000	\$ 14,000	\$ 25,778	\$ 11,778	\$ 17,951
Expenditures					
Current:					
Health and welfare	14,000	14,000	-	14,000	-
Expenditures	14,000	14,000	-	14,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	25,778	<u>\$ 25,778</u>	17,951
Fund Balances Beginning of Year			<u>71,467</u>		<u>53,516</u>
Fund Balances End of Year			<u>\$ 97,245</u>		<u>\$ 71,467</u>

Harris County, Georgia
Local Victim Assistance Fund
Comparative Balance Sheets
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 15,900	\$ -
Receivables:		
Accounts	(2,124)	1,398
Interfund	-	1,515
Total Assets	<u>\$ 13,776</u>	<u>\$ 2,913</u>
Liabilities		
Accounts payable	<u>\$ 14,394</u>	<u>\$ 2,913</u>
Fund Balances		
Restricted for public safety	\$ -	\$ -
Unassigned	(618)	-
Total Fund Balances	<u>(618)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 13,776</u>	<u>\$ 2,913</u>

Harris County, Georgia
Local Victim Assistance Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 36,000	\$ 36,000	\$ 47,781	\$ 11,781	\$ 51,531
Expenditures					
Current:					
Health and welfare	36,000	36,000	48,399	(12,399)	51,531
Expenditures	36,000	36,000	48,399	(12,399)	51,531
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	(618)	<u>\$ (618)</u>	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			<u>\$ (618)</u>		<u>\$ -</u>

Harris County, Georgia
Jail Fee Fund
Comparative Balance Sheets
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 134,955	\$ 31,780
Receivables:		
Accounts	-	1,384
Interfund	-	11,228
Total Assets	<u>\$ 134,955</u>	<u>\$ 44,392</u>
Liabilities		
Accounts payable	\$ 1,020	\$ -
Interfund	65,000	-
Total Liabilities	<u>66,020</u>	<u>-</u>
Fund Balances		
Restricted for public safety	68,935	44,392
Total Liabilities and Fund Balances	<u>\$ 134,955</u>	<u>\$ 44,392</u>

Harris County, Georgia
Jail Fee Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Court fees	\$ 65,000	\$ 65,000	\$ 89,543	\$ 24,543	\$ 90,860
Expenditures					
Current:					
Public safety	65,000	65,000	65,000	-	70,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	24,543	<u>\$ 24,543</u>	20,860
Fund Balances Beginning of Year			<u>44,392</u>		<u>23,532</u>
Fund Balances End of Year			<u>\$ 68,935</u>		<u>\$ 44,392</u>

Harris County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2024

	Capital Projects	Public Improvements Authority	Transportation Investment Act	Total Nonmajor Capital Projects Funds
Assets				
Cash and cash equivalents	\$ 2,928	\$ -	\$ 1,531,133	\$ 1,534,061
Receivables:				
Sales taxes	-	-	122,878	122,878
Interfund	-	-	9,603	9,603
Total Assets	<u>\$ 2,928</u>	<u>\$ -</u>	<u>\$ 1,663,614</u>	<u>\$ 1,666,542</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 2,400	\$ -	\$ 9,044	\$ 11,444
Interfund Payable	27,588	-	-	27,588
Total Liabilities	<u>29,988</u>	<u>-</u>	<u>9,044</u>	<u>39,032</u>
Fund Balances				
Restricted	(27,060)	-	1,654,570	1,627,510
Total Fund Balances	<u>(27,060)</u>	<u>-</u>	<u>1,654,570</u>	<u>1,627,510</u>
Total Liabilities Fund Balances	<u>\$ 2,928</u>	<u>\$ -</u>	<u>\$ 1,663,614</u>	<u>\$ 1,666,542</u>

Harris County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Funds
For the Year Ended June 30, 2024

	Capital Projects	Public Improvements Authority	Transportation Investment Act	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	\$ -	\$ 731,958	\$ -	\$ 731,958
Taxes	-	-	1,496,229	1,496,229
Interest	-	-	7,844	7,844
Total Revenues	<u>-</u>	<u>731,958</u>	<u>1,504,073</u>	<u>2,236,031</u>
Expenditures				
Current:				
Capital Outlay	2,400	-	904,377	906,777
Debt Service:				
Principal retirement	-	655,000	-	655,000
Interest and fiscal charges	-	76,958	-	76,958
Total Expenditures	<u>2,400</u>	<u>731,958</u>	<u>904,377</u>	<u>1,638,735</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,400)</u>	<u>-</u>	<u>599,696</u>	<u>597,296</u>
Net Change in Fund Balance	<u>(2,400)</u>	<u>-</u>	<u>599,696</u>	<u>597,296</u>
Fund Balances Beginning of Year	<u>(24,660)</u>	<u>-</u>	<u>1,054,874</u>	<u>1,030,214</u>
Fund Balances End of Year	<u>\$ (27,060)</u>	<u>\$ -</u>	<u>\$ 1,654,570</u>	<u>\$ 1,627,510</u>

Harris County, Georgia
Comparative Balance Sheet
Capital Projects Fund
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 2,928	\$ 2,927
Interfund receivable	<u>-</u>	<u>1,144,573</u>
Total Assets	<u><u>\$ 2,928</u></u>	<u><u>\$ 1,147,500</u></u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 2,400	\$ 1,172,160
Interfund payable	<u>27,588</u>	<u>-</u>
Total Liabilities	<u>29,988</u>	<u>1,172,160</u>
Fund Balances		
Restricted for construction	<u>(27,060)</u>	<u>(24,660)</u>
Total Liabilities and Fund Balances	<u><u>\$ 2,928</u></u>	<u><u>\$ 1,147,500</u></u>

Harris County, Georgia
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
Capital Projects Fund
For the Fiscal Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Revenues		
Intergovernmental	\$ -	\$ 500,000
Expenditures		
<i>Capital Outlay</i>	2,400	524,660
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,400)	(24,660)
Net Changes in Fund Balances	(2,400)	(24,660)
Fund Balances Beginning of Year	(24,660)	-
Fund Balances End of Year	<u>\$ (27,060)</u>	<u>\$ (24,660)</u>

Harris County, Georgia
Comparative Balance Sheet
Public Improvements Authority Fund
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Restricted cash and cash equivalents	\$ -	\$ -
	<u> </u>	<u> </u>
 Fund Balances		
Restricted for debt service	\$ -	\$ -
	<u> </u>	<u> </u>

Harris County, Georgia
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
Public Improvements Authority Fund
For the Fiscal Years Ended June 30, 2024 and 2023

	2024	2023
Revenues		
Intergovernmental	\$ 731,958	\$ 735,355
Total Revenues	<u>731,958</u>	<u>735,355</u>
Expenditures		
Debt Service		
Principal	655,000	645,000
Interest	<u>76,958</u>	<u>90,355</u>
Total Expenditures	<u>731,958</u>	<u>735,355</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-
Fund Balances Beginning of Year	<u>-</u>	<u>-</u>
Fund Balances End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Harris County, Georgia
Comparative Balance Sheet
Transportation Investment Act Fund
June 30, 2024 and 2023

	2024	2023
Assets		
Equity in pooled cash and investments	\$ 1,531,133	\$ 2,079,677
Interfund receivable	9,603	-
Taxes receivable	122,878	119,770
Total Assets	\$ 1,663,614	\$ 2,199,447
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 9,044	\$ -
Interfund payable	-	1,144,573
Total Liabilities	9,044	1,144,573
Fund Balances		
Restricted for capital projects	1,654,570	1,054,874
Total Liabilities and Fund Balances	\$ 1,663,614	\$ 2,199,447

Harris County, Georgia
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
Transportation Investment Act Fund
For the Fiscal Years Ended June 30, 2024 and 2023

	2024	2023
Revenues		
Taxes	\$ 1,496,229	\$ 1,400,197
Interest	7,844	49,680
Total Revenues	1,504,073	1,449,877
Expenditures		
Capital Outlay	904,377	2,826,434
Excess (Deficiency) of Revenues Over (Under) Expenditures	599,696	(1,376,557)
Net Changes in Fund Balances	599,696	(1,376,557)
Fund Balances Beginning of Year	1,054,874	2,431,431
Fund Balances End of Year	\$ 1,654,570	\$ 1,054,874

Harris County, Georgia
Comparative Statement of Net Position
Proprietary Fund - Water Works Fund
June 30, 2024 and 2023

	2024	2023
Assets		
Current Assets:		
Cash and cash equivalents	\$ 1,702,886	\$ 310,229
Restricted cash	810,065	785,104
Investments	2,927,991	2,808,014
Receivable:		
Accounts (net)	670,002	534,043
Interest	314	314
Intergovernmental	714,392	-
Inventories	273,935	227,113
Total Current Assets	7,099,585	4,664,817
Noncurrent Assets:		
Capital assets:		
Nondepreciable	2,714,186	527,847
Depreciable, net	21,990,005	23,027,316
Total Noncurrent Assets	24,704,191	23,555,163
Deferred Outflows of Resources	445,294	552,327
Total Assets and Deferred Outflows of Resources	32,249,070	28,772,307
Liabilities		
Current Liabilities:		
Accounts payable	858,431	359,756
Accrued expenses payable	58,889	46,151
Accrued interest payable	5,119	6,218
Interfund payable	2,530,589	1,089,249
Customer deposits payable	449,784	473,423
Compensated absences payable	110,552	74,844
Revenue bonds payable	565,000	555,000
GEFA loans payable	173,063	170,927
Total Current Liabilities	4,751,427	2,775,568
Long-term Liabilities (net of current portion):		
Compensated absences payable	27,638	18,711
Revenue bonds payable	1,833,544	2,411,290
GEFA loans payable	3,394,736	2,811,320
Net pension liability	838,535	1,059,575
Total Long-term Liabilities	6,094,453	6,300,896
Total Liabilities	10,845,880	9,076,464
Deferred Inflows of Resources	188,431	158,616
Total Liabilities and Deferred Inflows of Resources	11,034,311	9,235,080
Net Position		
Net investment in capital assets	18,737,848	17,606,626
Restricted	360,281	311,681
Unrestricted	2,116,630	1,618,920
Total Net Position	\$ 21,214,759	\$ 19,537,227

Harris County, Georgia
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Fund - Water Works Fund
For the Years Ended June 30, 2024 and 2023

	2024	2023
Operating Revenues		
Charges for services	\$ 6,779,985	\$ 6,800,012
Operating Expenses		
Personal services	2,453,580	2,288,771
Purchased services	2,156,161	2,063,323
Materials and supplies	1,197,027	1,187,392
Depreciation	1,037,317	1,010,858
Total Operating Expenses	6,844,085	6,550,344
Operating Income	(64,100)	249,668
Non-Operating Revenues (Expenses)		
Investment earnings	131,741	23,713
Interest and fiscal charges	(106,441)	(117,485)
Total Non-Operating Revenues (Expenses)	25,300	(93,772)
Income Before Contributions	(38,800)	155,896
Capital Contributions and Grants	1,716,332	-
Change in Net Position	1,677,532	155,896
Net Position Beginning of Year	19,537,227	19,381,331
Net Position End of Year	\$ 21,214,759	\$ 19,537,227

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Water Works Fund
For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 6,620,387	\$ 6,741,318
Cash payments to employees for services	(2,396,207)	(1,991,326)
Cash payments for goods and services	<u>(2,999,368)</u>	<u>(3,262,095)</u>
Net Cash Provided by (Used in) Operating Activities	<u>1,224,812</u>	<u>1,487,897</u>
Cash Flows from Noncapital Financing Activities		
Interfund payable	<u>1,441,340</u>	<u>386,763</u>
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>1,441,340</u>	<u>386,763</u>
Cash Flows from Capital and Related Financing Activities		
Proceeds on GEFA loan	757,088	-
Principal paid on GEFA loan	(171,546)	(168,818)
Principal paid on revenue bonds	(555,000)	(540,000)
Interest paid on capital debt	(106,441)	(117,485)
Acquisition of capital assets	(2,186,339)	(1,980,679)
Capital grants	<u>1,001,940</u>	<u>-</u>
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(1,260,298)</u>	<u>(2,806,982)</u>
Cash Flows from Investing Activities		
Investment earnings	<u>131,741</u>	<u>23,713</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,537,595	(908,609)
Cash and Cash Equivalents Beginning of Year	<u>3,903,347</u>	<u>4,811,956</u>
Cash and Cash Equivalents End of Year	<u>\$ 5,440,942</u>	<u>\$ 3,903,347</u>
Reconciliation to Statement of Net Position		
Cash and cash equivalents	\$ 1,702,886	\$ 310,229
Restricted	810,065	785,104
Investments	<u>2,927,991</u>	<u>2,808,014</u>
Total Cash and Cash Equivalents	<u>\$ 5,440,942</u>	<u>\$ 3,903,347</u>

(continued)

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Water Works Fund
For the Years Ended June 30, 2024 and 2023

(continued)

	<u>2024</u>	<u>2023</u>
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities		
Operating Income	\$ (64,100)	\$ 249,668
Adjustments:		
Depreciation and amortization	1,037,317	1,010,858
(Increase) Decrease in Assets:		
Accounts receivable	(135,959)	(34,144)
Prepaid items	-	29,485
Inventories	(46,822)	-
Increase (Decrease) in Liabilities:		
Accounts payable	498,675	18,105
Accrued expenses payable	12,738	(53,495)
Customer deposits	(23,639)	(24,550)
Compensated absences payable	44,635	10,709
Other net	(98,033)	281,261
Net Cash Provided by (Used in) Operating Activities	<u>\$ 1,224,812</u>	<u>\$ 1,487,897</u>

Harris County, Georgia
Comparative Statement of Net Position
Proprietary Fund - Solid Waste Fund
June 30, 2024 and 2023

Assets	2024	2023
Current Assets:		
Cash and cash equivalents	\$ 2,403,354	\$ 799,628
Investments	3,867,236	6,896,105
Receivable:		
Accounts (net)	53,210	44,856
Total Current Assets	6,323,800	7,740,589
Noncurrent Assets:		
Capital assets:		
Nondepreciable	199,250	199,250
Depreciable, net	3,059,354	2,587,249
Total Noncurrent Assets	3,258,604	2,786,499
Total Assets	9,582,404	10,527,088
Deferred Outflows of Resources	198,605	204,867
Total Assets and Deferred Outflows of Resources	9,781,009	10,731,955
Liabilities		
Current Liabilities:		
Accounts payable	11,111	71,670
Accrued expenses payable	24,301	16,777
Interfund payable	1,525,995	2,805,487
Compensated absences payable	36,833	26,285
Closure and postclosure care payable	-	25,630
Total Current Liabilities	1,598,240	2,945,849
Long-term Liabilities (net of current portion):		
Compensated absences payable	9,208	6,571
Closure and postclosure care payable	-	101,120
Net pension liability	412,329	420,389
Total Long-term Liabilities	421,537	528,080
Total Liabilities	2,019,777	3,473,929
Deferred Inflows of Resources	92,657	65,146
Total Liabilities and Deferred Inflows of Resources	2,112,434	3,539,075
Net Position		
Net investment in capital assets	3,258,604	2,786,499
Unrestricted	4,409,971	4,406,381
Total Net Position	\$ 7,668,575	\$ 7,192,880

Harris County, Georgia
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Fund - Solid Waste Fund
For the Years Ended June 30, 2024 and 2023

	2024	2023
Operating Revenues		
Charges for services	\$ 2,526,924	\$ 2,451,058
Other financing sources	127,716	179,734
Total Operating Revenues	2,654,640	2,630,792
Operating Expenses		
Personal services	984,765	1,053,034
Purchased services	374,195	324,770
Purchased services - tipping fees	518,555	574,699
Materials and supplies	202,967	240,151
Depreciation	326,719	328,647
Total Operating Expenses	2,407,201	2,521,301
Operating Income	247,439	109,491
Non-Operating Revenues (Expenses)		
Investment earnings	228,256	246,484
Total Non-Operating Revenues (Expenses)	228,256	246,484
Income Before Transfers In and Contributions	475,695	355,975
Change in Net Position	475,695	355,975
Net Position Beginning of Year	7,192,880	6,836,905
Net Position End of Year	\$ 7,668,575	\$ 7,192,880

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Solid Waste Fund
For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 2,526,924	\$ 2,451,058
Cash payments to employees for services	(976,705)	(1,331,627)
Cash payments for goods and services	<u>(1,125,302)</u>	<u>(814,805)</u>
Net Cash Provided by (Used in) Operating Activities	<u>424,917</u>	<u>304,626</u>
Cash Flows from Noncapital Financing Activities		
Interfund payable	<u>(1,279,492)</u>	<u>1,319,434</u>
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>(1,279,492)</u>	<u>1,319,434</u>
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	<u>(798,824)</u>	<u>(1,369,643)</u>
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(798,824)</u>	<u>(1,369,643)</u>
Cash Flows from Investing Activities		
Investment earnings	<u>228,256</u>	<u>246,484</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,425,143)	500,901
Cash and Cash Equivalents Beginning of Year	<u>7,695,733</u>	<u>7,194,832</u>
Cash and Cash Equivalents End of Year	<u>\$ 6,270,590</u>	<u>\$ 7,695,733</u>
Reconciliation to Statement of Net Position		
Cash and cash equivalents	\$ 2,403,354	\$ 799,628
Investments	<u>3,867,236</u>	<u>6,896,105</u>
Total Cash and Cash Equivalents	<u>\$ 6,270,590</u>	<u>\$ 7,695,733</u>

(continued)

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Solid Waste Fund
For the Years Ended June 30, 2024 and 2023

(continued)

	<u>2024</u>	<u>2023</u>
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities		
Operating Income	\$ 247,439	\$ 109,491
Adjustments:		
Depreciation and amortization	326,719	328,647
(Increase) Decrease in Assets:		
Accounts receivable	(8,354)	3,478
Prepaid items	-	15,590
Increase (Decrease) in Liabilities:		
Accounts payable	(60,559)	(242,913)
Accrued expenses payable	7,524	(22,997)
Compensated absences payable	13,185	9,440
Other net	<u>(101,037)</u>	<u>103,890</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 424,917</u>	<u>\$ 304,626</u>

Harris County, Georgia
Comparative Statement of Net Position
Proprietary Fund - Airport Fund
June 30, 2024 and 2023

	2024	2023
Assets		
Current Assets:		
Accounts receivable	\$ -	\$ 13,620
Prepaid items	-	9,787
Inventories	64,468	46,607
Total Current Assets	64,468	70,014
Noncurrent Assets:		
Capital assets:		
Nondepreciable	314,471	314,471
Depreciable, net	7,782,444	7,455,153
Total Noncurrent Assets	8,096,915	7,769,624
Total Assets	8,161,383	7,839,638
Deferred Outflow of Resources	24,348	26,722
Total Assets and Deferred Inflows	8,185,731	7,866,360
Liabilities		
Current Liabilities:		
Accounts payable	4,572	886
Retainage payable	54,962	-
Accrued expenses payable	0	(1,685)
Compensated absences payable	3,531	3,563
Interfund payable	1,222,903	1,222,903
Total Current Liabilities	1,285,968	1,225,667
Long-term Liabilities (Net of current portion)		
Compensated absences payable	882	891
Net pension liability	50,550	47,344
Total Long-term Liabilities	51,432	48,235
Total Liabilities	1,337,400	1,273,902
Deferred Inflows of Resources	11,359	8,497
Total Liabilities and Deferred Inflows of Resources	1,348,759	1,282,399
Net Position		
Investment in capital assets	8,041,953	7,769,624
Unrestricted (deficit)	(1,204,981)	(1,185,663)
Total Net Position	\$ 6,836,972	\$ 6,583,961

Harris County, Georgia
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Fund - Airport Fund
For the Years Ended June 30, 2024 and 2023

	2024	2023
Operating Revenues		
Hanger fees	84,324	\$ 120,934
Fuel sales	232,657	239,530
Total Operating Revenues	316,981	360,464
Operating Expenses		
Personal services	144,581	145,279
Cost of sales	221,198	204,883
Purchased services	111,988	271,129
Materials and supplies	34,194	30,190
Depreciation	372,269	370,845
Total Operating Expenses	884,230	1,022,326
Operating Loss Before Contributions and Transfers In	(567,249)	(661,862)
Contributions	504,032	70,274
Transfer In	316,228	-
Total Contributions and Transfers In	820,260	70,274
Change in Net Position	253,011	(591,588)
Net Position Beginning of Year	6,583,961	7,175,549
Net Position End of Year	\$ 6,836,972	\$ 6,583,961

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Airport Fund
For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 316,981	\$ 360,464
Cash payments to employees for services	(144,622)	(142,258)
Cash payments for goods and services	<u>(306,673)</u>	<u>(526,924)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(134,314)</u>	<u>(308,718)</u>
Cash Flows from Noncapital Financing Activities		
Accounts receivable	13,620	(8,087)
Interfund payable	<u>-</u>	<u>246,531</u>
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>13,620</u>	<u>238,444</u>
Cash Flows from Capital and Related Financing Activities		
Capital grants	504,032	70,274
Acquisition of capital assets	(699,566)	-
Transfers in	<u>316,228</u>	<u>-</u>
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>120,694</u>	<u>70,274</u>
Net Increase (Decrease) in Cash and Cash Equivalents	-	-
Cash and Cash Equivalents Beginning of Year	<u>-</u>	<u>-</u>
Cash and Cash Equivalents End of Year	<u>\$ -</u>	<u>\$ -</u>

(continued)

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Airport Fund
For the Years Ended June 30, 2024 and 2023

(continued)

	<u>2024</u>	<u>2023</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Loss	\$ (567,249)	\$ (661,862)
Adjustments:		
Depreciation and amortization	372,269	370,845
(Increase) Decrease in Assets:		
Prepaid items	9,787	2,715
Inventories	(17,861)	39,028
Increase (Decrease) in Liabilities:		
Accounts payable	3,686	(72,762)
Retainage payable	54,962	-
Accrued expenses payable	1,685	(6,043)
Compensated absences payable	(41)	3,021
Other net	8,448	16,340
Net Cash Provided by (Used in) Operating Activities	<u><u>\$ (134,314)</u></u>	<u><u>\$ (308,718)</u></u>

HARRIS COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2024

During fiscal year 2019, the County began collections of a six year special sales tax. The fund will continue to collect these taxes to April 2025.

Expenditures to date are as follows:

Project	Original estimated cost	Expenditures		
		Prior Years	Current Year	Total
Economic Development	\$ 250,000	\$ 1,567,948	\$ -	\$ 1,567,948
Renovations to Courthouse, Old Library & Community Development Building	1,750,000	1,925,844	336,592	2,262,436
Public Works Facility	1,200,000	126,769	2,009,976	2,136,745
Public Safety	2,730,000	3,045,972	398,646	3,444,618
Rails to Trails Recreation Project	245,900	245,900	-	245,900
Fire	1,000,000	500,010	166,670	666,680
Broadband	1,000,000	-	-	-
Roads & Bridges				
County	982,100	-	1,662	1,662
Cities				
Hamilton	565,000	561,309	176,617	737,926
Pine Mountain	625,000	621,991	195,710	817,701
Shiloh	300,000	303,410	95,468	398,878
Waverly Hall	493,000	485,457	152,749	638,206
West Point	459,000	455,116	143,203	598,319
Community Center Debt Repayment	3,700,000	2,201,101	731,957	2,933,058
Totals	<u>\$ 15,300,000</u>	<u>\$ 12,040,827</u>	<u>\$ 4,409,250</u>	<u>\$ 16,450,077</u>

The table below reflects the status of the above sales tax projects:

Year began	Authorized amount to be collected	Amount collected to date	Interest collected to date	Expenditures to date	Amount available for future expenditures
2019	<u>\$ 15,300,000</u>	<u>\$ 19,941,526</u>	<u>\$ 229,495</u>	<u>\$ 16,450,077</u>	<u>\$ 3,720,944</u>

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

Harris County Board of Commissioners
Harris 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 Harris County, Georgia (the "County") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 19, 2025. Our report includes a reference to other auditors who audited the financial statements of the Harris County Health Department, as described in our report on the County's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Report on Internal Control over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 County'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.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-1 and 2024-2, that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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.

The County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County'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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Grimes + Company, P.C.

Certified Public Accountants

August 19, 2025

Harris County, Georgia
Schedule of Findings and Questioned Costs
For the year ended June 30, 2024

FINDINGS RELATED TO THE FINANCIAL STATEMENTS

MATERIAL WEAKNESSES

2024-1 Limited Segregation of Duties

Condition and Criteria – Limited segregation of duties in certain County offices is presently in place.

Cause – Due to the limited number of employees in the finance department and certain other County offices, there is not adequate segregation of duties as it relates to certain accounting procedures, the financial reporting process and the information technology environments.

Effect – The resulting effect is increased risk of errors and irregularities that could lead to misstatement of the financial statements.

Recommendation –The Board of Commissioners and management should be conscious of this limited segregation of duties and provide for adequate review of all financial information and provide oversight where practical. In addition, steps should be taken to ensure adequate controls are in place over computer hardware and software components to protect and safeguard financial and personnel data.

Response – The County concurs with the auditor’s recommendation and will provide appropriate oversight.

Harris County, Georgia
Schedule of Findings and Questioned Costs
For the year ended June 30, 2024

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (continued)

2024-2 Internal Control over Financial Reporting

Condition and Criteria - Traditionally, the County has maintained and presented its internal financial statements in a budget comparison format, along with a comparative balance sheet. County management has requested that the external auditors prepare the year-end financial statements and related disclosures, due to their familiarity with financial statement presentation in accordance with U.S. generally accepted accounting principles ("GAAP"). While a number of year-end entries have been necessary to convert these statements into those used for external purposes, the basic internal financial statements have normally required minimal adjustment. However, during the current year, monthly accounting records were not completed on a timely basis including recording accounting transactions and bank reconciliations. In addition, substantial adjustments were required to be made subsequent to year end to correct accounting balances. This delayed year end close-out and completion of financial statements.

Cause – Due to understaffing and significant turnover in the County finance department and a lack of documented processes and procedures to perform routine accounting activities, the County's accounting for daily transactions was significantly delayed while processes and procedures were identified, documented, and implemented and training performed of new staff to prepare accounting documentation and record transactions.

Effect - The County's financial reporting was delayed during the year which prevented timely monitoring, review, and oversight by executive management and board of commissioners, increasing the risk of misstatement and misappropriation. Due to these delays and the number of adjustments required in order to comply with GAAP standards, a material weakness exists in regard to internal control over financial reporting.

Recommendation - The County should devote appropriate resources to staffing and training and documentation of accounts and year-end close processes as well as provide adequate resources for cross-training of accounting and finance personnel. This would improve timeliness of financial reporting and limit the number of audit adjustments needed to complete the year-end financial reporting process.

Response - The County concurs with the auditor's recommendation and began documenting daily accounting processes and procedures, training staff to perform these functions, and will devote adequate staffing resources for ongoing cross-training and to establish additional processes and procedures over financial reporting.

Harris County, Georgia
Schedule of Findings and Questioned Costs
For the year ended June 30, 2024

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (continued)

2023-1 Limited Segregation of Duties

Condition and Criteria and Status – Unresolved: See current year compliance finding 2024-1.

2023-2 Internal Control over Financial Reporting

Condition and Criteria and Status – Unresolved: See current year compliance finding 2024-2.