BLECKLEY COUNTY, GEORGIA
FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2018
AND
INDEPENDENT AUDITOR'S REPORT

BLECKLEY COUNTY, GEORGIA
Financial Statements
For the Fiscal Year Ended December 31, 2018

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Financial Section

INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT

To the County Commissioner
Bleckley County, Georgia

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bleckley County, Georgia (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of Bleckley County Public Health Center, which is a discretely presented component unit and 100.00 percent, respectively of the assets, net position, and revenues of the discretely presented component units.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Bleckley County Public Health Center, which represent 100.00 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 has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Bleckley County Public Health Center, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bleckley County, Georgia, as of December 31, 2018, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and the pension information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors 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.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bleckley County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the schedule of special purpose local option sales tax expenditures, and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, the schedule of special purpose local option sales tax expenditures, and other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements and schedules, the schedule of special purpose local option sales tax expenditures, and other supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

OTHER REPORTING REQUIRED BY *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 25, 2019, 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, 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 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 Bleckley County, Georgia's internal control over financial reporting and compliance.

H. M. Vickers & Associates, P.C.

November 25, 2019

BLECKLEY COUNTY, GEORGIA
Statement of Net Position
December 31, 2018

	Primary Government	Component Unit
	Total Governmental Activities	Bleckley County Public Health Center
ASSETS:		
Cash	$ 4,053,750	$ 691,617
Receivables, net of allowance for uncollectibles:		
Taxes	565,507	-
Intergovernmental	219,910	26,462
Accounts	154,674	-
Employee cash	5,910	-
Prepaid expenses	66,256	-
Inventory, at cost	23,484	-
Capital assets:		
Capital assets not being depreciated	461,432	-
Capital assets being depreciated, net of accumulated depreciation	11,485,734	946
Total Assets	17,036,657	719,025
DEFERRED OUTFLOWS OF RESOURCES-		
Pensions	489,872	59,051
LIABILITIES:		
Accounts payable	215,775	-
Salaries and benefits payable	15,220	-
Due to other governments	53,482	13,348
Accrued interest payable	42,172	-
Landfill post-closure care costs due in one year	46,548	-
Landfill post-closure care costs due after one year	533,789	-
Compensated absences due within one year	55,489	3,974
Compensated absences due after one year	70,967	15,896
Capital leases and notes payable due within one year	478,754	-
Capital leases and notes payable due after one year	3,985,287	-
Net pension liability	902,230	192,751
Net OPEB liability	-	166,161
Total Liabilities	6,399,713	392,130
DEFERRED INFLOWS OF RESOURCES-		
Pensions	178,838	117,939
NET POSITION:		
Net Investment in capital assets	7,483,125	946
Restricted for capital improvements	1,304,081	-
Restricted for prior year program income	-	50,292
Unrestricted	2,160,772	216,769
Total Net Position	$ 10,947,978	$ 268,007

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA
Statement of Activities
For the Fiscal Year Ended December 31, 2018

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Total	Componnt Unit: Bleckley County Public Health Center
PRIMARY GOVERNMENT-GOVERNMENTAL ACTIVITIES							
General government	$ 1,619,907	$ 81,067	$ -	$ 1,225	$ (1,537,615)	$ (1,537,615)	$ -
Public safety	3,496,530	443,468	162,364	-	(2,890,698)	(2,890,698)	-
Court system	677,873	443,442	-	-	(234,431)	(234,431)	-
Highways and streets	832,388	-	-	-	(832,388)	(832,388)	-
Public health and welfare	679,608	126,294	86,968	-	(466,346)	(466,346)	-
Culture and recreation	226,034	-	-	-	(226,034)	(226,034)	-
County agent	87,698	-	-	-	(87,698)	(87,698)	-
Natural resources	26,803	-	-	-	(26,803)	(26,803)	-
Interest	130,715	-	-	-	(130,715)	(130,715)	-
Total Governmental Activities	7,777,556	1,094,271	249,332	1,225	(6,432,728)	(6,432,728)	-
TOTAL PRIMARY GOVERNMENT	$ 7,777,556	$ 1,094,271	$ 249,332	$ 1,225	(6,432,728)	(6,432,728)	-
COMPONENT UNIT-							
Bleckley County Public Health Center	300,392	183,963	243,194	-	-	-	126,765
Total Component Unit	$ 300,392	$ 183,963	$ 243,194	$ -	-	-	126,765
General revenues:							
Property taxes					3,586,199	3,586,199	-
Alcoholic beverage taxes					41,126	41,126	-
Vehicle taxes					569,292	569,292	-
Sales taxes					1,760,138	1,760,138	-
Other taxes					523,345	523,345	-
Unrestricted interest earnings					59,038	59,038	-
Miscellaneous					440,397	440,397	22,063
Total general revenues					6,979,535	6,979,535	22,063
Change in net position					546,807	546,807	148,828
Net position - beginning of year					10,401,171	10,401,171	340,966
Prior period restatement-Implementation of GASB 75:							
Net OPEB Liability					-	-	(244,074)
Deferrred outflows of resources					-	-	22,287
Net position - beginning of year, as restated					10,401,171	10,401,171	119,179
Net position, end of year					$ 10,947,978	$ 10,947,978	$ 268,007

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2018

	General Fund	Capital Projects SPLOST-2013	Special Revenue T-SPLOST	Special Revenue E-911	Other Governmental Funds	Total Governmental Funds
ASSETS:						
Cash	$ 2,929,725	$ 830,636	$ 90,824	$ 60,401	$ 142,164	$ 4,053,750
Receivables, net of allowance for uncollectible:						
Taxes	565,507	-	-	-	-	565,507
Intergovernmental	110,769	82,433	26,708	-	-	219,910
Accounts	112,543	-	-	42,131	-	154,674
Due from other funds	220,064	28,784	-	-	-	248,848
Employee cash	5,910	-	-	-	-	5,910
Prepaid expenses	66,256	-	-	-	-	66,256
Inventory, at cost	23,484	-	-	-	-	23,484
Total Assets	$ 4,034,258	$ 941,853	$ 117,532	$ 102,532	$ 142,164	$ 5,338,339
LIABILITIES:						
Accounts payable	$ 137,310	$ 55,001	$ -	$ -	$ 23,464	$ 215,775
Salaries and benefits payable	15,220	-	-	-	-	15,220
Due to other funds	28,784	-	117,532	102,532	-	248,848
Due to other governments	-	53,482	-	-	-	53,482
Total Liabilities	181,314	108,483	117,532	102,532	23,464	533,325
DEFERRED INFLOWS OF RESOURCES-						
Unavailable revenue - property taxes	359,084	-	-	-	-	359,084
FUND BALANCES:						
Nonspendable:						
Prepaid items	66,256	-	-	-	-	66,256
Inventory	23,484	-	-	-	-	23,484
Restricted for:						
Public safety	-	-	-	-	42,085	42,085
Law library	-	-	-	-	76,615	76,615
Capital projects	-	833,370	-	-	-	833,370
Unassigned-						
General fund	3,404,120	-	-	-	-	3,404,120
Total Fund Balances	3,493,860	833,370	-	-	118,700	4,445,930
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 4,034,258	$ 941,853	$ 117,532	$ 102,532	$ 142,164	$ 5,338,339

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2018

Difference in amounts reported for governmental activities in the statement of net position:

Fund balances, total governmental funds	$ 4,445,930
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	11,947,166
Some governmental revenues will not be collected for several months after the year end and are deferred in the governmental funds	359,084
Deferred outflows and inflows of resources related to pensions are applicable to future reporting periods and, therefore, are not reported in the governmental funds:	
Deferred outflows	489,872
Deferred inflows	(178,838)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(6,115,236)
Net position of governmental activities	$ 10,947,978

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended December 31, 2018

	General Fund	Capital Projects SPLOST-2013	Special Revenue T-SPLOST	Special Revenue E-911	Other Governmental Funds	Total Governmental Funds
REVENUES:						
Taxes	$ 5,228,582	$ 974,659	$ 226,039	$ -	$ -	$ 6,429,280
Licenses and permits	30,329	-	-	-	-	30,329
Fines and forfeitures	421,181	-	-	-	52,612	473,793
Charges for services	194,489	-	-	161,900	153,337	509,726
Intergovernmental	583,167	-	-	-	-	583,167
Interest earnings	58,614	-	-	-	424	59,038
Miscellaneous	138,855	-	-	-	-	138,855
Total Revenues	6,655,217	974,659	226,039	161,900	206,373	8,224,188
EXPENDITURES:						
Current:						
General government	1,444,179	-	-	-	-	1,444,179
Public safety	2,918,414	-	-	161,900	197,028	3,277,342
Court system	668,754	-	-	-	6,509	675,263
Highways and streets	741,976	-	226,039	-	-	968,015
Public health and welfare	562,651	-	-	-	-	562,651
Culture and recreation	112,830	-	-	-	-	112,830
County agent	116,826	-	-	-	-	116,826
Natural resources	26,803	-	-	-	-	26,803
Intergovernmental	-	324,855	-	-	-	324,855
Capital Outlay	-	307,104	-	-	-	307,104
Debt Service:						
Principal	42,250	423,044	-	-	-	465,294
Interest	3,436	131,331	-	-	-	134,767
Total Expenditures	6,638,119	1,186,334	226,039	161,900	203,537	8,415,929
Excess of Revenues Over (Under) Expenditures	17,098	(211,675)	-	-	2,836	(191,741)
OTHER FINANCING SOURCES (USES):						
Issuance of notes payable	52,600	-	-	-	-	52,600
Operating transfers in	-	112,993				112,993
Operating transfers out	(112,993)	-	-	-	-	(112,993)
Total Other Financing Sources (Uses)	(60,393)	112,993	-	-	-	52,600
NET CHANGE IN FUND BALANCES	(43,295)	(98,682)	-	-	2,836	(139,141)
FUND BALANCE, BEGINNING OF YEAR	3,537,155	932,052	-	-	115,864	4,585,071
FUND BALANCE, END OF YEAR	$ 3,493,860	$ 833,370	$ -	$ -	$ 118,700	$ 4,445,930

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2018

Difference in amounts reported for governmental activities in the statement of activities:	
Net change in fund balances - total governmental funds	$ (139,141)
Capital outlay, reported as expenditures in governmental funds, are reported as capital assets in the statement of net position	921,848
Depreciation expense on governmental capital assets is included in the governmental statement of activities. The cost of the assets is allocated to expense over the estimated useful lives of the assets	(649,685)
Issuance of long-term debt, recorded as other financing sources in govenmental funds, is included as an increase in long-term liabilities in the statement of net position	(52,600)
The decrease in liability for landfill post-closure care cost is reported as an expenditure in governmental funds, but as a reduction of long-term liabilities in the statement of net position	20,750
Expenses for compensated absences are reported for governmental activites but do not require the use of current financial resources and therefore are not reported as expenditures for governmental funds	(2,518)
Pension contributions reported as expenditures in the governmental funds are reported as deferred outflows of resources in the statement of net position because the net pension liability is measured prior to the County's report date. Pension expense, which is the change in net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the statement of activities	(121,371)
Repayment of long-term debt principal is reported as an expenditure in governmental funds, but as a reduction of long-term liabilities in the statement of net position	465,294
Expenses for accrued interest on long-term debt are reported for governmental activites but do not require the use of current financial resources and therefore are not reported as expenditures for governmental funds:	
Accrued interest balance at current fiscal year end	(42,172)
Accrued interest balance at prior fiscal year end	46,224
Some governmental revenues will not be collected for several months after the year end and are deferred inflows of resources in the governmental funds:	
Unearned revenue balance at current fiscal year end	359,084
Unearned revenue balance at prior fiscal year end	(258,906)
Changes in net position of governmental activities in the statement of activities	$ 546,807

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2018

	Agency Funds
ASSETS -	
Cash	$ 2,202,263
Total assets	$ 2,202,263
LIABILITIES -	
Accounts payable	$ 2,202,263
Total liabilities	$ 2,202,263

The accompanying notes to the financial statements are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Statement

The financial statements of Bleckley County, Georgia, (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governments. The Governmental Accounting Standards Board (the "GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting Entity

Primary Government

Bleckley County, Georgia, the 145th county formed in Georgia, was created in 1912. The County operates under a sole commissioner form of government. The County provides various services, levies taxes, and issues licenses as provided by the Charter. These services include public safety, highways and streets, health and social services, emergency medical services, cultural and recreational programs and administrative services.

These financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

Currently, the County has no blended component units. However, the Bleckley County Board of Health DBA Bleckley County Public Health Center is presented herein as a discretely presented component unit.

The County is responsible for appointing some of the members of the boards of other organizations, but the County's accountability for these organizations do not extend beyond making the appointments. These related organizations include the following:

Bleckley County Board of Family and Children Services
Bleckley-Cochran Industrial Development Authority
Cochran-Bleckley Recreation Authority
Bleckley County Hospital Authority

Disbursements to these organizations based on contractual agreements have been budgeted and expended as part of the regular operations of the County.

Discretely Presented Component Unit

Bleckley County Public Health Center - The Bleckley County Public Health Center (the Center) provides various health services for citizens in Bleckley County under a contract with the Georgia Department of Human Resources (DHR). Under this contractual agreement DHR provides certain administrative and other services to the Center in addition to the grant-in-aid funding. These services are funded through other governmental entities or directly by DHR. Based on the contract with DHR, fixed assets cannot be disposed of without approval of DHR. In the event the Center was to dissolve, all fixed assets would return to DHR or to the donating agency. Substantially all of the Center's capital assets are titled to DHR.

It is the goal of the Bleckley County Public Health Center (Center) to provide health services for the citizens of Bleckley County within the guidelines established by the Bleckley County Board of Public Health, the South Central Health District and the Georgia Department of Human Resources. The Center is responsible for health programs designed for prevention, early detection, treatment and referral.

The amounts included in these financial statements in the component unit columns are as of and for the fiscal year ended June 30, 2018.

The complete audited financial statements of the Bleckley County Public Health Center may be obtained from the office of the Bleckley County Commissioner.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County (the primary government) and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County does not currently have business-type activities.

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

Separate financial statements are provided for governmental activities and, when applicable, for business-type activities.

Fund Financial Statements

The accounts of the County’s reporting entity are organized on the basis of separate funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Governmental Funds
Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. Governmental Funds are accounted for on a flow of current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets.

The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The County's governmental funds include the general fund, capital projects funds, and special revenue funds.

Fiduciary Funds
Agency Funds- Agency Funds are used to account for assets held by the County in a trustee capacity for the County or as an agent for other governmental units or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for on the accrual basis.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period, with the exception of intergovernmental revenues, which are considered available if collected within 180 days after the year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and certain compensated absences and claims and judgments are recorded when due.

Revenues considered susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Grants received before the eligibility requirements are met are recorded as unearned revenue.

The County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Special Purpose Local Option Sales Tax (SPLOST-2013) Capital Projects Fund** accounts for capital outlay and other transactions related to the additional one-percent local option sales tax currently in effect.

The **Transportation Special District Local Option Sales Tax (T-SPLOST) Special Revenue Fund** accounts for the collection of proceeds and expenditures for transportation projects.

The **E-911 Special Revenue Fund** accounts for the collection of revenues collected for operation of the Emergency 911 telephone communication system.

The government-wide financial statements are prepared using the accrual basis of accounting and the economic resources measurement focus. Government-wide financial statements do not provide information by fund or account group, but distinguish between the County's governmental activities and business type activities. Significantly, the statement of net position will include noncurrent assets which were previously reported in the General Fixed Asset Account Group and long-term liabilities previously reported in the General Long-Term Debt Account Group. In addition, the government-wide statement of activities reflects depreciation expenses on the County's capital assets.

Major individual governmental funds and major individual proprietary funds, when applicable, are reported as separate columns in the fund financial statements.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

- Committed
- Assigned
- Unassigned

D. Use of Estimates

Preparation of the County's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

E. Advertising Costs

Advertising costs are recorded as expenditures or expenses, as appropriate, in the period incurred. No advertising costs are capitalized.

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are reported in order to reserve that portion of applicable appropriations, is not employed by the County because it is considered impractical and not necessary to insure effective budgetary and cash planning and control.

G. Deposits and Investments

The County's cash is considered to be cash on hand, demand and interest-bearing deposits held in banks. Any bank deposit in excess of FDIC insured amounts must be secured by an equivalent amount of State of Georgia or U.S. Obligations.

H. Inventory

Inventories are valued at cost, which approximates market, using the first-in, first-out (FIFO) method. The consumption method is used to account for inventories. Under the consumption method, inventory items are recognized as expenditures when used.

I. Prepaid Items

Prepaid items are recorded as expenditures in the governmental funds during the period benefitted.

J. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or, when applicable, business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Prior to July 1, 2003, governmental funds' infrastructure assets were not capitalized. Infrastructure assets acquired prior to July 1, 2003, are not reported in the basic financial statements. General infrastructure assets will include all roads and bridges and other infrastructure assets acquired subsequent to July 1, 2003.

The cost of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. Property, plant, and equipment of the primary government is depreciated using the straight line method over the assets' estimated useful lives as follows:

Primary Government:

Asset Class	Estimated Useful Lives In Years	Capitalization Threshold
Buildings	50	$ 15,000
Building Improvements	20-30	$ 5,000
Machinery and equipment	5-10	$ 5,000
Vehicles	5-10	$ 5,000
Office equipment	5-10	$ 5,000
Computer equipment	3-10	$ 5,000
Infrastructure	30-40	$ 10,000

Component Unit:

Capital assets include equipment and various furniture and fixtures purchased during the performance of the Center's programs. Depreciation of capital assets is computed using the straight-line method. Equipment, furniture and fixtures with cost in excess of $5,000 are depreciated over a five-year life.

K. Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefits

Accumulated unpaid vacation, sick pay, and other employee benefits are not accrued by the county government when incurred in the funds.

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts, when applicable, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, except any portion related to prepaid insurance costs, are recorded as an expense in the period incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

M. Fund Equity

1. Government-wide Statements

Equity is classified as net position and displayed in three components:

a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position - Consists of net position items with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position - All other net position items that do not meet the definition of “net investment in capital assets” or “restricted net position”.

2. Fund Statements

Governmental fund equity is classified as fund balance. Generally, fund balance represents the difference between current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- **Nonspendable**-Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

- **Restricted-**Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

- **Committed-**Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commissioner through the approval of a motion. Only the County Commissioner may modify or rescind the commitment.

- **Assigned-**Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commissioner can authorize a designee to assign fund balances.

- **Unassigned-**Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criteria. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

N. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly chargeable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions are reported as transfers.

O. Allowance for Uncollectible Accounts

Allowances for uncollectible accounts are maintained for all types of receivables which historically experience uncollectible accounts.

P. Post-employment health care benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County provides healthcare benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured for the actual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the County under this program.

Q. Concentrations of Credit Risk

The County's solid waste transfer station serves customers within Bleckley County. The balance of receivables is composed mostly of residential and smaller commercial accounts. The County does not expect to incur significant losses as a result of these receivables. Management believes that the allowance for uncollectable is adequate to cover all anticipated future losses on these receivables.

R. Deferred Outflows and Inflows of Resources

The County has implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities.* These new standards establish accounting and financial reporting for deferred outflows and inflows of resources and the concept of net position as the residual of all other elements presented in the statement of net position.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and, as such, will be recognized as an outflow of resources (expenditure or expense, as applicable) in the future. The County has only one type of item that qualifies for reporting in this category. Under the accrual basis of accounting, pension related items are reported on the government-wide statement of net position for governmental activities and the discretely presented component unit, the Bleckley County Board of Health. These amounts are deferred and recognized as outflows of resources in the period that the amounts become applicable.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and, as such, will be recognized as an inflow of resources (revenue) in the future. The County has several types of items that qualify for reporting in this category. Under the modified accrual basis of accounting, *unavailable revenue* from property taxes is reported only in the governmental funds balance sheet. Under the accrual basis of accounting, pension related items are reported on the government-wide statement of net position for governmental activities and the discretely presented component unit, the Bleckley County Board of Health. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

S. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Association County Commissioners of Georgia Restated Pension Plan for Bleckley County Employees (Plan) and additions to / deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

T. Tax Abatement Agreements

During the year ended December 31, 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 77, Tax Abatement Disclosures. This statement requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues. As of December 31, 2018, the County did not have any such agreements, either entered into by the County or other governments.

2. DEPOSITS AND INVESTMENTS

Primary Government

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a deposit policy for custodial credit risk. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2018, the County had deposits of $6,454,713 and the carrying amount of these deposits was $6,261,922.

As of December 31, 2018, $5,433,582 of the County's bank balance of $6,454,713 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$ 3,224,525
Uninsured and collateralized with securities held in the pledging financial institution's trust department not in the County's name	2,209,057
Total	$ 5,433,582

Component Unit

State statutes requires all deposits and investments (other than federal or state governmental instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. At June 30, 2018, the carrying amount of the Center's bank deposits was $691,657 and the bank balance was $701,860. The Center also had an imprest petty cash fund of $50. As of June 30, 2018, the Center did not have any balances exposed to custodial credit risk as uninsured and uncollateralized.

Reporting Entity

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

- Obligations of the State of Georgia or any other state;
- Obligations issued by the United States;
- Obligations fully insured or guaranteed by the United States Government or governmental agency;
- Obligations of any corporation of the United States Government;
- Prime bankers' acceptances;
- The State of Georgia Local Government Investment Pool;
- Repurchase agreements; and
- Obligations of other political subdivisions of the State of Georgia.

The County maintains only checking and interest-bearing savings accounts in Georgia financial institutions as permitted by O.C.G.A. 36-83-4.

The carrying amount of the County's deposits is reconciled to the financial statements as follows:

Governmental Activities:	
Cash in Banks	$ 4,052,346
Cash on Hand	1,404
Subtotal	4,053,750
Employee Cash	5,910
Fiduciary Funds-	
Agency Funds	2,202,263
Total Primary Government	6,261,923
Component Unit - Health Department	
Cash in Banks	691,567
Cash on Hand	50
Total Component Unit	691,617
Total Reporting Entity	$ 6,953,540

3. PROPERTY TAXES

The County levies property taxes on September 1st of each year. The due date for these taxes is December 20th and the lien date is the following April 1st. Taxes are collected throughout the year. Property taxes for the year ended December 31, 2018, were assessed at the rate of 14.883 mills on the dollar on a total assessed valuation of $246,199,557 compared to a total assessed valuation of $246,638,800 at a rate of 15.052 mills on the dollar in 2017.

In the governmental fund financial statements, property taxes are recorded as receivables and deferred inflows of resources unavailable at the time the tax levy is billed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible within sixty days following the close of the year are therefore susceptible to accrual in accordance with GASB standards and have been recognized as revenue.

In the government-wide financial statements, property taxes receivable and related revenue include all amounts due the County regardless of when cash is received. Over time, substantially all property taxes are collected.

4. RECEIVABLES

Primary Government

Receivables at December 31, 2018, for the County's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

	General Fund	Capital Projects SPLOST 2013	Special Revenue T-SPLOST	Other Governmental Funds	Totals
Taxes	$ 811,814	$ -	$ -	$ -	$ 811,814
Less allowance for uncollectibles	246,307	-	-	-	246,307
Net taxes receivable	$ 565,507	$ -	$ -	$ -	$ 565,507
Intergovernmental	$ 110,769	$ 82,433	$ 26,708	$ -	$ 219,910
Less allowance for uncollectibles	-	-	-	-	-
Net intergovernmental receivables	$ 110,769	$ 82,433	$ 26,708	$ -	$ 219,910
Accounts	$ 221,740	$ -	$ -	$ 42,131	$ 263,871
Less allowance for uncollectibles	109,197	-	-	-	109,197
Net accounts receivable	$ 112,543	$ -	$ -	$ 42,131	$ 154,674
Intergovernmental receivables are as follows-					
State of Georgia	$ 110,769	$ 82,433	$ 26,708	$ -	$ 219,910
Total intergovernmental receivables	$ 110,769	$ 82,433	$ 26,708	$ -	$ 219,910

5. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018, was as follows:

Description	Balance Beginning	Additions	Transfers/ Retirements	Balance Ending
Primary Goverment				
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 331,427	$ 5,216	$ -	$ 336,643
Construction in progress	99,278	142,539	117,028	124,789
Total capital assets not being depreciated	430,705	147,755	117,028	461,432
Capital assets being depreciated:				
Infrastructure	4,142,526	463,330	-	4,605,856
Buildings and improvements	9,577,271	5,000	-	9,582,271
Machinery and equipment	5,593,341	422,791	-	6,016,132
Total capital assets being depreciated	19,313,138	891,121	-	20,204,259
Less accumulated depreciation for:				
Infrastructure	562,297	137,171	-	699,468
Buildings and improvements	2,877,836	208,266	-	3,086,102
Machinery and equipment	4,628,707	304,248	-	4,932,955
Total accumulated depreciation	8,068,840	649,685	-	8,718,525
Governmental activities capital assets, net of accumulated depreciation:				
Capital assets not being depreciated:				
Land	331,427	5,216	-	336,643
Construction in progress	99,278	142,539	117,028	124,789
Total capital assets not being depreciated	430,705	147,755	117,028	461,432
Capital assets being depreciated, net of accumulated depreciation:				
Infrastructure	3,580,229	326,159	-	3,906,388
Buildings and improvements	6,699,435	(203,266)	-	6,496,169
Machinery and equipment	964,634	118,543	-	1,083,177
Total capital assets being depreciated, net of accumulated depreciation	11,244,298	241,436	-	11,485,734
Total governmental activities capital assets, net of accumulated depreciation	$ 11,675,003	$ 389,191	$ 117,028	$ 11,947,166

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

Governmental activities:	
General government	$ 83,672
Public safety	365,742
Court system	3,658
Highways and streets	183,658
Public health and welfare	11,483
Culture and recreation	100
County agent	1,372
Total depreciation expense-governmental activities	$ 649,685

Description	Balance Beginning	Additions	Retirements	Balance Ending
Component Unit				
Bleckley County Public Health Center:				
Capital assets not being depreciated-				
Land	$ -	$ -	$ -	$ -
Capital assets being depreciated-				
Machinery and equipment	7,216	-	624	6,592
Total capital assets being depreciated	7,216	-	624	6,592
Less accumulated depreciation for-				
Machinery and equipment	5,325	945	624	5,646
Total accumulated depreciation	5,325	945	624	5,646
Public Health Center capital assets, net of accumulated depreciation:				
Capital assets not being depreciated- Land	-	-	-	-
Capital assets being depreciated, net of accumulated depreciation-				
Machinery and equipment	1,891	(945)	-	946
Total capital assets being depreciated, net of accumulated depreciation	1,891	(945)	-	946
Total public health center capital assets, net of accumulated depreciation	$ 1,891	$ (945)	$ -	$ 946

6. JOINT VENTURES

Primary Government

Heart of Georgia Altamaha Regional Commission

The Heart of Georgia Altamaha Regional Commission "HOGARC" is one of the 12 regional commissions in Georgia established under H.B. 1216 (O.C.G.A. 50-8) in July, 2009. The HOGARC serves a 17 county region in south central and southeast Georgia, the same as its predecessor agency the Heart of Georgia Altamaha Regional Development Center (Est. 1996). The region is a large, rural region of Georgia encompassing 17 counties, 63 cities, and approximately 6,904 square miles. The members of the commission are required to pay annual dues to the commission. The Official Code of Georgia Section 50-8-34 provides for the organizational structure of the RCs. The HOGARC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The County board members and municipal board members from the same county elect one Member of the Board who is a resident (but not an elected or appointed official or employee of the County or municipality) to serve as a nonpublic member and a minority member who must be an elected official to serve as board members from a County.

O.C.G.A. 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements for the HOGARC are available from: Heart of Georgia Altamaha Regional Commission, 5405 Oak Street, Eastman, GA 31023.

7. COMPLIANCE WITH LEGAL PROVISIONS

The County is in compliance with all significant finance-related legal and contractual provisions.

Deficit Fund Balance-

The County had no individual funds with deficit fund balances at December 31, 2018.

Excess of expenditures over appropriations in individual departments-

The County had no individual funds with expenditures in excess of appropriations for the current year.

8. LONG-TERM LIABILITIES

The following is a summary of long-term debt transactions of the County for the current year:

	Balance Beginning	Additions	Retirements	Balance Ending	Amounts Due Within One Year	Interest Expense
Governmental Activities:						
Capital Leases and Notes Payable:						
Capital Leases	$4,825,501	$ -	$ 423,044	$4,402,457	$ 435,276	$127,279
Notes payable	51,234	52,600	42,250	61,584	43,478	3,436
Total capital leases and notes payable	4,876,735	52,600	465,294	4,464,041	478,754	130,715
Landfill post-closure	601,087	-	20,750	580,337	46,548	-
Compensated absences	123,938	2,518	-	126,456	55,489	-
Total Long-Term Debt	$5,601,760	$ 55,118	$ 486,044	$5,170,834	$ 580,791	$130,715

Total interest on long-term debt during the current year is summarized as follows:

Governmental Activities		
Total Interest	Less Direct Interest	Net Interest
$ 130,715	$ -	$ 130,715

The County leases machinery, equipment and vehicles under outstanding capital leases as of the end of the current year with a total original cost and accumulated depreciation of $6,952,960 and $1,539,913 respectively. Depreciation expense on assets recorded under capital leases totaled $192,951. These assets collateralize the leases payable as of the end of the current year. There are no special restrictions on assets collateralizing capital leases.

Of the total debt service principal and interest liquidated during the current year, the general fund paid a total of $45,686 and the special purpose local option sales tax fund (SPLOST Fund 2013) paid a total of $554,375. The general fund liquidated a total of $20,750 in landfill post-closure costs in the current year. For governmental activities, compensated absences are liquidated by the general fund.

The County had no earnings on unexpended debt proceeds and, accordingly, federal arbitrage regulations do not currently apply.

The annual requirements to service principal and interest on all County long-term debt to maturity follows:

Year Ending	Long Term Debt			Governmental Activities Total		
December 31,	Principal	Interest	Total	Principal	Interest	Total
2019	$ 580,791	$ 121,645	$ 702,436	$ 580,791	$ 121,645	$ 702,436
2020	584,412	107,373	691,785	584,412	107,373	691,785
2021	509,237	93,734	602,971	509,237	93,734	602,971
2022	523,529	80,411	603,940	523,529	80,411	603,940
2023	538,225	66,703	604,928	538,225	66,703	604,928
2024-2028	2,434,640	121,631	2,556,271	2,434,640	121,631	2,556,271
Totals	$ 5,170,834	$ 591,497	$ 5,762,331	$ 5,170,834	$ 591,497	$ 5,762,331

The County has several annually renewable operating leases on buildings and office equipment with no contingent payments included therein. Rentals under operating leases for the current year totaled $23,548.

Details of long-term debt are as follows:

	Balance Beginning	Additions	Retirements	Balance Ending	Due Within One Year	Interest Paid
Primary Government						
Capital Leases/Notes:						
2.85% Capital lease payable, original amount of $6,023,860 with annual payments of increasing amounts from $454,000 to $554,543, including interest, made on September 5, 2013, with the final payment due on March 1, 2027, incurred to construct a new county jail	$4,825,501	$ -	$ 423,044	$4,402,457	$ 435,276	$127,279
3.25% Note payable, original amount of $76,273 with annual payments of $26,891 including interest, made on April 4, 2017 with the final payment due on December 29, 2019, incurred to purchase two Sheriff's department vehicles	51,234	-	25,201	26,033	26,033	1,688
3.75% Note payable, original amount of $52,600 with annual payments of $18,797 including interest, made on February 15, 2018 with the final payment due on December 31, 2020, incurred to purchase two Sheriff's department vehicles	-	52,600	17,049	35,551	17,445	1,748
Total Capital Leases/Notes	4,876,735	52,600	465,294	4,464,041	478,754	130,715
Landfill post-closure care costs	601,087	-	20,750	580,337	46,548	-
Compensated absences	123,938	2,518	-	126,456	55,489	-
Total	$5,601,760	$ 55,118	$ 486,044	$5,170,834	$ 580,791	$130,715

There was no short-term debt activity of the county for the current year. The total interest paid on all county debt during the year was $130,715.

Component Unit	Balance Beginning	Additions	Retirements	Balance Ending	Amounts Due Within One Year	Interest Paid
Compensated absences	$ 18,109	$ 1,761	$ -	$ 19,870	$ 3,974	$ -
Total	$ 18,109	$ 1,761	$ -	$ 19,870	$ 3,974	$ -

9. RESTRICTED ASSETS - CASH

As of December 31, 2018, the County did not have restricted cash balances.

10. GRANTS AND COMMITMENTS

In the normal course of operations, the County receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

Bleckley County entered into an agreement on May 26, 2010, with the Hospital Authority of Bleckley County to levy an ad valorem tax up to the legally permissible millage rate to pay for certain indigent care obligations and to pay principal and interest on debt of the Authority borrowed to finance improvements and repairs to the hospital facility roof in the principal amount of $226,000, in order to permit future operations of the Authority. The County signed a consent agreement with the lender, that if the borrower (Authority) is in default under the financing agreement, then upon receipt by County of written notice from lender that borrower was in default and the lender elects to exercise its rights under the contract in accordance with the terms of the agreement, that all payments and revenues owing or assigned to borrower under the contract shall thereafter be paid to lender unconditionally and without defense or offset by the County. The County paid a total of $20,836 ($15,067 was applied to principal and $5,769 to interest) on this loan for the year ended December 31, 2018. While the Hospital Authority is not in default on the note, it is expected that the County will continue to make payments on the loan until it is paid in full. The unpaid principal balance of the loan as of the end of the current year is $105,466.

11. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. Settled claims have not exceeded this commercial coverage in any of the past five fiscal years. The County paid $97,588 in premiums for various commercial coverage during 2018. There have been no reductions in insurance coverage from the prior year.

The County is a member of the Association County Commissioners Self Insurance Workers Compensation Fund pursuant to Title 34, Chapter 9, Article 5 of the Official Code of Georgia Annotated. The Fund represents a self-insurance pool, whereby members agree to pay the workers compensation claims of other members of the fund. The County paid $61,614 to the fund during the year ended December 31, 2018. There were no assessments made against the County for additional losses incurred by the fund.

The liability of the fund to the employees of any employer is specifically limited to such obligations as are imposed by applicable state laws against the employer for workers' compensation and/or employer's liability. The fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the purview of the Worker's Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings

alleging such injuries and demanding of compensation therefore, although such suits, other proceedings, allegations or demands be wholly groundless, false or fraudulent. The Fund is to pay all costs 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 also become a member of the Association County Commissioners of Georgia - Interlocal Risk Management Agency for liability, motor vehicle and property damage risk self insurance. The County paid $97,588 to the fund during 2018. There were no assessments made against the County for additional losses incurred by the fund.

Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia municipalities to form interlocal risk management agencies. The Georgia Interlocal Risk Management Agency (GIRMA) is a municipal interlocal risk management agency operating as an unincorporated nonprofit instrumentality of its member municipalities - GIRMA establishes and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of municipal government. GIRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of GIRMA against liability or loss. The County, among other requirements, must: pay all contributions, assessments or other sums due to GIRMA as such times and in such amounts as shall be established by GIRMA; select a person to serve as a member representative; allow GIRMA and its agents reasonable access to all facilities and all records of the County which relate to the purposes of GIRMA; allow attorneys appointed by the agency 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 Fund; assist and cooperate in the defense and settlement of claims against the County; furnish full cooperation to GIRMA's attorneys, claims adjusters, Service Company, and any agent, employee, officer or independent contractor of GIRMA relating to the purposes of GIRMA; follow loss reduction and prevention procedures established by the agency; furnish to GIRMA such budget, operating and underwriting information as may be requested; and report promptly as possible, and in accordance with any Coverage Descriptions issued, all incidents which could result in claims against the fund.

12. CONTINGENCIES

Grant Funds

The County participates in numerous grant programs on the federal and state level. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Government expects such amounts, if any, to be immaterial.

Litigation

There are currently no lawsuits pending against the County.

13. PENSION PLAN

Primary Government

Plan Description

The County sponsors the Association County Commissioners of Georgia Restated Pension Plan for Bleckley County Employees (The Plan), which is a defined benefit pension plan.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Commissioner. The Plan, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan administered by GEBCorp. The ACCG Plan is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. 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 has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The ACCG issues a publicly available financial report for the Plan. That report may be obtained at the County Commissioner's office in Cochran, Georgia or by writing to GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339. An outline of plan provisions follows:

Benefits – The Plan provides benefits upon retirement, death, disablement, and termination of employment to Plan participants and beneficiaries, if certain eligibility requirements are met. 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 five years of service and three years of participation in the Plan. An employee may elect early retirement at age 55 with twenty five years of service or at age 60 with twenty years of service to receive full benefits. An employee may elect early retirement at age 60 with ten years of service to receive reduced benefits. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of .5% of average annual compensation up to $6,600 plus 1.00% of average annual compensation in excess of $6,600 plus $36 multiplied by years of service. Compensation is averaged using the highest average of five consecutive plan years during the ten plan years preceding the participant's date of retirement or other termination.

Plan Membership - Participant counts as of January 1, 2018 (the most recent actuarial valuation date) and covered compensation for active participants (based on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disabled receiving benefits		31
Terminated plan participants entitled to but not yet receiving benefits		29
Active employees participating in the Plan		56
Total number of Plan Participants		116
Covered compensation for active participants	$	1,963,325

Contributions - The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

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

County employees are not required or permitted to contribute to the Plan. The County contributes to the entire cost of the Plan, using the basis determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia Statute 47-20. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. The required and actual contribution for the 2018 plan year was $149,629. This amount represents 7.6% of covered payroll.

Net Pension Liability

Effective January 1, 2015, the County implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which significantly changed the County's accounting for pension amounts. The information disclosed below is presented in accordance with these new standards.

Actuarial assumptions – The County's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial evaluation as of January 1, 2018 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2018. The total pension liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary increases	3.50% per year with an aged based scale
Investment rate of return	7.00% per year

Mortality rates were based on the RP-2000 Mortality Table projected to 2018.

The actuarial assumptions used in the January 1, 2018 valuation were based on the results of an actuarial experience study for the period of January 1, 2017 through December 31, 2017.

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

Investment Return Assumption	
Estimated 65th percentile return based on	
UBS Capital Market Assumptions	6.10%
Five-year performance in excess of benchmarks	0.90%
Assumed annual investment return	7.00%

Discount rate - The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability	$1,317,867	$902,230	$552,529

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

Changes in the Net Pension Liability – The changes in the components of the net pension liability of the County for the year ended December 31, 2018, were as follows:

	Schedule of Changes in Net Pension Liability		
	Increase (Decrease)		
	Total Pension Liability	Plan Fidicuary Net Position	Net Pension Liability
Balance December 31, 2017	$ 3,439,993	$ 3,034,130	$ 405,863
Changes for the Year:			
Service cost	66,854		66,854
Interest	242,562		242,562
Liability experience (gain)/loss	29,474		29,474
Assumption change	131,599		131,599
Employer contributions		149,629	(149,629)
Net Investment income		(131,976)	131,976
Benefit payments	(188,606)	(188,606)	-
Administrative expense		(14,806)	14,806
Other changes	-	(28,725)	28,725
Net changes	281,883	(214,484)	496,367
Balance December 31, 2018	$ 3,721,876	$ 2,819,646	$ 902,230

Changes of assumptions – There have been no substantive changes since the last actuarial valuation.

Pension expense:

Service Cost	$ 66,854
Interest on TPL	242,562
Amortization of:	
Liability experience (gain)/loss	(6,344)
Change in assumption	79,526
Asset (gain)/loss	70,331
Employee contributions	-
Projected earnings on plan investments	(212,160)
Administration expense	14,806
Other change in FNP	15,425
Total Pension Expense	$ 271,000

Deferred outflows of resources and deferred inflows of resources related to pensions – At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 41,392	$ (47,437)
Changes in assumptions	121,268	-
Net differences between projected and actual earnings and actual earnings on pension plan investments	327,212	(131,401)
Total	$ 489,872	$ (178,838)

Projected recognition of deferred outflows of resources and deferred inflows of resources related to pensions – Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year	Deferred Outflows of Resources	Deferred Inflows of Resources
2019	$ 193,621	$ (73,448)
2020	122,802	(61,589)
2021	101,961	(43,801)
2022	71,488	-
Total projected recognition of deferred outflows and inflows of resources	$ 489,872	$ (178,838)

Special Funding Situation-Pension Plans:

The following pension plans are all cost-sharing, multiple employer defined benefit plans. The employer contributions are funded by the State of Georgia on behalf of the local county employer. Since the County does not contribute directly to the plans, there is no net pension liability or deferred inflows or outflows to report in the financial statements of the County. GASB Statement No. 68 requires participating employers and non-employers contributing entities to recognize their proportionate share of collective net pension liability and pension expense. Each plan and fund, including benefit and contribution provisions, was established and can be amended by state law. The basic financial statements for all of the pension plans are prepared on the accrual basis of accounting. Contributions from the employers, non-employers, and members are recognized when due, based on statutory requirements. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Management has determined the related impact on the County's financial statements to be immaterial.

A. Employees' Retirement System of Georgia (ERS) – The ERS was established and began administering retirement benefits for State of Georgia employees on January 1, 1950 as provided by laws enacted through the Georgia General Assembly. The County's Tax Commissioner is eligible to participate in the ERS. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.ers.ga.gov.

B. Judge of the Probate Courts Retirement Fund of Georgia (JPCRF) - The JPCRF was created in 1958 by an act of the General Assembly for the purpose of paying retirement benefits to Probate Judges of the State of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.pjrf.georgia.gov.

C. Magistrates Retirement fund of Georgia (MRF) - The MRF was created by an Act of the General Assembly on July 1, 2006 for the purpose of paying retirement benefits to the Chief Magistrates of the Magistrate Courts of the State of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.mrf.georgia.gov.

D. Superior Court clerks' Retirement fund of Georgia (SCCRF) – The SCCRF was created in 1952 by an act of the Georgia General Assembly for the purpose of providing retirement benefits to Clerks of the Superior Courts of Georgia. Detailed information about the pension plans' fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.sccrf.com

E. Sheriffs' Retirement Fund of Georgia (SRF) – The SRF was created by an act of the Georgia General Assembly in 1963 for the purpose of providing benefits to the elected officials serving in the capacity of Sheriff of the counties of Georgia . Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Retirement Fund of Georgia financial report that can be obtained at www.georgiasheriffs.org.

Discretely Presented Component Unit

Bleckley County Board of Health:

The Bleckley County Board of Health participates in the Employees' Retirement System (ERS) cost-sharing multiple-employer defined benefit pension plan. The amounts recorded in the Statement of Net Position as of June 30, 2018 related to pensions are as follows: deferred outflows of resources of $32,128, net pension liability of $192,751, and deferred inflows of resources of $60,049. The detailed disclosures and required supplementary information related to pensions are available in the financial statements of the Bleckley County Board of Health for the fiscal year ended June 30, 2018, which can be obtained from the Bleckley County Board of Health, 152 Northeast 8th Street, Cochran, Georgia.

14. OTHER POSTEMPLOYMENT BENEFIT PLAN:

Discretely Presented Component Unit

Bleckley County Board of Health:

The Bleckley County Board of Health participates in the State OPEB Fund cost-sharing multiple-employer defined benefit postemployment healthcare plan. The amounts recorded in the Statement of Net Position as of June 30, 2018 related to other postemployment benefits are as follows: deferred outflows of resources of $26,923, net OPEB liability of $166,161, and deferred inflows of resources of $57,890. The detailed disclosures and required supplementary information related to OPEB are available in the financial statements of the Bleckley County Board of Health for the fiscal year ended June 30, 2018, which can be obtained from the Bleckley County Board of Health, 152 Northeast 8th Street, Cochran, Georgia.

15. LANDFILL POST-CLOSURE CARE COSTS

State and federal laws and regulations require that a final cover be placed on the landfill when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site after closure. The County's landfill stopped accepting waste on April 8, 1994. The closure certificate (Permit No. 012-004D(SL)) contains conditions requiring the County to conduct post-closure care for a period of five years from December 5, 1996, the date of the closure certificate. The certificate provided that the five-year period may be extended by the Director of the Environmental Protection Division if deemed necessary to adequately protect human health and the environment.

On July 27, 2008, the County was notified by Georgia Department of Natural Resources - Environmental Protection Division that they had reviewed the Assessment of Corrective Measures (ACM), Site Characterization and Evaluation of Corrective Measures report for Bleckley County, Georgia. In July 2006, the EPD approved the County's corrective action plan. Estimates indicate that the post-closure period would be extended an additional twenty-two years from 2005.

The estimated remaining cost of $580,337 to monitor the landfill during the remaining post-closure period is reflected as a liability in the statement of net position at December 31, 2018. The estimates are based on the latest opinion of probable post-closure care costs prepared by professional engineers for the County. The estimates are based on average or typical costs with provisions for potential changes due to inflation or deflation, technology, or applicable laws or regulations. However, actual costs may be higher.

16. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund receivables, payables and transfers as of December 31, 2018, is as follows:

	Payable To:		
Payable From:	General Fund	SPLOST-2013 Fund	Totals
E-911 Fund	$ 102,532	$ -	$ 102,532
T-SPLOST Fund	117,532	-	117,532
General Fund	-	28,784	28,784
Totals	$ 220,064	$ 28,784	$ 248,848

	Transfers From-	
Transfers To-	General Fund	Totals
SPLOST-2013	$ 112,993	$ 112,993
Totals	$ 112,993	$ 112,993

The receivables and payables between the E-911 Fund and the General Fund are the result of reimbursement to the General Fund for E-911 expenditures in the amount of $102,532 paid in advance by the General Fund.

The receivables and payables between the General Fund and the T-SPLOST Fund are the result of reimbursement by the T-SPLOST fund for road department expenditures in the amount of $117,532 paid in advance by the General Fund.

The $24,784 SPLOST-2013 Fund receivable from the General Fund is the result of receipt of LMIG funds which were used to reimburse eligible SPLOST-2013 expenditures.

Transfers of $112,993 from the General Fund to the SPLOST-2013 Fund were to reimburse the SPLOST-2013 Fund for eligible expenditures subsequently reimbursed by LMIG funds.

17. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

The following table provides detail regarding the deferred outflows and inflows of resources on the government-wide Statement of Net Position for governmental activities and the discretely presented component unit, Bleckley County Board of Health:

	Government-Wide	Component Unit
	Governmental Activities	Bleckley County Board of Health
Deferrred Outflows		
Pensions:		
Employer contributions subsequent to measurement date	$ -	$ 29,577
Differences between expected and actual experience	41,392	2,112
Changes in assumptions	121,268	439
Net differences between projected and actual earnings on pension plan investments	327,212	-
Other postemployment benefits:		
Net differences between projected and actual earnings on OPEB plan investments	-	781
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	5,425
Employer contributions subsequent to measurement date	-	20,717
Total deferred outflows	$ 489,872	$ 59,051
Deferred Inflows		
Pensions:		
Changes in proportion and differences between employer contributions and proportionate share of contributions	$ -	$ 59,567
Differences between expected and actual experience	47,437	2
Net differences between projected and actual earnings on pension plan investments	131,401	480
Other postemployment benefits:		
Changes in assumptions	-	13,198
Net differences between projected and actual earnings on OPEB plan investments	-	2,457
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	42,235
Total deferred inflows	$ 178,838	$ 117,939

18. RESTRICTED NET POSITION

All of the restricted net position of $1,304,081 included in the Statement of Net Position is restricted by enabling legislation.

19. PRIOR PERIOD RESTATEMENT-DISCRETELY PRESENTED COMPONENT UNIT

The beginning net position of the Bleckley County Public Health Center component unit was restated as a result of the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement requires employers participating in cost-sharing plans to report their proportionate share of the plan's net OPEB liability in the statement of net position. The Center's net OPEB liability decreased the beginning net position by $244,074 and deferred outflows of resources increased the beginning net position by $22,287, for a total decrease in net position as of July 1, 2017, of $221,787.

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budet
REVENUES:				
Taxes:				
Property taxes	$ 4,000,000	$ 4,111,500	$ 4,118,368	$ 6,868
Alcoholic beverage tax	50,000	42,000	41,126	(874)
Insurance premium tax	440,000	510,000	509,648	(352)
Local option sales tax	600,000	565,000	559,440	(5,560)
Total Taxes	5,090,000	5,228,500	5,228,582	82
Licenses and Permits:				
Beer and wine licenses	4,500	4,500	4,500	-
Other licenses, permits and fees	26,500	26,500	25,829	(671)
Total Licenses and Permits	31,000	31,000	30,329	(671)
Fines and Forfeitures:				
Probate Court	200,000	264,000	273,330	9,330
Superior Court	100,000	103,000	102,987	(13)
Drug surcharges, etc.	35,000	46,000	44,864	(1,136)
Total Fines and Forfeitures	335,000	413,000	421,181	8,181
Charges for Services:				
Magistrate	11,000	11,000	10,847	(153)
Superior Court	55,000	-	-	-
Sheriff	42,000	49,000	48,389	(611)
Solid Waste fees	70,000	120,000	126,294	6,294
Tax Assessors	60	100	-	(100)
Transit fares	19,000	13,400	8,959	(4,441)
Total Charges for Services	197,060	193,500	194,489	989
Intergovernmental:				
Federal grants	50,000	-	-	-
State grants	450,000	497,500	101,022	(396,478)
Other intergovernmental	50,000	87,000	482,145	395,145
Total Intergovernmental	550,000	584,500	583,167	(1,333)
Interest Earnings	50,000	59,000	58,614	(386)
Miscellaneous:				
Nutrition program	70,000	75,000	86,968	11,968
Other	55,000	62,000	51,887	(10,113)
Total Miscellaneous	125,000	137,000	138,855	1,855
Total Revenues	6,378,060	6,646,500	6,655,217	8,717

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

BLECKLEY COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budet
EXPENDITURES:				
Current:				
General Government:				
Administration	220,000	220,000	214,669	5,331
Courthouse	493,860	347,000	346,091	909
Tax commissioner	231,500	242,000	241,176	824
Voter registrars	50,000	83,500	82,893	607
Tax assessor	174,000	165,000	160,972	4,028
Building inspector	9,000	6,500	6,164	336
Non-departmental	265,000	393,000	392,214	786
Total General Government	1,443,360	1,457,000	1,444,179	12,821
Public safety:				
Sheriff	1,030,700	1,165,000	1,163,502	1,498
Jail	845,000	790,500	789,617	883
Communication center and E-911	221,000	218,500	217,012	1,488
Fire department	125,000	268,000	266,045	1,955
Emergency management	63,000	38,000	35,297	2,703
Ambulance	375,500	375,500	375,000	500
Coroner	33,000	33,000	32,285	715
Animal control	30,000	41,000	39,656	1,344
Total Public Safety	2,723,200	2,929,500	2,918,414	11,086
Court System:				
Clerk of Superior Court	215,000	215,000	209,345	5,655
Superior Court	125,000	136,000	135,765	235
Probate Court	193,000	197,500	196,637	863
Magistrate Court	127,000	128,000	127,007	993
Law Library	-	-		-
Juvenile Court	5,000	500	-	500
Total Court System	665,000	677,000	668,754	8,246
Highways and Streets	762,000	765,000	741,976	23,024
Public Health and Welfare:				
Public health and welfare appropriations	102,000	122,500	121,738	762
Sanitation	250,000	257,500	256,491	1,009
Senior center	95,000	57,500	56,799	701
Transit system	105,000	129,000	127,623	1,377
Total Public Health and Welfare	552,000	566,500	562,651	3,849
Culture and Recreation	70,000	113,500	112,830	670
County Agent	92,000	117,500	116,826	674

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

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budet
EXPENDITURES - continued:				
Natural Resources	18,500	27,500	26,803	697
Debt Service:				
Principal	47,000	43,500	42,250	1,250
Interest	5,000	4,500	3,436	1,064
Total Debt Service	52,000	48,000	45,686	2,314
Total Expenditures	6,378,060	6,701,500	6,638,119	63,381
Excess of Revenues Over (Under) Expenditures	-	(55,000)	17,098	72,098
OTHER FINANCING SOURCES:				
Issuance of notes payable	-	55,000	52,600	(2,400)
Operating transfers in (out)	-	-	(112,993)	(112,993)
Total Other Financing Sources	-	55,000	(60,393)	(115,393)
Net Change in Fund Balance	-	-	(43,295)	(43,295)
FUND BALANCE, BEGINNING OF YEAR	3,537,155	3,537,155	3,537,155	-
FUND BALANCE, END OF YEAR	$ 3,537,155	$ 3,537,155	$ 3,493,860	$ (43,295)

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

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget (GAAP Basis) and Actual
Special Revenue- T-SPLOST Fund
For the Fiscal Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budet
REVENUES-				
Taxes	$225,000	$227,000	$226,039	$ (961)
Total Revenues	225,000	227,000	226,039	(961)
EXPENDITURES-				
Current-				
Highways and streets	225,000	227,000	226,039	961
Total Expenditures	225,000	227,000	226,039	961
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ -	$ -	$ -

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

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in
Fund Balances –Budget (GAAP Basis) and Actual
Special Revenue- E-911 Fund
For the Fiscal Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budet
REVENUES-				
Charges for Services	$150,000	$162,000	$161,900	$ (100)
Total Revenues	150,000	162,000	161,900	(100)
EXPENDITURES-				
Current-				
Public safety	150,000	162,000	161,900	100
Total Expenditures	150,000	162,000	161,900	100
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ -	$ -	$ -

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

BLECKLEY COUNTY, GEORGIA

Schedule of Changes in the County's Net Pension
Liability and Related Ratios
ACCG Restated Pension Plan for Bleckley County Employees

	2018	2017	2016	2015	2014
Total pension liability					
Service Cost	$ 66,854	$ 55,388	$ 63,252	$ 59,031	$ 57,602
Interest on total pension liability	249,399	246,767	226,348	215,386	200,266
Differences between expected and actual experience	29,474	(106,733)	74,109	(11,860)	-
Changes of assumptions	131,599	6,425	83,422	94,585	-
Benefit payments, including refunds of employee contributions	(195,443)	(165,538)	(122,848)	(149,557)	(112,547)
Net change in total pension liability	281,883	36,309	324,283	207,585	145,321
Total pension liability - beginning	3,439,993	3,403,684	3,079,401	2,871,816	2,726,495
Total pension liability - ending	$3,721,876	$3,439,993	$3,403,684	$3,079,401	$2,871,816
Plan fiduciary net position					
Contributions - employer	$ 149,629	$ 153,395	$ 182,448	$ 143,902	$ 142,661
Net investment income	(131,976)	418,769	178,080	19,723	164,947
Benefit payments, including refunds of employee contributions	(188,606)	(159,747)	(122,848)	(144,152)	(112,547)
Administrative expense	(14,806)	(11,572)	(15,472)	(10,861)	(11,181)
Other expenses	(28,725)	(18,991)	(49,090)	(18,761)	(17,789)
Net change in fiduciary net position	(214,484)	381,854	173,118	(10,149)	166,091
Plan fiduciary net position - beginning	3,034,130	2,652,276	2,479,158	2,489,307	2,323,216
Plan fiduciary net position - ending	$2,819,646	$3,034,130	$2,652,276	$2,479,158	$2,489,307
Net pension liability - ending	$ 902,230	$ 405,863	$ 751,408	$ 600,243	$ 382,509
Plan's fiduciary net position as a percentage of the total pension liability	75.76%	88.20%	77.92%	80.51%	86.68%
Covered employee payroll	$1,963,325	$1,714,337	$1,781,952	$1,547,542	$1,669,186
Net pension liability as a percentage of covered employee payroll	45.95%	23.67%	42.17%	38.79%	22.92%

Note: The above information should include 10 years, if available, per GASB Statement No. 68; however, during the transition period, information should be presented for as many years as are available. The year ended December 31, 2014 is the first year that data has been measured in accordance with GASB Statement No. 68.

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

BLECKLEY COUNTY, GEORGIA
Schedule of County Contributions
ACCG Restated Pension Plan for Bleckley County Employees

	2018	2017	2016	2015	2014
Actuarily determined contribution	$ 149,629	$ 153,395	$ 182,448	$ 143,902	$ 142,661
Contributions in relation to the actuarily determined contribution	149,629	153,395	182,448	143,902	142,661
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$1,963,325	$1,714,337	$1,781,952	$1,547,542	$1,669,186
Contributions as a percentage of covered employee payroll	7.62%	8.95%	10.24%	9.30%	8.55%

Note: The above information should include 10 years, if available, per GASB Statement No. 68; however, during the transition period, information should be presented for as many years as are available. The year ended December 31, 2014 is the first year that data has been measured in accordance with GASB Statement No. 68.

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

Budgets and Budgetary Control

Each fund's appropriated budget is prepared on a departmental basis. Revenues are budgeted by source. Expenditures are budgeted by department and class. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. All budget revisions at this level are subject to final review by the County Commissioner.

The County follows these procedures in establishing the budgetary data reflected in required supplementary information:

1. The Sole Commissioner, with input from other elected officials, prepares an operating budget for the calendar year commencing on January 1. The operating budget includes proposed expenditures and the means by which those expenditures are to be financed.

2. The Sole Commissioner holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Bleckley County.

3. The budget so adopted may be revised during the year only by formal action of the Commissioner in a regular meeting and no increase shall be made therein without provision also being made for financing same.

4. Formal budgetary integration is not employed as a management control during the year for the general fund. The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).

5. Budgeted amounts are as originally adopted, and as amended by the Commissioner.

6. Legally adopted budgets are required and adopted for the general fund and special revenue funds. Project-length budgets are adopted for the capital projects funds.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are reported in order to reserve that portion of applicable appropriations, is not employed by the County because it is considered impractical and not necessary to insure effective budgetary and cash planning and control.

Excess of Expenditures over Appropriations in Individual Departments

No major funds/departments had an excess of expenditures over appropriations for the current year.

BLECKLEY COUNTY, GEORGIA

Notes to Schedule of Changes in the Net Pension Liability
ACCG Restated Pension Plan for Bleckley County Employees

Valuation Date: Actuarially determined contribution rate was determined as of January 1, 2018, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending December 31, 2018.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Asset valuation method	Smoothed market value with a 5-year smoothing period
Net investment rate of return	7.00% per year
Projected salary increases	3.50% per year with an age based scale
Cost of living adjustments	0.00%
Retirement age	Age 65 with 5 years of vesting
Mortality	RP-2000 projected with Scale AA to 2018

See Note 13 for changes in assumptions and benefit changes

BLECKLEY COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	Law Library Fund	Confiscated Assets Fund	Commissary Fund	Total Nonmajor Governmental Funds
ASSETS:				
Cash	$ 76,615	$ 16,792	$ 48,757	$ 142,164
Total Assets	$ 76,615	$ 16,792	$ 48,757	$ 142,164
LIABILITIES:				
Accounts payable	$ -	$ 8,952	$ 14,512	$ 23,464
Total Liabilities	-	8,952	14,512	23,464
FUND BALANCES:				
Restricted for:				
Public safety	-	7,840	34,245	42,085
Law library	76,615	-	-	76,615
Total Fund Balances	76,615	7,840	34,245	118,700
Total Liabilities and Fund Balances	$ 76,615	$ 16,792	$ 48,757	$ 142,164

BLECKLEY COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended December 31, 2018

	Law Library Fund	Confiscated Assets Fund	Commissary Fund	Total Nonmajor Governmental Funds
REVENUES:				
Fines and forfeitures	$ 11,414	$ 41,198	$ -	$ 52,612
Charges for services	-	-	153,337	153,337
Interest earnings	403	-	21	424
Total Revenues	11,817	41,198	153,358	206,373
EXPENDITURES:				
Current:				
Public safety	-	55,437	141,591	197,028
Court system	6,509	-	-	6,509
Total Expenditures	6,509	55,437	141,591	203,537
NET CHANGE IN FUND BALANCES	5,308	(14,239)	11,767	2,836
FUND BALANCE, BEGINNING OF YEAR	71,307	22,079	22,478	115,864
FUND BALANCE, END OF YEAR	$ 76,615	$ 7,840	$ 34,245	$ 118,700

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
Nonmajor Special Revenue – Law Library Fund
For the Fiscal Year Ended December 31, 2018

	Final Budget	Actual	Variance With Final Budet
REVENUES:			
Fines and Forfeitures	$ 8,000	$ 11,414	$ 3,414
Interest Earnings	-	403	403
Total Revenues	8,000	11,817	3,817
EXPENDITURES-			
Current-			
Court System	8,000	6,509	1,491
Total Expenditures	8,000	6,509	1,491
NET CHANGE IN FUND BALANCE	-	5,308	5,308
FUND BALANCE, BEGINNING OF YEAR	71,307	71,307	-
FUND BALANCE, END OF YEAR	$ 71,307	$ 76,615	$ 5,308

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
Nonmajor Special Revenue – Confiscated Assets Fund
For the Fiscal Year Ended December 31, 2018

	Final Budget	Actual	Variance With Final Budet
REVENUES-			
Fines and Forfeitures	$ 56,000	$ 41,198	$ (14,802)
Total Revenues	56,000	41,198	(14,802)
EXPENDITURES-			
Current-			
Public safety	56,000	55,437	563
Total Expenditures	56,000	55,437	563
NET CHANGE IN FUND BALANCE	-	(14,239)	(14,239)
FUND BALANCE, BEGINNING OF YEAR	22,079	22,079	-
FUND BALANCE, END OF YEAR	$ 22,079	$ 7,840	$ (14,239)

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
Nonmajor Special Revenue – Commissary Fund
For the Fiscal Year Ended December 31, 2018

	Final Budget	Actual	Variance With Final Budet
REVENUES:			
Charges for Services	$ 142,000	$ 153,337	$ 11,337
Interest earnings	-	21	21
Total Revenues	142,000	153,358	11,358
EXPENDITURES-			
Current-			
Public safety	142,000	141,591	409
Total Expenditures	142,000	141,591	409
NET CHANGE IN FUND BALANCE	-	11,767	11,767
FUND BALANCE, BEGINNING OF YEAR	22,478	22,478	-
FUND BALANCE, END OF YEAR	$ 22,478	$ 34,245	$ 11,767

BLECKLEY COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2018

	Superior Court	Probate Court	Tax Commissioner	Magistrate	Sheriff	Tax Assessor	Building Department	Totals
ASSETS-								
Cash	$ 135,029	$ 18,708	$ 2,033,571	$ 14,895	$ -	$ 60	$ -	$ 2,202,263
Total assets	$ 135,029	$ 18,708	$ 2,033,571	$ 14,895	$ -	$ 60	$ -	$ 2,202,263
LIABILITIES-								
Accounts payable	$ 135,029	$ 18,708	$ 2,033,571	$ 14,895	$ -	$ 60	$ -	$ 2,202,263
Total liabilities	$ 135,029	$ 18,708	$ 2,033,571	$ 14,895	$ -	$ 60	$ -	$ 2,202,263

BLECKLEY COUNTY, GEORGIA
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2018

	Balance Beginning	Increase	Decrease	Balance Ending
ALL AGENCY FUNDS:				
Assets-				
Cash	$ 2,415,243	$ 10,233,982	$ 10,446,962	$ 2,202,263
Total Assets	$ 2,415,243	$ 10,233,982	$ 10,446,962	$ 2,202,263
Liabilities-				
Accounts payable	$ 2,415,243	$ 10,233,982	$ 10,446,962	$ 2,202,263
Total Liabilities	$ 2,415,243	$ 10,233,982	$ 10,446,962	$ 2,202,263
SUPERIOR COURT:				
Assets-				
Cash	$ 135,490	$ 338,003	$ 338,464	$ 135,029
Total Assets	$ 135,490	$ 338,003	$ 338,464	$ 135,029
Liabilities-				
Accounts payable	$ 135,490	$ 338,003	$ 338,464	$ 135,029
Total Liabilities	$ 135,490	$ 338,003	$ 338,464	$ 135,029
PROBATE COURT:				
Assets-				
Cash	$ 19,142	$ 421,278	$ 421,712	$ 18,708
Total Assets	$ 19,142	$ 421,278	$ 421,712	$ 18,708
Liabilities-				
Accounts payable	$ 19,142	$ 421,278	$ 421,712	$ 18,708
Total Liabilities	$ 19,142	$ 421,278	$ 421,712	$ 18,708
TAX COMMISSIONER:				
Assets-				
Cash	$ 2,251,460	$ 9,264,362	$ 9,482,251	$ 2,033,571
Total Assets	$ 2,251,460	$ 9,264,362	$ 9,482,251	$ 2,033,571
Liabilities-				
Accounts payable	$ 2,251,460	$ 9,264,362	$ 9,482,251	$ 2,033,571
Total Liabilities	$ 2,251,460	$ 9,264,362	$ 9,482,251	$ 2,033,571

BLECKLEY COUNTY, GEORGIA
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2018

	Balance Beginning	Increase	Decrease	Balance Ending
MAGISTRATE COURT:				
Assets-				
Cash	$ 2,804	$ 112,602	$ 100,511	$ 14,895
Total Assets	$ 2,804	$ 112,602	$ 100,511	$ 14,895
Liabilities-				
Accounts payable	$ 2,804	$ 112,602	$ 100,511	$ 14,895
Total Liabilities	$ 2,804	$ 112,602	$ 100,511	$ 14,895
SHERIFF:				
Assets-				
Cash	$ 6,347	$ 70,188	$ 76,535	$ -
Total Assets	$ 6,347	$ 70,188	$ 76,535	$ -
Liabilities-				
Accounts payable	$ 6,347	$ 70,188	$ 76,535	$ -
Total Liabilities	$ 6,347	$ 70,188	$ 76,535	$ -
TAX ASSESSORS:				
Assets-				
Cash	$ -	$ 1,720	$ 1,660	$ 60
Total Assets	$ -	$ 1,720	$ 1,660	$ 60
Liabilities-				
Accounts payable	$ -	$ 1,720	$ 1,660	$ 60
Total Liabilities	$ -	$ 1,720	$ 1,660	$ 60
BUILDING DEPARTMENT:				
Assets-				
Cash	$ -	$ 25,829	$ 25,829	$ -
Total Assets	$ -	$ 25,829	$ 25,829	$ -
Liabilities-				
Accounts payable	$ -	$ 25,829	$ 25,829	$ -
Total Liabilities	$ -	$ 25,829	$ 25,829	$ -

BLECKLEY COUNTY, GEORGIA
Schedule of Expenditures of
Special Purpose Local Option Sales Tax Proceeds
For the Fiscal Year Ended December 31, 2018

Project	Original Estimated Cost	Current Estimated Cost	Expenditures			
			Prior Years	Current Year	Transfers In	Total
Beginning 2013:						
County:						
Jail, capital projects	$2,724,600	$2,724,600	$ 1,511,021	$ 554,376	$ -	$2,065,397
Recreation department, capital projects	175,200	175,200	82,891	82,207	-	165,098
Public library, capital projects	15,000	15,000	4,445	-	-	4,445
Emergency management agency,capital projects	24,120	24,120	4,017	-	-	4,017
Fire department, capital projects	24,120	24,120	13,961	-	-	13,961
Courthouse, capital projects	84,960	84,960	10,349	5,000	-	15,349
Roads and bridges, capital projects	952,200	952,200	719,667	219,897	(112,993)	826,571
Total County	4,000,200	4,000,200	2,346,351	861,480	(112,993)	3,094,838
City of Cochran:						
Recreation department; emergency management agency: streets, library, fire department, police department, sewage department and water department, capital outlay projects	1,999,800	1,999,800	1,638,956	324,854	-	1,963,810
Total	$6,000,000	$6,000,000	$3,985,307	$1,186,334	$(112,993)	$5,058,648

BLECKLEY COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2018

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	_X_ Special Revenue Fund _____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		$ _____
	_____		$ _____
	_____		$ _____
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ _____
3b	Purchase costs	46-5-134(f)(1)(A)	$ _____
3c	Maintenance costs	46-5-134(f)(1)(A)	$ _____
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ _____
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 161,900
5b	Employee benefits	46-5-134(f)(1)(C)	$ _____
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ _____
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ _____
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ _____
8b	Purchase costs	46-5-134(f)(1)(F)	$ _____
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ _____
9b	Purchase costs	46-5-134(f)(1)(G)	$ _____
9c	Maintenance costs	46-5-134(f)(1)(G)	$ _____

BLECKLEY COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2018

Line No.		O.C.G.A. Reference:	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$ _____
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	$ _____
11b	Purchase costs	46-5-134(f)(1)(I)	$ _____
11c	Maintenance costs	46-5-134(f)(1)(I)	$ _____
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$ _____
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2(B)(ii)	$ _____
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$ _____
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$ _____
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$ _____
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2(B)(iv)	$ _____
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$ _____
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$ _____
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2(B)(v)	$ _____
16b	Purchase costs	46-5-134(f)(2(B)(v)	$ _____
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$ _____

BLECKLEY COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2018

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 161,900

Certification of Local Government Officials

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

Signature of Chief Elected Official _____ Date 06/14/2019

Print Name of Chief Elected Official ROBERT BROCKMAN

Title of Chief Elected Official SOLE COMMISSIONER

Signature of Chief Financial Officer _____ Date 06/14/2019

Print Name of Chief Financial Officer CYNTHIA M. NEWMAN

Compliance Section

D. M. Vickers & Assoc., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commissioner
Bleckley County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit - Bleckley County Public Health Center, each major fund, and the aggregate remaining fund information of Bleckley County, Georgia, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Bleckley County, Georgia's basic financial statements and have issued our report thereon dated November 25, 2019. Our report includes a reference to other auditors who audited the financial statements of the Bleckley County Public Health Center, as described in our report on Bleckley County, Georgia's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bleckley County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Bleckley County, Georgia's Response to Findings

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

Purpose of this Report

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

H. M. Vickers & Associates, P.C.

November 25, 2019

FINDINGS - FINANCIAL STATEMENT AUDIT

2007-1 Cash: General Government Operations

Condition: Due to the limited number of personnel, overlapping of duties exists in the County's operations, primarily in the areas of cash receipts and disbursements. This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected within a timely period.

Criteria: Internal controls should be in place that provide reasonable assurance that an individual cannot misappropriate funds without being detected during the normal course of business.

Effect: Failure to properly segregate duties between recording, processing and reconciliation of accounts can lead to misappropriation of funds that are not detected during the normal course of business.

Recommendation: That management continually exercise alert supervision of employees in order to protect the assets of the County. We further recommend that the County implement an internal audit review to be performed on a quarterly basis. This internal audit would serve to further mitigate the lack of segregation of duties.

Response: The Commissioner concurs with the recommendation. The Commissioner realizes that with limited personnel adequate segregation of duties is not possible. Therefore, to mitigate this, the Commissioner will exercise alert supervision over all employees. The Commissioner will consider the feasibility of performing quarterly internal audits in the future.

2018-1 SPLOST Funds

Condition: The County had multiple road projects in progress during 2018 funded by SPLOST, T-SPLOST, and LMIG funds. The County funded a qualified SPLOST project with SPLOST funds. Subsequently, the County received funds from the Georgia Department of Transportation to cover this project which was deposited into General Fund. The County's General Fund recorded payable to the SPLOST fund at year end to account for these additional funds.

Criteria: SPLOST funds should not be co-mingled with general funds. Monies received for projects related to SPLOST projects should be deposited into the SPLOST bank account, and all disbursements related to those projects should be made from the SPLOST fund.

Effect: Failure to maintain separation of SPLOST funds and general funds may result in disbursements that are not in compliance with the approved SPLOST referendum.

Recommendation: Detailed records should be maintained on each project, including funding sources for the projects. If SPLOST funds are available, all monies related to that project should be deposited into the SPLOST bank account and all disbursements related to that project should come from the SPLOST bank account.

Response: The Commissioner concurs with the recommendation. The Commissioner realizes that SPLOST funds are not to be co-mingled with general funds. In this case, the County received additional funds related to this particular project subsequent to the completion of the project. This was an isolated incident, but efforts will be made to prevent this occurring in the future.