CALHOUN COUNTY, GEORGIA
Morgan, Georgia

Financial Statements
and Supplemental Information

For the Fiscal Year Ended
December 31, 2018

And

Independent Auditor's Report

CALHOUN COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Calhoun County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental-activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Calhoun County, Georgia, 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.

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 Calhoun County Board of Health, which represent 100% of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Calhoun County Board of Health, 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.

Richard H. Brown
William D. McDaniel
M. Alan Ladson

Members
American Institute of Certified Public Accountants
Georgia Society of Certified Public Accountants

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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calhoun 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 on pages 39-49 and the pension plan and OPEB schedules of the Calhoun County Board of Health on pages 50-57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such 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 Calhoun County, Georgia's basic financial statements. The individual major fund, combining and individual non-major fund, and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual major fund, combining and individual non-major fund, and supplementary schedules are the responsibility of management and were derived and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual major fund, combining and individual non-major fund, and supplementary schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 3, 2019 on our consideration of Calhoun County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Calhoun County, Georgia's internal control over financial reporting and compliance.

/s/ Brown, McDaniel & Ladson, LLC

Albany, Georgia
September 3, 2019

CALHOUN COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Board of Health
ASSETS				
Cash and Cash Equivalents	$ 2,021,919	$ -	$ 2,021,919	$ 285,515
Taxes Receivable	428,839	-	428,839	-
Accounts Receivable	41,146	-	41,146	4,764
Due from State Government	-	-	-	26,142
Capital Assets - Not Being Depreciated	135,816	-	135,816	-
Capital Assets, Net of Accumulated Depreciation	2,930,192	-	2,930,192	20,208
Total Assets	5,557,912	-	5,557,912	336,629
DEFERRED OUTFLOWS				
Pension and OPEB Related Items	-	-	-	60,015
LIABILITIES				
Accounts Payable	87,947	-	87,947	33,304
Payroll Liabilities	12,447	-	12,447	-
Compensated Absences Payable	-	-	-	13,460
Escrow Funds	16,344	-	16,344	-
Non-current Liabilities:				
Due Within One Year	85,707	-	85,707	-
Due in More Than One Year	202,632	-	202,632	-
Net Pension Liability	-	-	-	164,403
Net OPEB Liability	-	-	-	126,945
Total Liabilities	405,077	-	405,077	338,112
DEFERRED INFLOWS				
Pension and OPEB Related Items	-	-	-	17,199
NET POSITION				
Net Investment in Capital Assets	2,777,669	-	2,777,669	20,208
Restricted:				
Special Revenue Projects	146,235	-	146,235	98,797
Capital Projects	194,208	-	194,208	-
Unrestricted	2,034,723	-	2,034,723	(77,672)
Total Net Position	$ 5,152,835	$ -	$ 5,152,835	$ 41,333

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Functions/Program	Expenses	Program Revenues: Charges For Services	Program Revenues: Grants and Contributions: Operating	Program Revenues: Grants and Contributions: Capital
Governmental Activities:				
General Government	$ 1,209,841	$ 60,785	$ -	$ -
Public Safety	1,006,328	125,761	-	-
Court System	416,302	113,605	-	-
Roads and Bridges	482,081	7,722	1,003,436	-
Health and Welfare	894,814	266,449	66,354	3,134
Interest on Long-Term Debt	7,598	-	-	-
Total Governmental Activities	4,016,964	574,322	1,069,790	3,134
Business-Type Activities:				
Total Business-Type Activities	-	-	-	-
Total Primary Government	$ 4,016,964	$ 574,322	$1,069,790	$ 3,134
Component Unit-Board of Health	$ 265,391	$ 76,203	$ 226,794	$ -

General Revenues:
  Taxes:
    Property Taxes
    Local Option Sales Tax
    Special Purpose Local Option Sales Tax
    Alcoholic Beverage Taxes
    Insurance Premiums Tax
    Railroad Equipment Tax
    Real Estate Transfer Tax
  Interest Earnings
  Gain on Disposition of Capital Assets
  Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position – Beginning of Year (Restated)

Net Position – End of Year

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
$(1,149,056)	$ -	$(1,149,056)	$ -
(880,567)	-	(880,567)	-
(302,697)	-	(302,697)	-
529,077	-	529,077	-
(558,877)	-	(558,877)	-
(7,598)	-	(7,598)	-
(2,369,718)	-	(2,369,718)	-
-	-	-	-
-	-	-	-
-	-	-	37,606
2,076,153	-	2,076,153	-
266,993	-	266,993	-
470,583	-	470,583	-
2,493	-	2,493	-
103,968	-	103,968	-
25,582	-	25,582	-
596	-	596	-
-	-	-	-
4,434	-	4,434	-
13,006	-	13,006	-
-	-	-	-
2,963,808	-	2,963,808	-
594,090	-	594,090	37,606
4,558,745	-	4,558,745	3,727
$ 5,152,835	$ -	$ 5,152,835	$ 41,333

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	Major Funds			
	General Fund	2013 SPLOST Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 1,702,718	$ 173,719	$ 145,482	$ 2,021,919
Taxes Receivable	392,558	36,281	-	428,839
Accounts Receivable	40,393	-	753	41,146
Total Assets	2,135,669	210,000	146,235	2,491,904
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts Payable	72,155	15,792	-	87,947
Payroll Liabilities	12,447	-	-	12,447
Escrow Funds	16,344	-	-	16,344
Total Liabilities	100,946	15,792	-	116,738
Deferred Inflows of Resources:				
Unavailable Revenue:				
Property Tax	184,413	-	-	184,413
Fund Balances:				
Restricted	-	194,208	146,235	340,443
Unassigned	1,850,310	-	-	1,850,310
Total Fund Balances	1,850,310	194,208	146,235	2,190,753
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,135,669	$ 210,000	$ 146,235	

Amounts reported for governmental activities in the "Statement of Net Position" are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	3,066,008
Long-Term Liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	(288,339)
Deferred inflows of resources are not available to pay for current period expenditures and are deferred in the funds	184,413
Net Position of Governmental Activities	$ 5,152,835

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Major Funds			
	General Fund	2013 SPLOST Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 2,400,133	$ 470,583	$ -	$ 2,870,716
Licenses and Permits	13,205	-	-	13,205
Fines and Forfeitures	79,105	-	8,880	87,985
Charges for Services	334,764	-	76,570	411,334
Intergovernmental	1,058,330	-	-	1,058,330
Miscellaneous	68,308	-	21,090	89,398
Total Revenues	3,953,845	470,583	106,540	4,530,968
EXPENDITURES				
Current:				
General Government	1,008,829	-	-	1,008,829
Public Safety	1,008,340	-	10,006	1,018,346
Court System	413,799	-	-	413,799
Roads and Bridges	827,975	192,887	-	1,020,862
Health and Welfare	651,316	32,184	152,873	836,373
Capital Outlay	-	99,474	-	99,474
Debt Service:				
Principal	-	24,525	46,999	71,524
Interest	-	4,338	3,260	7,598
Intergovernmental	-	116,308	-	116,308
Total Expenditures	3,910,259	469,716	213,138	4,593,113
Excess (Deficiency) of Revenues Over Expenditures	43,586	867	(106,598)	(62,145)
OTHER FINANCING SOURCES (USES)				
Proceeds on Disposal of Capital Assets	27,396	-	-	27,396
Proceeds of Long-Term Debt	-	83,524	-	83,524
Transfers In	-	-	109,269	109,269
Transfers Out	(109,269)	-	-	(109,269)
Net Other Financing Sources (Uses)	(81,873)	83,524	109,269	110,920
Net Change in Fund Balances	(38,287)	84,391	2,671	48,775
Fund Balances – Beg of Year	1,888,597	109,817	143,564	2,141,978
End of Year	$ 1,850,310	$ 194,208	$ 146,235	$ 2,190,753

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Amounts reported for governmental activities in the "Statement of Activities" are different because:

Net change in fund balances – total governmental funds reported in "Statement of Revenues, Expenditures, and Changes in Fund Balances-Governmental Funds"	$ 48,775
Governmental funds report capital outlays as expenditures. However, in the "Statement of Activities" the costs of those assets, which exceed the capitalization threshold, are allocated over their estimated useful lives and reported as depreciation expense. Details of the amount by which depreciation exceeded capital outlays in the current period are as follows:	
Capital Outlays Meeting Capitalization Policy Criteria	799,965
Depreciation Expense	(295,340)
	504,625
In the "Statement of Activities", only the gain on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Details of the amount by which the proceeds exceeded the undepreciated cost are as follows:	
Undepreciated Cost of Disposed Capital Assets	(22,962)
Governmental funds report the proceeds of long-term debt as a current financial resource and the repayment of principal as an expenditure of current financial resources. However, in the "Statement of Activities" there is no effect for these transactions. Details of the amount by which long-term debt proceeds exceeded repayments of principal in the current period are as follows:	
Principal Repayments	71,524
Proceeds of Long-Term Debt	(83,524)
	(12,000)
Governmental funds report receivables collected within 60 days after the government's year end as a current financial resource, with the remaining uncollected amount deferred. However, in the "Statement of Activities" there is no such deferral. Deferred revenues increased (decreased) by this amount during the fiscal year:	75,652
Change in Net Position of governmental activities reported in the "Statement of Activities"	$ 594,090

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2018

	Agency Funds
ASSETS	
Cash and Cash Equivalents	$ 135,082
Other Assets	824,486
Total Assets	959,568
LIABILITIES	
Retirement Funds Payable	694
Due to Other Agencies and Officials	52,932
Due to State of Georgia	5,936
Due to School System	5,125
Due to Other Municipalities	6,064
Garnishments Payable	468
Other Liabilities	888,349
Total Liabilities	$ 959,568

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. INTRODUCTION

The accounting and reporting framework and the more significant accounting principles of Calhoun county, Georgia (County) are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations, including required disclosures, of the County's financial activities for the fiscal year ended December 31, 2018.

B. FINANCIAL REPORTING ENTITY

The accompanying financial statements report on the financial activities of the County, which operates under a county commissioner form of government and provides for the general administration of County functions; citizens public safety; a court system; public works; roads and bridges; health and welfare; recreation; and planning and zoning.

1. Component Units

Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, as amended by GASB Statement No. 39, Determining Whether Certain Organizations are Component Units and GASB Statement No. 61, The Financial Reporting Entity – An Amendment of GASB Statements No. 14 and No. 34 establishes standards for determining which organizations should be included in the financial reporting entity and for reporting the financial information of those organizations. Generally, a component unit is an organization for which the County is financially accountable and imposes a financial benefit or burden on the County or an organization that must be included as a part of the reporting entity to keep the financial statements from being misleading or incomplete because of the nature or significance of their relationship to the County. Based upon the application of these criteria, the financial activities of the following component unit have been discretely presented to emphasize that it is legally separate from the County.

Calhoun County Board of Health – provides health services to the citizenry of Calhoun County, Georgia. The County Board of Health is a legally separate entity, although the Board of Commissioners of Calhoun County, Georgia appoints a voting majority of the Board of Health's governing board, and thus, has the ability to impose its will on the Board of Health in accordance with Georgia law (OCGA §31-3-14). Complete financial statements of the Calhoun County Board of Health may be obtained from their offices in Calhoun County, Georgia.

Additionally, on September 10, 2018, the Board of Commissioners of Calhoun County, Georgia created and activated the Development Authority of Calhoun County (Authority). The Authority is a legally separate entity, although the Board of Commissioners of Calhoun County, Georgia appoints a voting majority of the Authority's governing board, and thus, has the ability to impose its will on the Authority. From the date of inception through the end of the County's fiscal year, the Authority had no financial activity. Accordingly, no financial information is presented in these financial statements.

2. Joint Venture

The County, in conjunction with other cities and counties, is a member of the Southwest Georgia Regional Commission (RC). Membership in the RC is automatic for each municipality and county in the state. The Official Code of Georgia Annotated (O.C.G.A.) section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of RC's. Each county and municipality in the state is required by law to pay minimum annual dues to the RDC. Calhoun county, Georgia paid $1,266 to the RC for the year ended December 31, 2018. The RC board membership includes the chief elected official of each county and municipality. The county and municipal board members from that county elect one member of the board who is a resident (but not an elected or appointed official or employee of either) to serve as the non-public board member from that county. Complete financial statements of the Southwest Georgia Regional Commission may be obtained at the offices in Camilla, Georgia. The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) further defines RC's as public agencies and instrumentalities of their members, and as such, provides that member governments are liable for any debts or obligations of an RC beyond its resources (O.C.G.A. 50-8-39.1).

C. BASIS OF PRESENTATION

1. Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information of the County as whole excluding fiduciary activities such as employee pension plans. The primary government and component units are presented separately within the financial statements with the focus on the primary government. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and County general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers. The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program.

A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and programs associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses.

Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

2. Fund Financial Statements

Fund financial statements are provided for government, proprietary, and fiduciary funds. Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds.

The County reports the following major governmental funds:

General Fund – reports as the primary fund for the County. This fund is used to account for all financial resources not reported in other funds.

2013 Calhoun County Special Purpose Local Option Sales Tax (SPLOST) Fund – is used to account for the estimated $3,300,000 in tax proceeds to be collected over a six-year period beginning July 1, 2013. The proceeds are to be used to finance projects including road, streets, and bridges, county landfill, capital outlay projects for the use or the benefit of the citizens of the entire county consisting of administrative buildings, county jail, and other county buildings, projects of municipalities within the County, and the retirement of previously incurred general obligation debt.

The County reports the following major proprietary funds:

None.

Additionally, the County reports the following fiduciary fund type:

Agency Funds – are used to administer the collections, and subsequent remittances, by various elected or appointed officials to the appropriate agencies or organizations.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The financial statements of the County are prepared in accordance with generally accepted accounting principles (GAAP). The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). However, internal eliminations do not include utility services (if any) provided to County departments. Reimbursements are reported as reductions to expenses. Proprietary and fiduciary fund financial statements and financial statements of County component units also report using the same focus and basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The County considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported as expenditures in the year due.

Major revenue sources susceptible to accrual include: sales and use taxes, hotel/motel taxes, property taxes, franchise taxes, charges for services, intergovernmental revenues, and investment income. In general, other revenues are recognized when cash is received.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund.

Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

E. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

1. Cash and Investments

The County's deposits and investments, including those of component units, consist entirely of demand deposits, money market accounts, savings accounts, and certificates of deposit.

Subject to the provisions of state statutes (O.C.G.A. 36-83-4), any money subject to the governing authority's control may be invested in the following: (a) obligations of this state or of other states; (b) obligations issued by the Unites States Government; (c) obligations fully insured or guaranteed by the United States Government or by a government agency of the United States; (d) obligations of any corporations of the United States Government; (e) prime bankers acceptances; (f) the local government investment pool; (g) repurchase agreements; and (h) obligations of other political subdivisions of this state.

The County's policy is to invest excess available cash in money market or savings accounts and certificates of deposit. These investments are reported at their carrying amounts, which approximates fair value.

2. Inventories and Prepayments

The costs of inventories are recorded as expenditures/expenses when purchased in all funds. The costs of inventory at year end, if any, are not considered material to the financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in governmental activities and are reported on a consumption basis in business-type activities. The cost of prepaid items at year end applicable to governmental activities, if any, are not considered material to the financial statements.

3. Capital Assets, Depreciation, and Amortization

The County's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The County maintains infrastructure asset records consistent with all other capital assets, however, infrastructure assets acquired prior to the implementation of GASB Statement No. 34 (FYE December 31, 2004) are not reported. Proprietary and component unit capital assets are also reported in their respective fund and combining component units financial statements. Donated assets are stated at fair value on the date donated. The County generally capitalizes all land, building, and assets with a unit cost of $5,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the assets value or materially extend useful lives are not capitalized. Capital assets, including those of component units, are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. Estimated useful lives, in years, for depreciable assets are as follows:

Buildings	20-40
Improvements, other than buildings	5-50
Infrastructure	40
Furniture, machinery, and equipment	5-10

4. Capitalized Interest

Interest costs are capitalized when incurred by proprietary funds and similar component units on debt where proceeds were used to finance the construction of assets. Interest earned on the proceeds of tax-exempt borrowing arrangements restricted to the acquisition of qualifying assets is offset against interest costs in determining the amount to be capitalized. The County incurred no interest costs during the year requiring capitalization.

5. Long-Term Debt

In the government-wide, proprietary, and component unit financial statements, outstanding debt is reported as liabilities. Debt issuance costs, except for any portion that is a prepayment of insurance, are expensed when incurred. The difference between the reacquisition price and net carrying value of the old debt in current refundings and advance refundings resulting in defeasance of debt is reported as a deferred outflow of resources or deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the shorter of the life of the new debt or the remaining life of the old debt.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

6. Compensated Absences

GASB Standards require that leave pay be accrued when: (a) the employer's obligation to employee's right to receive compensation for future benefits is attributable to employee's services already rendered; (b) the obligation related to rights that vest or accumulate; (c) payment of the compensation is probable; and (d) the amount can be reasonably estimated.

The cost of vacation pay and accumulated sick-pay benefits are not recorded until such benefits are paid because the amount cannot be reasonably estimated. Accordingly, no provision for a liability for compensated absences has been recorded.

7. Deferred Outflows/Inflows of Resources

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 period(s) and so will not be recognized as an outflow of resources (expense) until that time. The County, as the primary government, did not have any items that qualified for reporting in this category.

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 the acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County, as the primary government, did not have any items that qualified for reporting in this category. Also, the governmental funds balance sheet will sometimes report deferred inflows of resources for revenues not available to pay current period expenditures. The County had $184,413 of unavailable property tax revenue recorded as a deferred inflow of resources at year end.

8. Net Position and Fund Balances

Net position is comprised of the following three components:

a. Net Investment in Capital Assets. This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included.

b. Restricted. This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in recognition of a liability or if the liability will be liquidated with the restricted assets reported.

c. Unrestricted. This component is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

The government-wide financial statements report restricted net position for amounts where constraints are imposed either by creditors, grantors, contributors, and others or by enabling legislation. Net position restricted by enabling legislation in the statement of net position was $194,208. The remaining net position reported as restricted in the statement of net position is legally restricted for specified purposes.

Fund balances in the governmental funds financial statements are classified into the following categories as applicable:

a. Non-spendable. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (1) not in spendable form, or (2) legally or contractually required to be maintained intact.

b. Restricted. The restricted fund balance classification includes amounts where constraints have been placed on resources that are (1) either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws and regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

c. Committed. The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (ordinance) of the government's highest level of decision-making authority (Board of County Commissioners). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

d. Assigned. The assigned fund balance classification includes amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The intent should be expressed by (1) the governing body itself or (2) a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. It is the policy of the Board of County Commissioners to reserve unto itself the authority to assign amounts to specific purposes.

e. Unassigned. The Unassigned fund balance is the residual classification for the general fund. This classification represents the fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

When an expense or expenditure is incurred for which both restricted and unrestricted net position or fund balance is available, the County considers restricted amounts to have been spent before unrestricted amounts. The County has not established a policy for the use of its unrestricted fund balance. Therefore, the County has defaulted to considering committed amounts as being used first, followed by assigned amounts, and then unassigned amounts.

9. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets, deferred outflows or resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ, in some cases significantly, from those estimates.

F. REVENUES, EXPENDITURES, AND EXPENSES

1. Lease Commitments

Operating Leases
The County has entered into a number of operating leases, which contain cancellation provisions and are subject to annual appropriations. These expenditures were made primarily from the General Fund.

2. 2013 Special Purpose Local Option Sales Tax

On November 6, 2012, the citizens of Calhoun County, Georgia approved the continued collection of a special 1% local option sales tax for a period of six years beginning July 1, 2013. The County anticipates collecting an estimated $3,300,000 over the collection period, with the County receiving the first distribution in September 2013. The proceeds are to be used to finance projects including road, streets, and bridges, county landfill, capital outlay projects for the use or the benefit of the citizens of the entire county consisting of administrative buildings, county jail, and other county buildings, projects of municipalities within the County, and the retirement of previously incurred general obligation debt.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. MATERIAL VIOLATIONS OF LEGAL AND CONTRACTUAL PROVISIONS

1. Expenditures Over Appropriations

The County incurred expenditures, which exceeded appropriations for the following County departments in violation of O.C.G.A. 36-81-3:

Public Safety	$ 310,765
Court System	46,748
Roads and Bridges	558,225
Health and Welfare	110,361

B. BUDGETARY INFORMATION

1. Budgetary Preparation and Basis of Budgeting

a. Prior to the start of the new fiscal year, the Chairman submits to the Commission a proposed operating budget. The operating budget includes proposed expenditures and the means of financing them.

b. The Commission holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Calhoun County.

c. The budget is then revised and adopted or amended by the Commission.

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

e. Formal budgetary integration has not been employed. The budget for the General Fund and Special Revenue Funds are adopted on a basis generally consistent with generally accepted accounting principles (GAAP).

f. Budget amounts are as originally adopted, or as amended by the Commission. Individual amendments (if any) were not material in relation to the original appropriation that was amended.

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source and expenditures are by budgeted by department and class as follows: personal services, other services and charges, supplies, capital outlay, transfers, and debt service. The legal level of control is by department and expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Commission. Within the legal level of control, management may transfer appropriations without commission approval.

2. Encumbrances

The County has not reserved any fund balances for recorded encumbrances of financial resources. Encumbrance accounting is normally an extension of formal budgetary integration. Encumbrances do not represent actual expenditures but rather are budgetary items, which represent the estimated cost of goods and services, which have yet to be received. The purpose of encumbrance accounting is to facilitate the prevention of overspending of appropriations.

C. DEFICIT FUND BALANCES

No funds operated by the County have deficit fund balances.

NOTE 3 - DETAILED NOTES ON FUNDS AND COMPONENT UNITS

A. ASSETS

1. Deposits and Investments

Deposits

Custodial Credit Risk – for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of the outside party. The County's deposits, including those of its component units, consist entirely of demand deposit, money market, savings accounts, and certificates of deposit.

Primary Government

The following provides a summary of the County's cash and cash equivalent balances:

Government-Wide Statement of Net Position	$ 2,021,919
Fiduciary Funds Statement Assets and Liabilities	135,082
Total Cash and Cash Equivalents	$ 2,157,001

At December 31, 2018, the County's deposits had a carrying amount of $2,157,001 and a bank balance of $3,336,608. Of the bank balance, $611,732 was covered by federal depository insurance and $2,724,876 was secured by collateral held by the pledging bank's agent but not in the County's name.

Component Units

At June 30, 2018 (the fiscal year end of the component unit), the Calhoun County Board of Health's deposits had a carrying amount of $285,515 and a bank balance of $293,314. All of the bank balance was covered by federal depository insurance.

Investments

Custodial Credit Risk – for investments is the risk that, in the event of the failure of the counterparty (e.g. financial institution or broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Investment securities are exposed to custodial credit risk if the securities uninsured, are not registered in the government's name, and are held by either (a) the counterparty or (b) the counterparty's trust department or agent, but not in the government's name.

Primary Government

The County had no investments at December 31, 2018.

Component Units

At June 30, 2018 (the fiscal year end of the component unit), the Calhoun County Board of Health had no investments.

Due to the nature of the deposits and investments that are authorized under state statutes and the County's deposit and investment policies, management does not believe the County has a significant exposure to any of the following deposit or investment risks:

Credit Risk – the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment.

Concentration of Credit Risk – the risk of loss attributed to the magnitude of an entity's investment in a single issuer.

Interest Rate Risk – the risk that changes in interest rates demanded by the market will adversely affect the fair value of an investment.

Foreign Currency Risk – the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit.

2. Property Tax Calendar

Primary Government

Property Taxes Receivable, Deferred Revenue, and Property Tax Calendar

Property taxes are levied as of the date the millage rate is set (July 23, 2018) and are typically due and payable between October 20th and December 20th. The lien date for property taxes is January 1 (typically). Property tax revenues are recognized when levied to the extent they result in current receivables.

3. Restricted Assets

Restricted assets are reported in various funds for cash deposited into bank accounts legally restricted for specific uses such as the payment of debt service on long-term debt or capital projects.

4. Capital Assets

Primary Goverment

The following table provides a summary of changes in capital assets:

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018
Governmental Activities:				
Not Being Depreciated:				
Land	$ 135,816	$ -	$ -	$ 135,816
Construction in Progress	-	-	-	-
Total Capital Assets Not Being Depreciated	135,816	-	-	135,816
Being Depreciated:				
Buildings	3,790,514	-	-	3,790,514
Improvements Other Than Buildings	159,485	641,375	-	800,860
Furniture, Machinery, and Equipment	2,912,182	158,590	(29,950)	3,040,822
Total Capital Assets Being Depreciated	6,862,181	799,965	(29,950)	7,632,196
Less Accumulated Depreciation:				
Buildings	(2,028,745)	(98,365)	-	(2,127,110)
Improvements Other Than Buildings	(39,972)	(21,562)	-	(61,534)
Furniture, Machinery, and Equipment	(2,344,935)	(175,413)	6,988	(2,513,360)
Total Accumulated Depreciation	(4,413,652)	(295,340)	6,988	(4,702,004)
Total Capital Assets Being Depreciated, Net	2,448,529	504,625	(22,962)	2,930,192
Total Governmental Activities Capital Assets, Net	$ 2,584,345	$ 504,625	$ (22,962)	$ 3,066,008

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018
Business-Type Activities:				
Not Being Depreciated:				
Land	$ -	$ -	$ -	$ -
Construction in Progress	-	-	-	-
Total Capital Assets Not Being Depreciated	-	-	-	-
Being Depreciated:				
Buildings	-	-	-	-
Improvements Other Than Buildings	-	-	-	-
Furniture, Machinery, and Equipment	-	-	-	-
Total Capital Assets Being Depreciated	-	-	-	-
Less Accumulated Depreciation:				
Buildings	-	-	-	-
Improvements Other Than Buildings	-	-	-	-
Furniture, Machinery, and Equipment	-	-	-	-
Total Accumulated Depreciation	-	-	-	-
Total Capital Assets Being Depreciated, Net	-	-	-	-
Total Business-Type Activities Capital Assets, Net	$ -	$ -	$ -	$ -
Total Capital Assets, Net	$ 2,584,345	$ 504,625	$ (22,962)	$ 3,066,008

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

Governmental Activities		Business-Type Activities	
General Government	$ 84,704		$ -
Public Safety	22,957		
Court System	2,503		
Roads and Bridges	102,594		
Health and Welfare	82,582		
Totals	$ 295,340		$ -

Component Units

The following table provides a summary of changes in capital assets:

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
Capital Assets:				
Being Depreciated:				
Furniture, Machinery, and Equipment	-	21,095	-	21,095
Total Capital Assets Being Depreciated	-	21,095	-	21,095
Less Accumulated Depreciation:				
Furniture, Machinery, and Equipment	-	(887)	-	(887)
Total Accumulated Depreciation	-	(887)	-	(887)
Total Capital Assets Being Depreciated, Net	-	20,208	-	20,208
Total Capital Assets, Net	$ -	$ 20,208	$ -	$ 20,208

B. LIABILITIES

1. Short-Term Debt

Primary Government

Short-term debt obligations at December 31, 2018 and changes for the fiscal year then ended were as follows:

	Balance January 1, 2018	Increases	Decreases	Balance December 31, 2018
Notes Payable:				
Bank of Edison	$ -	$ 458,675	$ (458,675)	$ -
Total Short-Term Debt	$ -	$ 458,675	$ (458,675)	$ -

Bank of Edison
The terms and purposes for the short-term debt obligations to Bank of Edison are as follows:

Tax Anticipation Note payable dated January 31, 2018 in the amount of $458,675 for the payment of road resurfacing expenditures at the rate of 4.05% per year through December 31, 2018.

2. Long-Term Debt

Primary Government

Governmental Activities
When favorable conditions present themselves the County periodically finances purchases of equipment.

Long term obligations at December 31, 2018 and changes for the fiscal year then ended were as follows:

	Balance January 1, 2018	Increases	Decreases	Balance December 31, 2018	Amount Due Within One Year
Notes Payable:					
Motorola	$ 95,600	$ -	$ (46,999)	$ 48,601	$ 48,601
John Deere Financial	-	83,524	(8,701)	74,823	20,881
Caterpillar Financial Services Corporation	180,739	-	(15,824)	164,915	16,225
Total Long-Term Debt	$ 276,339	$ 83,524	$ (71,524)	$ 288,339	$ 85,707

Motorola

The terms and purposes for the long-term debt obligation to Motorola are as follows:

> Note payable dated January 20, 2014 for a Vesta 4 NG E-911 System, due in annual installments of $50,259 each at 3.41% and maturing January 2019. The original amount of the note was $227,500.

John Deere Financial

The terms and purposes for the long-term debt obligation to John Deere Financial are as follows:

> Note payable dated August 7, 2018 for a John Deere 6120M Cab Tractor, due in monthly installments of $1,740 each at 0.00% and maturing July 7, 2022. The original amount of the note was $83,524.

Caterpillar Financial Services Corporation

The terms and purposes for the long-term obligation to Caterpillar Financial Services Corporation are as follows:

> Note payable dated July 1, 2016 for 12M3 Caterpillar Motor Grader, due in monthly installments of $1,680 each through June 21, 2021 and a balloon payment of $125,000 due June 21, 2021 at 2.50%. The original amount of the note was $205,000.

The annual requirements to amortize the preceding obligations as of December 31, 2018, are as follows:

Year Ending	Governmental Activities			Business-Type Activities		
December 31,	Principal	Interest	Total	Principal	Interest	Total
2019	$ 85,707	$ 5,595	$ 91,302	$ -	$ -	$ -
2020	37,516	3,527	41,043	-	-	-
2021	152,936	1,346	154,282	-	-	-
2022	12,180	-	12,180	-	-	-
2023	-	-	-	-	-	-
Totals	$ 288,339	$ 10,468	$ 298,807	$ -	$ -	$ -

Component Units

Long term obligations at June 30, 2018 and changes for the fiscal year then ended were as follows:

	Balance July 1, 2018	Increases	Decreases	Balance June 30, 2018	Amount Due Within One Year
Compensated Absences	$ 10,619	$ 2,481	$ -	$ 13,460	$ 13,460

3. Landfill Closure and Post-closure Care Cost

The County has closed its landfill and placed a final cover on the landfill in accordance with state and federal laws and regulations. In addition, state and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the site for five years after closure. These maintenance and monitoring functions were completed during the fiscal year ended December 31, 2000 and were estimated to cost $1,730 per year.

Since these maintenance and monitoring functions were completed during the fiscal year ended December 31, 2000, the County does not report any liability for landfill post-closure care.

4. Risk Management

The County is exposed to various forms of risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains commercial insurance coverage for these risks of loss which management believes to be sufficient to preclude any significant uninsured losses to the County. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

In addition, the County has joined together with other counties in the state as part of the ACCG-GSIWCF (a Workers' Compensation Self Insurance Fund), a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As a part of this risk pool, the County is obligated to pay all contributions and assessments prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the fund.

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 Workers' Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding of compensation therefor, 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.

C. NET POSITION/FUND BALANCES

The County reports the following net position/fund balances as restricted at year-end:

Jail Special Revenue Fund	$ 12,242
E-911 Special Revenue Fund	89,815
Condemnation of Controlled Substance Money Special Revenue Fund	18,965
Drug Abuse Treatment and Education Special Revenue Fund	25,213
2013 Special Purpose Local Options Sales Tax Capital Projects Fund	194,208
Total Restricted Net Position/Fund Balances	$ 340,443

D. BALANCES AND TRANSFERS/PAYMENTS WITHIN THE REPORTING ENTITY

1. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are described as "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans).

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

The County had no interfund receivables and payables at year end.

2. Transfers and Payments

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service. The government-wide statement of activities eliminates transfers as reported within the segregated governmental and business-type activities columns. Only transfers between the two columns appear in this statement.

The following table reports transfers and payments within the reporting entity:

	Transfers Out	
	General Fund	Total Transfers In
Transfers In:		
Governmental Activities		
E-911 Fund	$ 109,269	$ 109,269
Total Governmental Activities	109,269	109,269
Business-Type Activities		
Total Business-Type Activities	-	-
Total Transfers Out	$ 109,269	$ 109,269

NOTE 4 - RETIREMENT PLANS

Primary Government

A. COST SHARING, MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS

Public safety personnel and certain elected county officials participate in various cost sharing, multiple employer defined benefit pension plans as defined in Governmental Accounting Standards Board (GASB) Statements No. 67 and 68. These plans include the Peace Officers' Annuity and Benefit Fund, Sheriff's Retirement Fund, Superior Court Clerks' Retirement Fund, Judges of the Probate Courts Retirement Fund, and the Magistrate Judges Retirement Fund. The County has omitted all disclosures and pension expense amounts for these plans as they are not material to the County's financial statements.

B. DEFINED CONTRIBUTION PLAN

By authority of a resolution passed by the Board of Commissioners and state statute, the County has elected to participate in a retirement plan administered by Charles Schwab Trust Company. The plan is a defined contribution (money-purchase) plan in which contributions made by individual participants are credited to that individual participant's account.

Under the plan, the County allows employees the option of contributing up to 25% of their earnings to the plan. In addition to the employees' contribution, the County contributes one dollar for each dollar (up to 3% of annual salary) the employee contributes (subject to annual review during budgetary planning).

Benefits depend upon the sum of the employees' contribution to the plan with investment earnings and the County financed contribution to the plan with investment earnings. Upon retirement or employment termination, employees are entitled to either a lump sum distribution of the employee and employer contributions with investment earnings or the option of receiving monthly, semi-annual, or annual payments based on an amount equal to the amount of the employee contributions with investment earnings. Employees are vested immediately in the County financed contributions to the plan.

The County's total payroll was $1,664,987 and the County's contributions were based on a payroll of $703,146 for the year ended December 31, 2018. Employee contributions to the plan amounted to $18,162, or 2.58% of the total covered payroll. Employer contributions to the plan amounted to $10,576 to the plan, or 1.50% of the total covered payroll. A total of 19 employees participated in the plan for the year ended December 31, 2018. The County made its required contributions of $10,576 for the year and no liability for contributions at year end.

Component Units

A. CALHOUN COUNTY BOARD OF HEALTH

Plan Description

The Employees' Retirement System (ERS) is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the OCGA assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov.

Benefits Provided

The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 198s. Members hired on or after July 1, 1982 but prior to January 1, 2009 are new plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or the New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the old plan, the new plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, post-retirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions

Member contributions under the old plan are 4% of annual compensation, up to $4,200, plus 6% of annual compensation in excess of $4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Calhoun County Health Department's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2018 was 24.81% of annual covered payroll for old and new plan members and 21.78% for GSEPS members. The rates include the annual actuarially determined employer contribution rate of 24.69% of annual covered payroll for old and new plan members and 21.66% for GSEPS members, plus 0.12% adjustment for HB 751 one-time benefit adjustment of 3% to retired state employees.

The employees of the Calhoun County Health Department are covered by the Employees' Retirement System of the State of Georgia. Total retirement contributions for the year ended June 30, 2018 were $22,271 based on qualifying salaries of $91,017.

GASBS No. 68

The following schedules reflect GASBS No. 68 reporting information:

Contributions made during the measurement period (fiscal year ended June 30, 2017):	$ 24,632
Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:	
Employer's proportionate share of net pension liability	$ 164,403
Employer's proportion of net pension liability	0.004048%
Increase(decrease) from proportion measured as of June 30, 2016	0.000407%
Employer's recognized pension expense	$ 15,235

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	$ 1801	$ 1
Changes in assumptions	374	-
Net differences between projected and actual earnings on pension plan investments	-	409
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,569	3,533
Employer contributions subsequent to the Measurement date	22,271	-
Totals	$ 35,015	$ 3,943

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2019	$ 1,143
2020	10,474
2021	1,846
2022	(4,662)
2023	-
Thereafter	-

Actuarial Assumptions

The total pension liability as of June 30, 2017, was determined by an actuarial valuation as of June 30, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	3.25-7.00%, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Post-retirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward two (2) years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disability Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries projection scale BB and set back seven (7) years for males and set forward three (3) years for females was used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual numbers of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2019–June 30, 2014.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of real rates of return (expected nominal returns, net of pension plan investment expense and assumed rate of 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.

Discount Rate

The discount rate used to measure the collective total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine total pension liability.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Employer's proportionate share of the net liability	$ 232,046	$ 164,403	$ 106,701

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement Systems of Georgia Financial Report which is publicly available at www.ers.ga.gov/financials.

NOTE 5 – OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

Component Units

A. CALHOUN COUNTY BOARD OF HEALTH

1. Group Term Life Insurance

At June 30, 2018, the Calhoun County Health Department reported a liability (asset) of $15,082 for its proportionate share of the OPEB liability (asset). The net OPEB liability (asset) was measured as of June 30, 2017. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2016. An expected total OPEB liability (asset) as of June 30, 2017 was determined using standard roll-forward techniques. The Calhoun County Health Department's proportion of the net OPEB liability (asset) was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2017. At June 30, 2017, the Calhoun County Health Department's proportion was 0.005803%, which was an increase of 0.000508% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Calhoun County Health Department recognized OPEB expense of $(1,726). At June 30, 2018, the Calhoun County Health Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Contributions made during the measurement period (fiscal year ended June 30, 2017):	$ -

Other Post-Employment Benefits (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs:

Employer's proportionate share of net OPEB liability (asset)	$ (15,082)
Employer's proportion of net OPEB liability	0.005803%
Increase/decrease from proportion measured as of June 30, 2016	0.000508%
Employer's recognized OPEB expense	$ (1,726)

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	$ -	$ -
Changes in assumptions	-	-
Net differences between projected and actual earnings on OPEB plan investments	-	2,305
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	665
Employer contributions subsequent to the Measurement date	-	-
Totals	$ -	$ 2,970

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2019	$ (908)
2020	(909)
2021	(576)
2022	(577)
2023	-
Thereafter	-

Actuarial Assumptions

The total OPEB liability as of June 30, 2017, was determined by an actuarial valuation as of June 30, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	Includes inflation
ERS	3.25-7.00%
GJRS	4.50%
LRS	N/A
Investment rate of return	7.50%, net of pension plan investment expense, including inflation
Healthcare cost trend rate	N/A

Postretirement rates were based on the RP-200 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and for dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the plan.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2009-June 30, 2014.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of real rates of return (expected nominal returns, net of pension plan investment expense and assumed rate of 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.

Discount Rate

The discount rate used to measure the total OPEB liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine total OPEB liability.

Sensitivity of the Employer's proportionate share of the net OPEB liability to changes in the discount rate:

The following presents the Calhoun County Health Department's proportionate share of the net OPEB liability calculated using the discount rate of 7.50%, as well as what the Calhoun County Health Department's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percent lower (6.50%) or 1-percent higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Employer's proportionate share of the net OPEB liability	$ (8,255)	$ (15,082)	$ (20,677)

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ERS comprehensive financial report which is publicly available at www.ers.ga.gov/financials.

2. State Health Benefits Plan

At June 30, 2018, the Calhoun County Health Department reported a liability of $142,027 for its proportionate share of the OPEB liability. The net OPEB liability was measured as of June 30, 2017. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2016. An expected total OPEB liability (asset) as of June 30, 2017 was determined using standard roll-forward techniques. The Calhoun County Health Department's proportion of the net OPEB liability (asset) was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2017. At June 30, 2017, the Calhoun County Health Department's proportion was 0.003486%, which was an increase of 0.000242% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Calhoun County Health Department recognized OPEB expense of $8,508. At June 30, 2018, the Calhoun County Health Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Contributions made during the measurement period (fiscal year ended June 30, 2017):	$ 17,367

Other Post-Employment Benefits (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs:

Employer's proportionate share of net OPEB liability (asset)	$ 142,027
Employer's proportion of net OPEB liability	0.003486%
Increase/decrease from proportion measured as of June 30, 2016	0.000242%
Employer's recognized OPEB expense	$ 8,508

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	$ -	$ -
Changes in assumptions	-	10,286
Net differences between projected and actual earnings on OPEB plan investments	608	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	8,707	-
Employer contributions subsequent to the Measurement date	15,685	-
Totals	$ 25,000	$ 10,286

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2019	$ (324)
2020	(324)
2021	(324)
2022	1
2023	-
Thereafter	-

Actuarial Assumptions

Costs were determined using the Projected Unit Credit Actuarial Cost Method. The annual service cost is the present value of the portion of the projected benefit attributable to participation service during the upcoming year, and the actuarial accrued liability (AAL) is equal to the present value of the portion of the projected benefit attributable to service before the valuation date. Service from hire date through the date of full retirement was used in allocating costs.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine total OPEB liability.

Sensitivity of the Employer's proportionate share of the collective net OPEB liability to changes in the discount rate:

	1% Decrease (2.60%)	Current Discount Rate (3.60%)	1% Increase (4.60%)
Employer's proportionate share of the net OPEB liability	$ 169,851	$ 142,027	$ 119,822

Sensitivity of the Employer's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Employer's proportionate share of the net OPEB liability	$ 117,389	$ 142,027	$ 173,213

OPEB Plan Fiduciary Net Position
Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ERS comprehensive financial report which is publicly available at www.ers.ga.gov/financials.

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. LITIGATION

No litigation is pending (or has been threatened) against the County at December 31, 2018 that management believes would be material to the financial statements.

B. CONTINGENCIES

1. Hospital Authority of Calhoun County

On December 31, 2009, the County entered into an agreement with the Hospital Authority of Calhoun County. Under this agreement, the Authority has issued a note in the aggregate principal amount of $935,000 in order to finance the acquisition, construction and equipping certain capital improvements for the Hospital Authority of Calhoun County. In consideration of the Authority's doing so, the County has agreed to pay to the Authority amounts sufficient to pay the debt service on this note and to levy an ad-valorem property tax on all property in the County subject to such tax, in order to pay the debt service.

Under the terms of this agreement, these annual debt service payments are due in monthly installments beginning January 2010 and ending January 2020.

In addition, on August 1, 2007, the County entered into an agreement with the Hospital Authority of Calhoun County. Under this agreement, the Authority has issued a note in the aggregate principal amount of $1,247,500 in order to finance the acquisition, construction and equipping certain capital improvements for the Hospital Authority of Calhoun County. In consideration of the Authority's doing so, the County has agreed to pay to the Authority amounts sufficient to pay the debt service on this note and to levy and ad-valorem property tax on all property in the County subject to such tax, in order to pay the debt service.

Except for the joint venture relationship described in Note 1-B.3., the County has not entered into any arrangement under which the County would assume any actual or potential liability for the obligations of any governmental or private agency, authority, or instrumentality.

C. GRANTS

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.

NOTE 7 - SUBSEQUENT EVENTS

There were no subsequent events, which would materially affect the financial statements and require disclosure.

NOTE 8 – PRIOR PERIOD ADJUSTMENT

Component Units

The Calhoun County Health Department has determined a restatement to beginning net position was required for the implementation of GASBS No. 75, which required retroactive reporting of opening balances. The effect of the restatement resulted in a change to the beginning net position as follows:

Net Position, as previously reported	$ 127,830
Restatement for implementation of GASBS No. 75 for balances as of June 30, 2017:	
Net OPEB asset	10,387
Net OPEB liability	(151,857)
Deferred Outflows of Resources	17,367
Net Position, as restated	$ 3,727

CALHOUN COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 2,395,167	$ 2,395,167	$ 2,400,133	$ 4,966
Licenses and Permits	11,000	11,000	13,205	2,205
Fines and Forfeitures	33,000	33,000	79,105	46,105
Charges for Services	306,800	306,800	334,764	27,964
Intergovernmental	287,208	287,208	1,058,330	771,122
Miscellaneous	87,100	87,100	68,308	(18,792)
Total Revenues	3,120,275	3,120,275	3,953,845	833,570
EXPENDITURES				
General Government	1,033,958	1,033,958	1,008,829	25,129
Public Safety	697,575	697,575	1,008,340	(310,765)
Court System	367,051	367,051	413,799	(46,748)
Roads and Bridges	269,750	269,750	827,975	(558,225)
Health and Welfare	540,955	540,955	651,316	(110,361)
Total Expenditures	2,909,289	2,909,289	3,910,259	(1,000,970)
Excess (Deficiency) of Revenues Over Expenditures	210,986	210,986	43,586	(167,400)
OTHER FINANCING SOURCES (USES)				
Proceeds on Disposal of Capital Assets	-	-	27,396	27,386
Transfers In	-	-	-	-
Transfers Out	(210,986)	(210,986)	(109,269)	(101,717)
Net Other Financing Source (Uses)	(210,986)	(210,986)	(81,873)	(129,113)
Net Change in Fund Balance	-	-	(38,287)	(38,287)
Fund Balance – Beg of Year	1,888,597	1,888,597	1,888,597	-
Fund Balance – End of Year	$ 1,588,597	$ 1,588,597	$ 1,850,310	$ (38,287)

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
TAXES				
Ad-Valorem Taxes and Commissions	$ 2,082,917	$ 2,082,917	$ 2,000,501	$ (82,416)
EMS Tax	950	950	-	(950)
Local Option Sales Tax	199,000	199,000	266,993	67,993
Insurance Premiums Tax	90,000	90,000	103,968	13,968
Alcoholic Beverage Taxes	2,500	2,500	2,493	(7)
Real Estate Transfer Tax	800	800	596	(204)
Railroad Equipment Tax	19,000	19,000	25,582	6,582
Total Taxes	2,395,167	2,395,167	2,400,133	4,966
LICENSES AND PERMITS				
Business Licenses and Permits	11,000	11,000	13,205	2,205
Total Licenses and Permits	11,000	11,000	13,205	2,205
FINES AND FORFEITURES				
Fines and Forfeitures	33,000	33,000	79,105	46,105
Total Fines and Forfeitures	33,000	33,000	79,105	46,105
CHARGES FOR SERVICES				
Mapping Fees	50	50	-	(50)
Landfill	750	750	1,281	531
Ambulance Charges	200,000	200,000	203,192	3,192
Sheriff Fees	80,000	80,000	104,671	24,671
Magistrate Court Fees	14,000	14,000	14,329	329
Probate Court Fees	-	-	-	-
Clerk of Superior Court Fees	12,000	12,000	11,291	(709)
Total Charges for Services	$ 306,800	$ 306,800	$ 334,764	$ 27,964

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
INTERGOVERNMENTAL REVENUE				
Federal Government	$ -	$ -	$ -	$ -
State Government:				
GEMA	-	-	11,883	11,883
EMS Trauma Grant	-	-	3,134	3,134
Family Connections	45,000	45,000	51,760	6,760
FLPA Grant	-	-	748,197	748,197
LMIG Grant	170,000	170,000	243,356	73,356
DOT Construction Contracts	72,208	72,208	-	(72,208)
Other Local Governments	-	-	-	-
Total Intergovernmental Revenue	287,208	287,208	1,058,330	771,122
MICELLANEOUS REVENUE				
Rents	44,100	44,100	47,580	3,480
Sale of Pipe	23,000	23,000	7,722	(15,278)
Other Revenue	20,000	20,000	13,006	(6,994)
Total Miscellaneous Revenue	87,100	87,100	68,308	(18,792)
GRAND TOTAL REVENUES	$ 3,120,275	$ 3,120,275	$ 3,953,845	$ 833,570

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
GENRAL GOVERNMENT				
General Administration:				
Commissioner's Salaries	$ 18,000	$ 18,000	$ 22,276	$ (4,276)
Clerk's Salaries	45,000	45,000	44,579	421
FICA Taxes	4,590	4,590	5,114	(524)
Employee Retirement	12,000	12,000	11,609	391
Office Expenditures	5,000	5,000	7,650	(2,650)
Telephone	7,400	7,400	3,925	3,475
County Attorney	7,000	7,000	7,257	(257)
Dues	3,800	3,800	4,338	(538)
Public Officials' Bonds	2,000	2,000	1,700	300
Advertising	1,500	1,500	3,089	(1,589)
Audit	22,000	22,000	18,500	3,500
Coroner	15,000	15,000	12,430	2,570
Employee Insurance	252,600	252,600	218,943	33,657
Workers Compensation Insurance	50,000	50,000	45,108	4,892
Other Insurance	60,500	60,500	48,605	11,895
Unemployment Taxes	4,000	4,000	2,199	1,801
Schools and Travel	15,000	15,000	30,593	(15,593)
Library Subsidy	25,000	25,000	25,000	-
Computer Support	6,000	6,000	10,830	(4,830)
Interest	-	-	3,454	(3,454)
Miscellaneous	-	-	2,602	(2,602)
Capital Outlay	-	-	-	-
Total General Administration	556,390	556,390	529,801	26,589
Tax Commissioner:				
Tax Commissioner Salary	56,427	56,427	56,427	-
Clerical	33,000	33,000	30,000	3,000
FICA Taxes	6,459	6,459	6,356	103
Computer Maintenance and Support	8,200	8,200	11,454	(3,254)
Schools and Travel	6,000	6,000	4,607	1,393
Office Supplies	12,000	12,000	10,028	1,972
Telephone	1,500	1,500	1,882	(382)
Advertising and Dues	300	300	3,329	(3,029)
Miscellaneous	-	-	-	-
Capital Outlay	500	500	-	500
Total Tax Commissioner	$ 124,386	$ 124,386	$ 124,083	$ 303

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
GENRAL GOVERNMENT (continued)				
Tax Appraiser and Assessors:				
Clerk and Board of Assessors' Salary	$ 13,900	$ 13,900	$ 14,186	$ (286)
Tax Appraiser Salary	58,000	58,000	58,000	-
Timber Appraiser	3,500	3,500	-	3,500
FICA Taxes	5,696	5,696	5,014	682
Office Expenditures	6,500	6,500	9,778	(3,278)
Computer Support	500	500	-	500
Utilities and Telephone	1,600	1,600	4,102	(2,502)
Dues, Advertising, Schools, and Travel	6,750	6,750	4,981	1,769
Gas and Oil	750	750	281	469
Mapping	500	500	3,500	(3,000)
Capital Outlay	3,000	3,000	-	3,000
Total Tax Appraiser and Assessors	100,696	100,696	99,842	854
Public Buildings:				
Salaries	16,500	16,500	17,280	(780)
FICA Taxes	1,263	1,263	1,293	(30)
Repairs and Maintenance	25,000	25,000	21,386	3,614
Supplies	10,500	10,500	11,549	(1,049)
Utilities	46,000	46,000	40,740	5,260
Pest Control	4,500	4,500	3,150	1,350
Miscellaneous	2,500	2,500	1,215	1,285
Capital Outlay	-	-	-	-
Total Public Buildings	106,263	106,263	96,613	9,650
Board of Registrars:				
Salaries	20,000	20,000	22,131	(2,131)
FICA Taxes	1,390	1,390	1,586	(196)
Office Expenditures	1,500	1,500	848	652
Advertising and Dues	25	25	20	5
Telephone	1,700	1,700	2,115	(415)
Schools and Travel	1,300	1,300	1,387	(87)
Per Diem	11,000	11,000	7,013	3,987
Capital Outlay	500	500	-	500
Total Board of Registrars	$ 37,415	$ 37,415	$ 35,100	$ 2,315

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
GENRAL GOVERNMENT (continued)				
County Agent:				
Salaries	$ 36,725	$ 36,725	$ 34,225	$ 2,500
FICA Taxes	2,810	2,810	2,417	393
Retirement	6,174	6,174	5,555	619
Repair and Maintenance	1,500	1,500	2,604	(1,104)
Telephone	2,400	2,400	3,139	(739)
Gas and Oil	2,000	2,000	2,622	(622)
Materials, Supplies, and Soil Sample	5,000	5,000	4,156	844
Travel Supplement	2,400	2,400	2,843	(443)
Miscellaneous	1,045	1,045	1,545	(500)
Capital Outlay	100	100	-	100
Total County Agent	60,154	60,154	59,106	1,048
Emergency Management/Fire Department:				
Salaries	10,000	10,000	10,000	-
FICA Taxes	544	544	765	(221)
Hardware, Tools, and Supplies	7,500	7,500	8,713	(1,213)
Vehicle Repair and Maintenance	4,500	4,500	16,052	(11,552)
Radio Expenditures	3,000	3,000	4,736	(1,736)
Dues, Schools, and Travel	1,500	1,500	275	1,225
Pagers/Telephone	3,500	3,500	3,945	(445)
Gas and Oil	1,500	1,500	3,082	(1,582)
Equipment Maintenance	3,000	3,000	8,906	(5,906)
Miscellaneous	300	300	-	300
Capital Outlay	5,500	5,500	-	5,500
Total Emergency Management/Fire Department	40,844	40,844	56,474	(15,630)
Other:				
Georgia Forestry Commission	7,810	7,810	7,810	-
Total Other	7,810	7,810	7,810	-
Total General Government	$ 1,033,958	$ 1,033,958	$ 1,008,829	$ 25,129

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
PUBLIC SAFETY				
Sheriff's Department:				
Sheriff's Salary	$ 63,469	$ 63,469	$ 63,469	$ -
Sheriff's Secretary Salary	36,570	36,570	39,681	(3,111)
Deputy and Jailer Salaries	351,000	351,000	463,582	(112,582)
FICA Taxes	34,505	34,505	42,319	(7,814)
Office and Other Supplies	8,000	8,000	6,479	1,521
Telephone	9,000	9,000	8,967	33
Gas and Oil	20,000	20,000	48,479	(28,479)
Auto Repair	12,000	12,000	21,795	(9,795)
Radio Repair	1,500	1,500	301	1,199
Computer Support	11,000	11,000	25,435	(14,435)
Dues	681	681	725	(44)
Schools and Travel	6,000	6,000	3,062	2,938
Uniforms	2,500	2,500	3,220	(720)
Advertising	100	100	380	(280)
Miscellaneous	500	500	1,025	(525)
Capital Outlay:	500	500	*	(34,475)
2019 Chevrolet Police Tahoe	*	*	34,975	*
Total Sheriff's Department	557,325	557,325	763,894	(206,569)
Jail:				
Inmate Housing	5,000	5,000	43,650	(38,650)
Repairs and Supplies	15,500	15,500	30,134	(14,634)
Utilities	16,850	16,850	12,596	4,254
Medical Expenditures	15,000	15,000	22,428	(7,428)
Prisoner Meals	80,000	80,000	133,232	(53,232)
Schools and Travel	3,000	3,000	1,312	1,688
Miscellaneous	4,400	4,400	1,094	3,306
Capital Outlay	500	500	-	500
Total Jail	140,250	140,250	244,446	(104,196)
Total Public Safety	$ 697,575	$ 697,575	$ 1,008,340	$ (310,765)

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
COURT SYSTEM				
Probate and Magistrate Court:				
Probate Judge's Salary	$ 83,611	$ 83,611	$ 83,611	$ -
Magistrate and Clerk Salary	31,584	31,584	31,584	-
FICA Taxes	8,813	8,813	8,583	230
Office Supplies	7,500	7,500	9,070	(1,570)
Advertising	500	500	155	345
Telephone	2,000	2,000	2,403	(403)
Dues	1,000	1,000	515	485
Schools and Travel	7,500	7,500	9,044	(1,544)
Election Expenditures	15,000	15,000	36,039	(21,039)
Vital Statistics	100	100	-	100
Miscellaneous	700	700	1,206	(506)
Capital Outlay	1,000	1,000	-	1,000
Total Probate and Magistrate Court	159,308	159,308	182,210	(22,902)
Superior Court:				
Clerk of Superior Court Salary	60,886	60,886	60,886	-
Clerk's Salary	44,000	44,000	44,000	-
Salaries Supplement, Appeals Administration	-	-	3,883	(3,883)
Juvenile Court Prosecutor	3,300	3,300	2,200	1,100
Superior Court Judge Supplement	5,184	5,184	7,473	(2,289)
FICA Taxes	7,423	7,423	8,389	(966)
Telephone	700	700	2,383	(1,683)
Office Supplies	20,000	20,000	20,138	(138)
Advertising	500	500	125	375
Dues	250	250	250	-
Schools and Travel	3,000	3,000	6,144	(3,144)
Superior Court Judge's Expenditures	2,000	2,000	2,000	-
District Attorney's Office Expenditures	9,000	9,000	19,414	(10,414)
Court Reporters	8,500	8,500	16,270	(7,770)
Court Appointed Attorneys	40,000	40,000	37,698	2,302
Juvenile Judge Office Expenditures	2,000	2,000	-	2,000
Miscellaneous	-	-	336	(336)
Capital Outlay	1,000	1,000	-	1,000
Total Superior Court	207,743	207,743	231,589	(23,846)
Total Court System	$ 367,051	$ 367,051	$ 413,799	$ (46,748)

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
ROADS AND BRIDGES				
Road Department:				
Salaries	$ 184,000	$ 184,000	$ 172,548	$ 11,452
FICA Taxes	14,076	14,076	12,921	1,155
Hardware, Tools, and Supplies	-	-	752	(752)
Gas and Oil	-	-	-	-
Telephone	-	-	379	(379)
Uniforms	-	-	-	-
Repair and Maintenance	-	-	-	-
Miscellaneous	-	-	-	-
Road Resurfacing-Infrastructure	71,674	71,674	641,375	(569,701)
Capital Outlay	-	-	-	-
Total Roads and Bridges	269,750	269,750	827,975	(558,225)
HEALTH AND WELFARE				
Emergency Medical Service:				
Salaries	278,500	278,500	307,362	(28,862)
FICA Taxes	21,306	21,306	22,646	(1,340)
Ambulance License	5,300	5,300	5,300	-
Operating Supplies	10,000	10,000	15,519	(5,519)
Billing Service	15,000	15,000	14,975	25
Schools and Travel	1,000	1,000	-	1,000
Telephone	1,600	1,600	2,297	(697)
Utilities	7,000	7,000	6,158	842
Vehicle and Equipment Repair	13,500	13,500	8,506	4,994
Radio Repair	1,500	1,500	284	1,216
Uniforms	2,000	2,000	-	2,000
Gas and Oil	10,000	10,000	13,981	(3,981)
Miscellaneous	3,706	3,706	1,254	2,452
Capital Outlay:	500	500	*	(23,641)
Panasonic Touchbook 54 GB	*	*	5,148	*
Replace Engine in F350 Ambulance	*	*	18,993	*
Total Emergency Medical Service	$ 370,912	$ 370,912	$ 422,423	$ (51,511)

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
HEALTH AND WELFARE (continued)				
Health Department:				
Health Department Appropriations	$ 57,184	$ 57,184	$ 57,166	$ 18
Health Department Travel	900	900	2,475	(1,575)
Repair and Maintenance	-	-	40	(40)
Terrell-Lee MR Center	1,200	1,200	1,200	-
Total Health Department	59,284	59,284	60,881	(1,597)
Public Health and Welfare:				
Hospital Bond Supplement	98,259	98,259	98,259	-
DFCS	10,000	10,000	10,000	-
DFCS Grounds Maintenance	-	-	1,885	(1,885)
Arlington Nutrition Center	2,500	2,500	2,500	-
Chickasawhatchee Project DNR	-	-	10,593	(10,593)
Family Connections	-	-	44,775	(44,775)
Miscellaneous	-	-	-	-
Total Public Health and Welfare	110,759	110,759	168,012	(57,253)
Total Health and Welfare	540,955	540,955	651,316	(110,361)
GRAND TOTAL EXPENDITURES	$ 2,909,289	$ 2,909,289	$ 3,910,259	$ 1,000,970)

The accompanying notes are an integral part of these financial statements.

CALHOUN COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULES
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2018

A. BUDGETARY INFORMATION

Annual budgets have been adopted on a basis consistent with generally accepted accounting principles for all governmental funds.

B. EXPENDITURES OVER APPROPRIATIONS

The County incurred expenditures, which exceeded appropriations, for the following departments and corresponding amounts:

Public Safety	$ 310,765
Court System	46,748
Roads and Bridges	558,225
Health and Welfare	110,361

CALHOUN COUNTY, GEORGIA
CALHOUN COUNTY BOARD OF HEALTH – COMPONENT UNIT
ERS EMPLOYER AGENCY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
DECEMBER 31, 2018

	2015	2016	2017	2018
Employer's proportion of the net pension liability	.003837%	.004260%	.003641%	.004048%
Employer's proportionate share of the net pension liability	$ 143,799	$ 172,590	$ 172,235	$ 164,403
Employer's covered-employee payroll during the measurement period	$ 100,856	$ 85,385	$ 101,316	$ 91,017
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	142.58%	202.13%	170.00%	180.63%
Plan fiduciary net position as a percentage of the total pension liability	77.99%	76.20%	72.34%	76.33%

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

CALHOUN COUNTY, GEORGIA
CALHOUN COUNTY BOARD OF HEALTH – COMPONENT UNIT
ERS EMPLOYER AGENCY
SCHEDULE OF CONTRIBUTIONS EMPLOYEES' RETIREMENT SYSTEM
DECEMBER 31, 2018

	2009	2010	2011	2012
Contractually required contribution	$ 14,292	$ 14,447	$ 14,151	$ 13,371
Contributions in relation to the contractually required contribution	14,292	14,447	14,151	13,371
Contribution deficiency (excess)	-	-	-	-
Covered-employee payroll	137,289	133,800	118,818	114,794
Contributions as a percentage of covered-employee payroll	10.41%	10.80%	11.91%	11.63%

CALHOUN COUNTY, GEORGIA
CALHOUN COUNTY BOARD OF HEALTH – COMPONENT UNIT
ERS EMPLOYER AGENCY
SCHEDULE OF CONTRIBUTIONS EMPLOYEES' RETIREMENT SYSTEM
DECEMBER 31, 2018

2013	2014	2015	2016	2017	2018
$ 10,830	$ 15,137	$ 21,635	$ 20,928	$ 24,632	$ 22,271
10,830	15,137	21,635	20,928	24,632	22,271
-	-	-	-	-	-
72,681	83,330	100,856	85,385	101,316	91,017
14.90%	18.17%	21.45%	24.51%	24.31%	24.47%

CALHOUN COUNTY, GEORGIA
CALHOUN COUNTY BOARD OF HEALTH – COMPONENT UNIT
SEAD – OPEB EMPLOYER
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
DECEMBER 31, 2018

	2018
Employer's proportion of the net OPEB liability (asset)	.005803%
Employer's proportionate share of the net OPEB liability (asset)	$ (15,082)
Employer's covered-employee Payroll	$ 91,017
Employer's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	16.57%
Plan fiduciary net position as a percentage of the total OPEB liability	130.17%

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

CALHOUN COUNTY, GEORGIA
CALHOUN COUNTY BOARD OF HEALTH – COMPONENT UNIT
SEAD – OPEB EMPLOYER
SCHEDULE OF CONTRIBUTIONS OTHER POST-EMPLOYMENT BENEFITS
DECEMBER 31, 2018

	2018
Contractually required contribution	$ -
Contributions in relation to the contractually required contribution	-
Contribution deficiency (excess)	-
Covered-employee payroll	91,017
Contributions as a percentage of covered-employee payroll	0.00%

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

CALHOUN COUNTY, GEORGIA
CALHOUN COUNTY BOARD OF HEALTH – COMPONENT UNIT
SHBP – OPEB EMPLOYER
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
DECEMBER 31, 2018

	2018
Employer's proportion of the net OPEB liability (asset)	.003486%
Employer's proportionate share of the net OPEB liability (asset)	$ 142,027
Employer's covered-employee Payroll	$ 91,017
Employer's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	156.04%
Plan fiduciary net position as a percentage of the total OPEB liability	17.34%

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

CALHOUN COUNTY, GEORGIA
CALHOUN COUNTY BOARD OF HEALTH – COMPONENT UNIT
SHBP – OPEB EMPLOYER
SCHEDULE OF CONTRIBUTIONS OTHER POST-EMPLOYMENT BENEFITS
DECEMBER 31, 2018

	2018
Contractually required contribution	$ 15,685
Contributions in relation to the contractually required contribution	15,685
Contribution deficiency (excess)	-
Covered-employee payroll	91,017
Contributions as a percentage of covered-employee payroll	17.23%

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

A. CHANGES OF ASSUMPTIONS

1. ERS Employer Agency
   On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among these changes were the updates to rates of mortality, retirement, disability, withdrawal, and salary increases.

2. SEAD-OPEB Employer
   On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among these changes were the updates to rates of mortality, retirement, disability, withdrawal, and salary increases.

3. SHBP-OPEB Employer
   Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in benefit provisions or applicable law.

CALHOUN COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS

	DECEMBER 31, 2018	DECEMBER 31, 2017
ASSETS		
Cash and Cash Equivalents	$ 1,702,718	$ 1,833,776
Property Taxes Receivable	365,851	178,559
Local Option Sales Tax Receivable	26,512	16,752
Alcoholic Beverages Taxes Receivable	195	174
Accounts Receivable - Ambulance Charges	10,733	17,540
Due from Other Agencies and Individuals	29,660	22,944
Total Assets	$ 2,135,669	$ 2,069,745
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Accounts Payable	72,155	55,904
Payroll Taxes and Withholdings Payable	12,447	139
Tax Sale Escrow - Reserved for Claims	16,344	16,344
Total Liabilities	100,946	72,387
Deferred Inflows of Resources:		
Unavailable Revenue-Property Tax	184,413	108,761
Total Deferred Inflows	184,413	108,761
Fund Balance:		
Fund Balance Unassigned	1,850,310	1,888,597
Total Fund Balance	1,850,310	1,888,597
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 2,135,669	$ 2,069,745

CALHOUN COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	DECEMBER 31,	
	2018	**2017**
REVENUES		
Taxes	$ 2,400,133	$ 2,487,871
Licenses and Permits	13,205	11,798
Fines & Forfeitures	79,105	55,676
Charges for Services	334,764	373,469
Intergovernmental	1,058,330	372,919
Miscellaneous	68,308	74,270
Total Revenues	3,953,845	3,376,003
EXPENDITURES		
General Government	1,008,829	1,238,309
Public Safety	1,008,340	876,538
Court System	413,799	401,911
Roads and Bridges	827,975	225,106
Health and Welfare	651,316	599,321
Total Expenditures	3,910,259	3,341,185
Excess (Deficiency) of Revenues Over Expenditures	43,586	34,818
OTHER FINANCING SOURCES (USES)		
Proceeds on Disposal of Capital Assets	27,396	2,759
Transfers In	-	-
Transfers Out	(109,269)	(98,741)
Total Other Financing Sources (Uses)	(81,873)	(95,982)
Net Change in Fund Balance	(38,287)	(61,164)
Fund Balance – Beginning of Year	1,888,597	1,949,761
Fund Balance – End of Year	$ 1,850,310	$ 1,888,597

CALHOUN COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES
FOR THE YEARS ENDED

	DECEMBER 31,	
	2018	**2017**
TAXES		
Ad Valorem Taxes and Commissions	$ 2,000,501	$ 2,146,149
EMS Tax	-	150
Local Option Sales Tax	266,993	221,359
Insurance Premiums Tax	103,968	96,421
Alcoholic Beverage Taxes	2,493	2,570
Real Estate Transfer Tax	596	632
Railroad Equipment Tax	25,582	20,590
Total Taxes	2,400,133	2,487,871
LICENSES AND PERMITS		
Business Licenses and Permits	13,205	11,798
Total Licenses and Permits	13,205	11,798
FINES AND FORFEITURES		
Fines and Forfeitures	79,105	55,676
Total Fines and Forfeitures	79,105	55,676
CHARGES FOR SERVICES		
Mapping Fees	-	75
Landfill	1,281	584
Ambulance Charges	203,192	230,448
Sheriff Fees	104,671	117,253
Magistrate Court Fees	14,329	13,983
Probate Court Fees	-	-
Clerk of Superior Court Fees	11,291	11,126
Total Charges for Services	334,764	373,469
INTERGOVERNMENTAL REVENUE		
Federal Government	-	-
State Government:		
GEMA	11,883	80,365
Pre-Disaster Hazard Mitigation	-	8,437
EMS Trauma Equipment Grant	3,134	-
Family Connections	51,760	45,206
FLPA Grant	748,197	-
LMIG Grant	243,356	238,911
Other Local Governments	-	-
Total Intergovernmental Revenue	1,058,330	372,919
MISCELLANEOUS REVENUE		
Rents	47,580	46,500
Sale of Pipe	7,722	18,653
Other Revenue	13,006	9,117
Total Miscellaneous Revenue	68,308	74,270
GRAND TOTAL REVENUES	$ 3,953,845	$ 3,376,003

CALHOUN COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	DECEMBER 31, 2018	DECEMBER 31, 2017
GENERAL GOVERNMENT		
General Administration:		
Commissioners Salaries	$ 22,276	$ 17,992
Clerk's Salaries	44,579	44,433
FICA Taxes	5,114	4,776
Employee Retirement	11,609	11,215
Office Expenditures	7,650	3,408
Telephone	3,925	813
County Attorney	7,257	7,776
Dues	4,338	1,574
Public Officials' Bonds	1,700	1,678
Advertising	3,089	2,155
Audit	18,500	18,500
Coroner	12,430	17,509
Employee Insurance	218,943	248,103
Workers Compensation Insurance	45,108	56,139
Other Insurance	48,605	56,426
Unemployment Taxes	2,199	3,017
Schools and Travel	30,593	19,970
Library Subsidy	25,000	25,000
SGRITA	-	150,426
Computer Support	10,830	9,959
Interest	3,454	-
Miscellaneous	2,602	10,756
Capital Outlay:		
18' x 36' Gas Pump Shelter	-	1,494
Total General Administration	529,801	713,119
Tax Commissioner:		
Tax Commissioner Salary	56,427	55,321
Clerical	30,000	26,000
FICA Taxes	6,356	5,928
Computer Maintenance and Support	11,454	10,104
Schools and Travel	4,607	7,837
Office Supplies	10,028	6,172
Telephone	1,882	1,878
Advertising and Dues	3,329	100
Miscellaneous	-	-
Capital Outlay	-	-
Total Tax Commissioner	124,083	113,340
Tax Appraiser and Assessors:		
Clerk and Board of Assessors' Salary	14,186	13,884
Tax Appraiser Salary	58,000	54,300
FICA Taxes	5,014	4,718
Office Expenditures	9,778	8,348
Utilities and Telephone	4,102	2,219
Dues, Advertising, Schools and Travel	$ 4,981	$ 5,571

CALHOUN COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	DECEMBER 31, 2018	DECEMBER 31, 2017
GENERAL GOVERNMENT (continued)		
Tax Appraiser and Assessors (continued):		
Gas and Oil	$ 281	$ 137
Mapping	3,500	-
Capital Outlay		
2014 Toyota Camry	-	17,742
Total Tax Appraiser and Assessors	99,842	106,919
Public Buildings:		
Salaries	17,280	16,390
FICA Taxes	1,293	1,225
Repairs and Maintenance	21,386	63,307
Supplies	11,549	5,537
Utilities	40,740	35,588
Pest Control	3,150	3,125
Miscellaneous	1,215	1,856
Capital Outlay:		
Foundation Repair-Health Department Building	-	38,043
Total Public Buildings	96,613	165,071
Board of Registrars:		
Salaries	22,131	18,990
FICA Taxes	1,586	1,351
Office Expenditures	848	299
Advertising and Dues	20	20
Telephone	2,115	1,924
Schools and Travel	1,387	1,283
Per Diem	7,013	5,055
Capital Outlay	-	-
Total Board of Registrars	35,100	28,922
County Agent:		
Salaries	34,225	28,253
FICA Taxes	2,417	1,826
Retirement	5,555	4,836
Repair and Maintenance	2,604	3,161
Telephone	3,139	2,360
Gas and Oil	2,622	2,250
Materials, Supplies and Soil Sample	4,156	5,194
Travel Supplement	2,843	3,010
Miscellaneous	1,545	760
Capital Outlay	-	-
Total County Agent	$ 59,106	$ 51,650

CALHOUN COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	DECEMBER 31, 2018	DECEMBER 31, 2017
GENERAL GOVERNMENT (continued)		
Emergency Management/Fire Department:		
Salaries	$ 10,000	$ 5,000
FICA Taxes	765	765
Hardware, Tools and Supplies	8,713	8,848
Vehicle Repair and Maintenance	16,052	9,153
Radio Expenditures	4,736	4,220
Dues, Schools and Travel	275	553
Pagers/Telephone	3,945	4,054
Gas and Oil	3,082	1,791
Equipment Maintenance	8,906	7,094
Miscellaneous	-	-
Capital Outlay:		
1961 Brush Truck	-	10,000
Total Emergency Management/Fire Department	56,474	51,478
Other:		
Georgia Forestry Commission	7,810	7,810
Total Other	7,810	7,810
Total General Government	1,008,829	1,238,309
PUBLIC SAFETY		
Sheriff's Department:		
Sheriff's Salary	63,469	62,224
Sheriff's Secretary Salary	39,681	37,900
Deputy and Jailer Salaries	463,582	416,014
FICA Taxes	42,319	40,009
Office and Other Supplies	6,479	9,454
Telephone	8,967	7,032
Gas and Oil	48,479	34,449
Auto Repair	21,795	14,333
Radio Repair	301	1,020
Computer Support Service	25,435	12,702
Dues	725	160
Schools and Travel	3,062	5,531
Uniforms	3,220	2,725
Advertising	380	-
Miscellaneous	1,025	1,591
Capital Outlay:		
2019 Chevrolet Police Tahoe	34,975	-
2017 Ford Explorer	-	29,950
2015 Ford Interceptor	-	25,850
Lights for Autos	-	3,701
(3) Tasers	-	3,284
Total Sheriff's Department	$ 763,894	$ 707,929

CALHOUN COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	DECEMBER 31, 2018	DECEMBER 31, 2017
PUBLIC SAFETY (continued)		
Jail:		
Inmate Housing	$ 43,650	$ -
Repairs and Supplies	30,134	20,562
Utilities	12,596	14,371
Telephone	-	-
Medical Expenditures	22,428	9,999
Prisoner Meals	133,232	117,744
Schools and Travel	1,312	4,262
Miscellaneous	1,094	1,671
Capital Outlay	-	-
Total Jail	244,446	168,609
Total Public Safety	1,008,340	876,538
COURT SYSTEM		
Probate and Magistrate Court:		
Probate Judge's Salary	83,611	87,035
Magistrate and Clerk Salary	31,584	30,603
FICA Taxes	8,583	8,375
Office Supplies	9,070	8,094
Advertising	155	20
Telephone	2,403	2,313
Dues	515	655
Schools	9,044	5,965
Election Expenditures	36,039	12,248
Vital Statistics	-	30
Miscellaneous	1,206	520
Capital Outlay	-	-
Total Probate and Magistrate Court	182,210	155,858
Superior Court:		
Clerk of Superior Court Salary	60,886	63,575
Clerk's Salary	44,000	37,960
Salaries Supplement, Appeals Administration	3,883	-
Juvenile Court Prosecutor	2,200	1,650
Superior Court Judge Supplement	7,473	7,395
FICA Taxes	8,389	7,844
Board of Equalization	-	-
Telephone	2,383	1,881
Office Supplies	20,138	19,098
Advertising	125	3,083
Dues	250	250
Schools and Travel	6,144	3,921
Superior Court Judge's Expenditures	2,000	-
District Attorney Office Expenditures	19,414	-
Court Reporter	16,270	14,836
Court Appointed Attorneys	$ 37,698	$ 34,415

CALHOUN COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	DECEMBER 31, 2018	DECEMBER 31, 2017
COURT SYSTEM (continued)		
Superior Court (continued):		
Juvenile Judge Office Expenditures	$ -	$ -
Miscellaneous	336	86
Capital Outlay:		
Shelving	-	50,059
Total Superior Court	231,589	246,053
Total Court System	413,799	401,911
ROADS AND BRIDGES		
Road Department:		
Salaries	172,548	152,417
FICA Taxes	12,921	11,349
Hardware, Tools and Supplies	752	-
Gas and Oil	-	-
Telephone	379	415
Uniforms	-	-
Repair and Maintenance	-	10,000
Miscellaneous	-	-
Road Resurfacing-Infrastructure	641,375	50,925
Capital Outlay	-	-
Total Roads and Bridges	827,975	225,106
HEALTH AND WELFARE		
Emergency Medical Service:		
Salaries	307,362	294,292
FICA Taxes	22,646	21,444
Ambulance License	5,300	5,300
Operating Supplies	15,519	13,978
Billing Service	14,975	19,390
Schools and Travel	-	540
Telephone	2,297	2,284
Utilities	6,158	6,622
Vehicle and Equipment Repair	8,506	6,803
Radio Repair	284	1,112
Uniforms	-	-
Gas and Oil	13,981	9,041
Miscellaneous	1,254	1,207
Capital Outlay:		
Panasonic Touchbook 54 GB	5,148	-
Replace Engine in F350 Ambulance	18,993	-
Total Emergency Medical Service	$ 422,423	$ 382,013

CALHOUN COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	DECEMBER 31, 2018	DECEMBER 31, 2017
HEALTH AND WELFARE (continued)		
Health Department:		
Health Department Appropriations	$ 57,166	$ 57,166
Health Department Travel	2,475	1,275
Repair and Maintenance	40	-
Terrell-Lee MR Center	1,200	1,200
Total Health Department	60,881	59,641
Public Health and Welfare:		
Hospital Bond Supplement	98,259	95,785
DFCS	10,000	10,000
DFCS Grounds Maintenance	1,885	-
Arlington Nutrition Center	2,500	2,500
Chickasawhatchee Project DNR	10,593	8,316
Family Connections	44,775	41,066
Miscellaneous	-	-
Total Public Health and Welfare	168,012	157,667
Total Health and Welfare	651,316	599,321
GRAND TOTAL EXPENDITURES	$ 3,910,259	$ 3,341,185

CALHOUN COUNTY, GEORGIA
2013 CALHOUN COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS

	DECEMBER 31, 2018	DECEMBER 31, 2017
ASSETS		
Cash and Cash Equivalents	$ 173,719	$ 86,057
Intergovernmental Receivable:		
State Government-Special Purpose Local Option Sales Tax	36,281	31,677
Total Assets	210,000	117,734
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	15,792	7,917
Total Liabilities	15,792	7,917
Fund Balance:		
Fund Balance Restricted for SPLOST Projects	194,208	109,817
Total Fund Balance	194,208	109,817
Total Liabilities and Fund Balance	$ 210,000	$ 117,734

CALHOUN COUNTY, GEORGIA
2013 CALHOUN COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	DECEMBER 31, 2018	DECEMBER 31, 2017
REVENUES		
Taxes: Special Purpose Local Option Sales Tax	470,583	382,726
Total Revenues	470,583	382,726
EXPENDITURES		
Current:		
Roads and Bridges:		
Repairs and Maintenance	49,610	61,609
Hardware, Tools, and Supplies	43,276	44,836
Gas and Oil	55,343	53,919
Road Maintenance	39,603	33,000
Uniforms	5,055	4,060
Miscellaneous	-	512
Total Roads and Bridges	192,887	197,936
Health and Welfare:		
Landfill Utilities	1,768	1,583
Landfill Miscellaneous	30,416	24,611
Total Health and Welfare	32,184	26,194
Intergovernmental:		
Distributions to Morgan	19,789	16,412
Distributions to Leary	20,855	17,372
Distributions to Edison	40,742	33,790
Distributions to Arlington	34,922	28,963
Total Intergovernmental	116,308	96,537
Total Current Expenditures	341,379	320,667
Capital Outlay:		
2018 JD HX15 Rotary Cutter	15,950	-
JD 6120M Tractor	83,524	-
Total Capital Outlay	99,474	-
Debt Service:		
Principal Retirement	24,525	71,726
Interest	4,338	5,422
Total Debt Service	28,863	77,148
Total Expenditures	469,716	397,815
Excess (Deficiency) of Revenues Over Expenditures	$ 867	$ (15,089)

CALHOUN COUNTY, GEORGIA
2013 CALHOUN COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	DECEMBER 31,	
	2018	**2017**
OTHER FINANCING SOURCES AND USES		
Transfers In	-	-
Transfers Out	-	-
Proceeds of Long-Term Debt	83,524	-
Sale of Capital Assets	-	49,500
Total Other Financing Sources (Uses)	83,524	49,500
Net Change in Fund Balance	84,391	34,411
Fund Balance – Beginning of Year	109,817	75,406
Fund Balance – End of Year	$ 194,208	$ 109,817

CALHOUN COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	Jail Fund	E-911 Fund	Special Condemnation of Controlled Substance Money
ASSETS			
Cash and Cash Equivalents	$ 11,664	$ 89,640	$ 18,965
Accounts Receivable	-	175	-
Due from Other Agencies and Individuals	578	-	-
Total Assets	12,242	89,815	18,965
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts Payable	-	-	-
Total Liabilities	-	-	-
Fund Balance:			
Fund Balance Restricted For:			
Jail Fund Purposes	12,242	-	-
E-911 Purposes	-	89,815	-
Law Enforcement Purposes	-	-	18,965
Drug Abuse Treatment and Education Purposes	-	-	-
Total Fund Balance	12,242	89,815	18,965
Total Liabilities and Fund Balance	$ 12,242	$ 89,815	$ 18,965

CALHOUN COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018

Revenue Drug Abuse Treatment And Education Fund	Total Nonmajor Governmental Funds
$ 25,213	$ 145,482
-	175
-	578
25,213	146,235
-	-
-	-
-	12,242
-	89,815
-	18,965
25,213	25,213
25,213	146,235
$ 25,213	$ 146,235

CALHOUN COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Jail Fund	E-911 Fund	Special Condemnation of Controlled Substance Money
REVENUES			
Fines and Forfeitures	$ 7,785	$ -	$ -
Charges for Services	-	61,976	-
Intergovernmental	-	14,594	-
Miscellaneous	-	-	21,090
Total Revenues	7,785	76,570	21,090
EXPENDITURES			
Current:			
Public Safety	707	-	9,299
Health and Welfare	-	152,861	-
Total Current Expenditures	707	152,861	9,299
Debt Service:			
Principal Retirement	-	46,999	-
Interest	-	3,260	-
Total Debt Service Expenditures	-	50,259	-
Total Expenditures	707	203,120	9,299
Excess (Deficiency) of Revenues Over Expenditures	7,078	(126,550)	11,791
OTHER FINANCING SOURCES (USES)			
Transfers In	-	109,269	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	109,269	-
Net Change in Fund Balance	7,078	(17,281)	11,791
Fund Balance - Beg of Year	5,164	107,096	7,174
Fund Balance – End of Year	$ 12,242	$ 89,815	$ 18,965

CALHOUN COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Revenue Drug Abuse Treatment And Education Fund	Total Nonmajor Governmental Funds
$ 1,095	$ 8,880
-	61,976
-	14,594
-	21,090
1,095	106,540
-	10,006
12	152,873
12	162,879
-	46,999
-	3,260
-	50,259
12	213,138
1,083	(106,598)
-	109,269
-	-
-	109,269
1,083	2,671
24,130	143,564
$ 25,213	$ 146,235

CALHOUN COUNTY,GEORGIA
JAIL
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

	DECEMBER 31, 2018	DECEMBER 31, 2017
ASSETS		
Cash and Cash Equivalents	$ 11,664	$ 5,164
Due from Other Agencies and Individuals	578	-
Total Assets	12,242	5,164
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance		
Fund Balance Restricted for Jail Purposes	12,242	5,164
Total Fund Balance	12,242	5,164
Total Liabilities and Fund Balance	$ 12,242	$ 5,164

CALHOUN COUNTY, GEORGIA
JAIL
SPECIAL REVENUE FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	DECEMBER 31, 2018	DECEMBER 31, 2017
REVENUES		
Fines and Forfeitures:		
Probate Court	$ 7,207	$ 5,456
Clerk of Superior Court	578	-
Magistrate Court	-	-
City Courts	-	-
Miscellaneous	-	-
Total Revenues	7,785	5,456
EXPENDITURES		
Current:		
Public Safety:		
Repairs and Maintenance	707	568
Hardware, Tools, and Supplies	-	-
Inmate Meals	-	-
Bank Charges	-	56
Capital Outlay:		
Rheem Heat Pump	-	4,050
Total Expenditures	707	5,174
Excess (Deficiency) of Revenues Over Expenditures	7,078	282
OTHER FINANCING SOURCES AND USES		
Transfers In	-	-
Transfers Out	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balance	7,078	282
Fund Balance – Beginning of Year	5,164	4,882
Fund Balance – End of Year	$ 12,242	$ 5,164

CALHOUN COUNTY, GEORGIA
E-911
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

	DECEMBER 31, 2018	DECEMBER 31, 2017
ASSETS		
Cash and Cash Equivalents	$ 89,640	$ 106,266
Accounts Receivable	175	830
Total Assets	89,815	107,096
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance		
Fund Balance Restricted for E-911 Purposes	89,815	107,096
Total Fund Balance	89,815	107,096
Total Liabilities and Fund Balance	$ 89,815	$ 107,096

CALHOUN COUNTY, GEORGIA
E-911
SPECIAL REVENUE FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	DECEMBER 31, 2018	DECEMBER 31, 2017
REVENUES		
Charges for Services:		
Telephone Surcharges	$ 61,976	$ 74,622
Intergovernmental:		
State of Georgia	14,594	-
Total Revenues	76,570	74,622
EXPENDITURES		
Current:		
Health and Welfare		
Salaries	95,018	93,178
Payroll Taxes	7,082	5,405
Supplies	4,950	-
Repairs and Maintenance	8,467	-
Telephone Service Charges	37,344	38,505
Training	-	502
Miscellaneous	-	-
Total Current Expenditures	152,861	137,590
Debt Service:		
Principal Retirement	46,999	45,449
Interest	3,260	4,810
Total Debt Service Expenditures	50,259	50,259
Total Expenditures	203,120	187,849
Excess (Deficiency) of Revenues Over Expenditures	(126,550)	(113,227)
OTHER FINANCING SOURCES AND USES		
Transfers In	109,269	98,741
Transfers Out	-	-
Total Other Financing Sources (Uses)	109,269	98,741
Net Change in Fund Balance	(17,281)	(14,486)
Fund Balance – Beginning of Year	107,096	121,582
Fund Balance – End of Year	$ 89,815	$ 107,096

CALHOUN, COUNTY, GEORGIA
CONDEMNATION OF CONTROLLED SUBSTANCE MONEY
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

	DECEMBER 31, 2018	DECEMBER 31, 2017
ASSETS		
Due from Other Agencies and Individuals	$ 18,965	$ 7,174
Total Assets	18,965	7,174
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance		
Fund Balance Restricted for Law Enforcement Purposes	18,965	7,174
Total Fund Balance	18,965	7,174
Total Liabilities and Fund Balance	$ 18,965	$ 7,174

CALHOUN COUNTY, GEORGIA
CONDEMNATION OF CONTROLLED SUBSTANCE MONEY
SPECIAL REVENUE FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	DECEMBER 31,	
	2018	2017
REVENUES		
Miscellaneous:		
Seizures	$ 9,000	$ 11,132
Inmate Phone Commissions	12,090	-
Total Revenues	21,090	11,132
EXPENDITURES		
Current:		
Public Safety:		
Supplies	1,946	685
Telephone	5,902	5,091
Repairs and Maintenance	1,275	-
Miscellaneous	176	41
Total Expenditures	9,299	5,817
Excess (Deficiency) of Revenues Over Expenditures	11,791	5,315
OTHER FINANCING SOURCES AND USES		
Transfers In	-	-
Transfers Out	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balance	11,791	5,315
Fund Balance – Beginning of Year	7,174	1,859
Fund Balance – End of Year	$ 18,965	$ 7,174

CALHOUN COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

	DECEMBER 31, 2018	DECEMBER 31, 2017
ASSETS		
Cash and Cash Equivalents	$ 25,213	$ 24,130
Total Assets	25,213	24,130
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance:		
Fund Balance Restricted for Drug Abuse Treatment and Education Purposes	25,213	24,130
Total Fund Balance	25,213	24,130
Total Liabilities and Fund Balance	$ 25,213	$ 24,130

CALHOUN COUNTY, GEORGIA
DRUG ABUSE TREATEMENT AND EDUCATION
SPECIAL REVENUE FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	DECEMER 31, 2018	DECEMER 31, 2017
REVENUES		
Fines and Forfeitures:		
Probate Court	$ 1,024	$ 617
Clerk of Superior Court	-	-
Municipal Courts	71	1,425
Total Revenues	1,095	2,042
EXPENDITURES		
Current:		
Health and Welfare – Bank Charges	12	12
Total Expenditures	12	12
Excess (Deficiency) of Revenues Over Expenditures	1,083	2,030
OTHER FINANCING SOURCES AND USES		
Transfers In	-	-
Transfers Out	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balance	-	2,030
Fund Balance – Beginning of Year	24,130	22,100
Fund Balance – End of Year	$ 25,213	$ 24,130

CALHOUN COUNTY, GEORGIA
FIDUCIARY FUNDS – AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2018

	Tax Commissioner	Probate Court	Clerk of Superior Court	Sheriff	Magistrate Court	Total
ASSETS						
Cash and Cash Equivalents	$ 63,033	$ 5,871	$ 33,741	$ 31,969	$ 468	$ 135,082
Uncollected Taxes	824,486	-	-	-	-	824,486
Total Assets	887,519	5,871	33,741	31,969	468	959,568
LIABILITIES						
Due to State of Georgia	-	-	5,936	-	-	5,936
Due to School System	3,520	-	1,605	-	-	5,125
Retirement Funds Payable:						
Probate Court Judges'	-	-	-	-	-	-
Superior Court Clerks'	-	-	339	-	-	339
Sheriffs'	-	-	199	-	-	199
Peace Officers'	-	-	156	-	-	156
Magistrate Courts'	-	-	-	-	-	-
Peace Officer Training Fund Payable	-	-	-	-	-	-
Garnishments, Child Support, Etc. Payable	-	-	-	-	468	468
Due to Other Agencies and Individuals	22,968	-	7,645	22,319	-	52,932
Due to Other Municipalities	5,783	-	281	-	-	6,064
Uncollected Taxes Due to Other Governments	824,486	-	-	-	-	824,486
Bonds, Escrow Funds Held	17,950	-	-	9,650	-	27,600
Other Liabilities	12,812	5,871	17,580	-	-	36,263
Total Liabilities	$ 887,519	$ 5,871	$ 33,741	$ 31,969	$ 468	$ 959,568

CALHOUN COUNTY, GEORGIA
FIDUCIARY FUNDS – AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
Tax Commissioner:				
ASSETS				
Cash and Cash Equivalents	$ 69,480	$ 6,268,883	$ 6,275,330	$ 63,033
Uncollected Taxes	387,502	3,898,925	3,461,941	824,486
Total Assets	456,982	10,167,808	9,737,271	887,519
LIABILITIES				
Funds Held for Others	69,480	6,268,883	6,275,330	63,033
Uncollected Taxes Due Governments	387,502	3,898,925	3,461,941	824,486
Total Liabilities	456,982	10,167,808	9,737,271	887,519
Probate Court:				
ASSETS				
Cash and Cash Equivalents	6,382	132,847	133,358	5,871
LIABILITIES				
Funds Held for Others	6,382	132,847	133,358	5,873
Clerk of Superior Court:				
ASSETS				
Cash and Cash Equivalents	14,871	99,883	81,013	33,741
LIABILITIES				
Funds Held for Others	14,871	99,883	81,013	33,741
Sheriff				
ASSETS				
Cash and Cash Equivalents	12,810	164,994	145,835	31,969
LIABILITIES				
Funds Held for Others	12,810	164,994	145,835	31,969
Magistrate Court:				
ASSETS				
Cash and Cash Equivalents	920	90,600	91,052	468
LIABILITIES				
Funds Held for Others	920	90,600	91,052	468

CALHOUN COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
2013-2019 SPECIAL PURPOSE LOCAL OPTION SALES TAX
FOR THE YEAR ENDED DECEMBER 31, 2018

Project	Estimated Original Cost	Estimated Current Cost	Expenditures Prior Years	Expenditures Current Year	Total	Estimated Percentage of Completion
Road, Street, and Bridge Purposes	$1,875,000	$1,875,000	$1,177,639	$ 305,399	$ 1,483,038	79.09%
County Landfill	25,000	25,000	99,210	32,184	131,394	525.58%
Capital Outlay Projects for the Use or the Benefit of the Entire County Consisting of Administrative Buildings, County Jail, and Other County Buildings	375,000	375,000	-	-	-	-%
Capital Outlay Projects for the Following Municipalities:						
Edison	288,750	288,750	147,150	40,742	187,892	65.07%
Arlington	247,500	247,500	124,015	34,922	158,937	64.22%
Leary	148,500	148,500	74,404	20,855	95,259	64.15%
Morgan	140,250	140,520	70,275	19,789	90,064	64.22%
Total Projects	3,100,000	3,100,000	1,692,693	453,891	2,146,584	69.24%
Reconciling Item:						
Retirement of Previously Incurred General Obligation Debt	200,000	200,000	207,864	15,825	223,689	111.84%
Totals	$3,300,000	$ 3,300,000	$1,900,557	$ 469,716	$ 2,370,273	71.82%

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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 Board of County Commissioners
Calhoun 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Calhoun county, Georgia, as of and for the year ended December 31, 2018, and the related notes to the financial statements which collectively comprise Calhoun county, Georgia's basic financial statements and have issued our report thereon dated September 3, 2019. Our report includes a reference to other auditors who audited the financial statements of the Calhoun County Board of Health Component Unit, as described in our report on Calhoun 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 Calhoun 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 of the effectiveness of Calhoun county, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Calhoun 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. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Calhoun county, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item(s) 2018-001.

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.

/s/ Brown, McDaniel, & Ladson, LLC

Albany, Georgia
September 3, 2019

CALHOUN COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2018

FINANCIAL STATEMENT FINDINGS:

Internal Control Over Financial Reporting

None.

Compliance

None.

CALHOUN COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2018

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	____yes __x__no
Significant deficiencies identified?	____yes __x__none reported
Noncompliance material to financial statements noted?	__x__yes ____no

Section II – Financial Statement Findings

COMPLIANCE

2018-001 Expenditures Over Appropriations

Criteria: Local governments are required by law to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. This does not preclude the government from amending its budget to adapt to changing governmental needs during the budget period.

Condition: Several County departments (the legal level of control) exceeded their appropriations.

Context: Expenditures exceeded appropriations in the aggregate by $1,000,970.

Effect: The County is in violation of state statutes.

Cause: During the fiscal year the County did not amend its budget to incorporate additional financial resources received which allowed for corresponding additional expenditures.

Recommendation: The County governing authority should periodically review budgeted revenues and expenditures with actual revenues and expenditures and determine whether or not any budget revisions are appropriate. We recommend two reviews at minimum; one at mid-year and another at year-end.

Views of Responsible Officials: The County concurs with this finding and will address the need for periodic reviews of budget-to-actual comparisons of financial data for all County departments and recommend amendments when necessary, whether in the form of re-allocating existing budgetary line items or incorporating the availability of additional resources not anticipated when the original budget was adopted.