COFFEE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020



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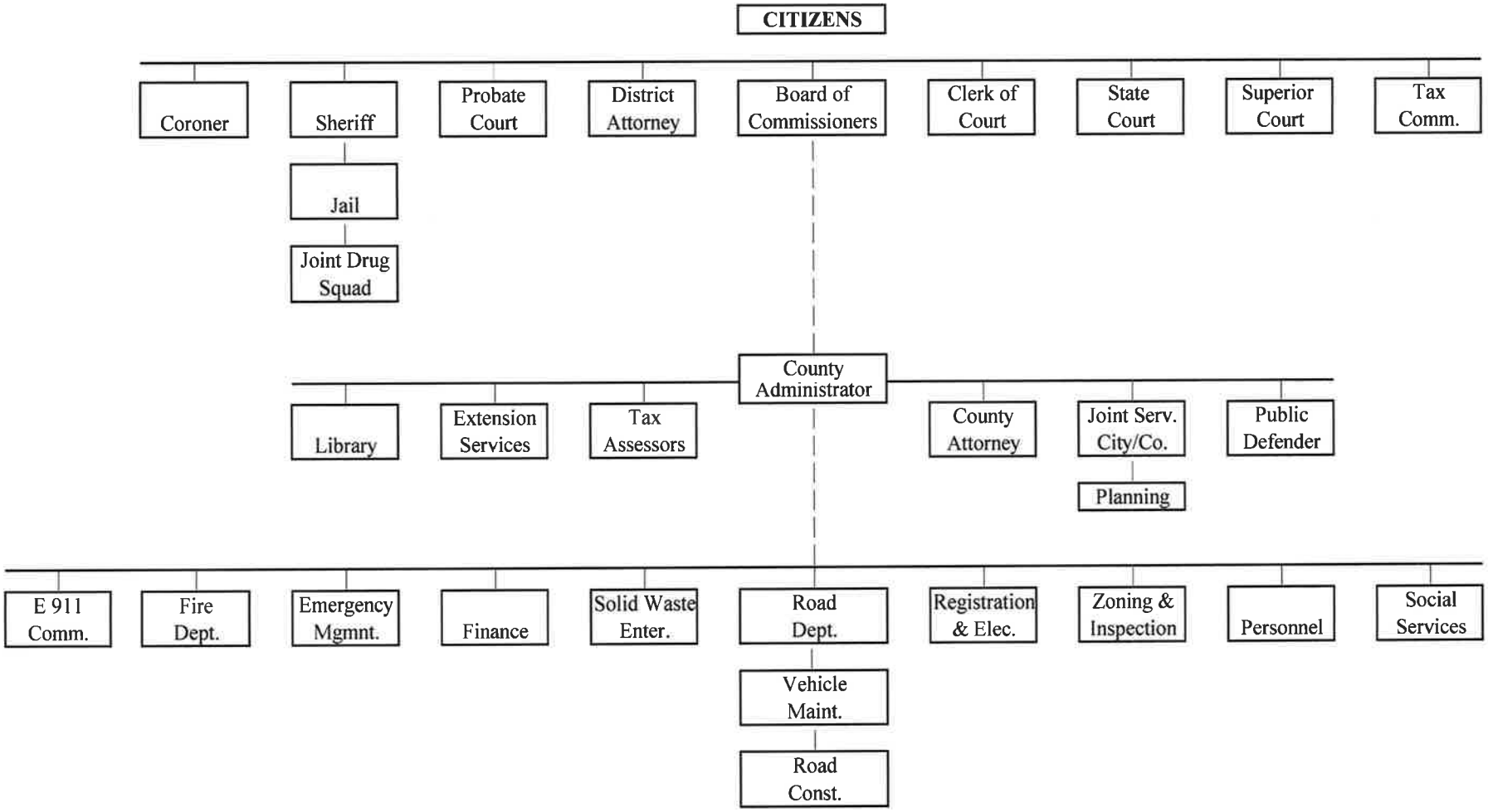
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INTRODUCTORY SECTION

COFFEE COUNTY
ORGANIZATIONAL CHART



COFFEE COUNTY, GEORGIA
PRINCIPAL OFFICIALS
DECEMBER 31, 2020

BOARD OF COMMISSIONERS

DISTRICT ONE ..... CHAIRMAN, OSCAR PAULK

DISTRICT TWO ..... JIMMY KITCHENS

DISTRICT THREE ..... AJ DOVERS

DISTRICT FOUR ..... JOHNNY WAYNE JOWERS

DISTRICT FIVE ..... TED O'STEEN

COUNTY ADMINISTRATOR

WESLEY VICKERS

ELECTED OFFICIALS

CLERK OF COURTS ..... ELISA GILLIS
CORONER ..... BRANDON MUSGROVE
MAGISTRATE COURT JUDGE ..... JULIE PHILLIPS
PROBATE COURT JUDGE ..... BEVERLY JOHNS
SHERIFF ..... DOYLE WOOTEN
SOLICITOR GENERAL ..... KATHERINE PETERS
STATE COURT JUDGE ..... BOB PRESTON
SURVEYOR ..... ADAM EVANS
TAX COMMISSIONER ..... SHANDA HENDERSON

APPOINTED OFFICIALS

FINANCE DIRECTOR ..... WESLEY VICKERS
ATTORNEY ..... TONY ROWELL
CLERK ..... TRACIE VICKERS
ROAD SUPERINTENDENT ..... DON STOKES
FIRE CHIEF ..... STEVE CARVER
E-911 DIRECTOR ..... VERNICA DAVIS CROCKETT
CODE ENFORCEMENT DIRECTOR ..... JASON WHIDDEN
CHIEF TAX ASSESSOR ..... MONTY VICKERS
EMERGENCY MANAGEMENT DIRECTOR ..... STEVE CARVER

FINANCIAL SECTION

HURST & HURST CPAs
Certified Public Accountants • Small Business Advisors

221 SELLERS STREET, DOUGLAS, GEORGIA 31533
PHONE: (912) 384-3322
ROBB.HURST@HURSTANDHURST.COM
WWW.HURSTANDHURST.COM

Independent Auditor's Report

The Honorable Board of Coffee County Commissioners
Coffee County Courthouse
Douglas, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Coffee County, Georgia, as of and for the year ended December 31, 2020, 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 Coffee County Health Department or the Coffee County Hospital Authority, which represents 100 percent, 100 percent, and 100 percent respectively, of the assets, net position, and revenues of the Component Unit columns. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Coffee County Health Department and the Coffee County Hospital Authority, is based on the reports 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 of material misstatement.

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

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

Opinions
In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregated remaining fund information of Coffee County, Georgia, as of December 31, 2020, and the respective changes in financial position and cash flows, thereof, for the year then ended in conformity 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 and pension related information on pages 43 through 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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 procedures generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing

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

Coffee County, Georgia has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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 omission.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Coffee County, Georgia's basic financial statements. The introductory section, combining nonmajor fund financial statements and individual budget schedules, and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued a report dated August 19, 2021 on our consideration of Coffee County, Georgia's internal control over financial reporting and 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 are financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Coffee County, GA's internal control over financial reporting and compliance.

Hurst and Hurst CPAs, LLC

Douglas, Georgia
August 19, 2021

BASIC FINANCIAL STATEMENTS

COFFEE COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	PRIMARY GOVERNMENT			Component Units	
				Governmental	Business-Type
	Governmental Activities	Business-Type Activities	Total	Board of Health	Hospital Authority
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Current Assets:					
Cash and Cash Equivalents	$ 20,311,472	$ 1,097,381	$ 21,408,853	$ 988,674	$ 71,853
Restricted Cash:					
Customer Deposits	-	41,484	41,484	-	-
Investments	-	-	-	-	1,040,207
Receivables (Net of Allowance)	3,927,371	662,585	4,589,956	-	16,526
Note Receivable, Related Party	-	-	-	-	200,000
Internal Balances	125,653	(125,653)	-	-	-
Due from Other Governments	-	-	-	302,594	-
Prepaid Expenses	170,752	-	170,752	-	-
Net Investment in Direct Financing Lease	-	-	-	-	14
Total Current Assets	24,535,248	1,675,797	26,211,045	1,291,268	1,328,600
Noncurrent Assets					
Capital Assets Not Being Depreciated:					
Land	7,130,943	532,831	7,663,774	-	-
Construction in Progress	2,912,029	-	2,912,029	-	-
Note Receivable, Related Party	-	-	-	-	1,433,333
Capital Assets Net of Acc. Depreciation:					
Buildings and System	31,981,842	3,324,346	35,306,188	-	-
Machinery and Equipment	3,429,847	-	3,429,847	-	-
Infrastructure	52,719,360	-	52,719,360	-	-
Total Noncurrent Assets	98,174,021	3,857,177	102,031,198	-	1,433,333
TOTAL ASSETS	122,709,269	5,532,974	128,242,243	1,291,268	2,761,933
Deferred Outflows of Resources					
Pension Related Deferrals	932,195	31,744	963,939	316,264	-
TOTAL ASSETS AND DEFERRED INFLOWS OF RESOURCES	123,641,464	5,564,718	129,206,182	1,607,532	2,761,933
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Current Liabilities					
Accounts Payable	1,250,524	135,419	1,385,943	-	-
Accrued Expenditures	418,227	-	418,227	-	-
Due to Other Governments	-	-	-	44,614	-
Other Current Payables	40,366	10,245	50,611	-	-
Payable from Restricted Assets:					
Customer Deposits	-	41,054	41,054	-	-
Current Portion of:					
Capital Leases	293,196	-	293,196	-	-
Postclosure Liability	-	101,008	101,008	-	-
Note Payable	-	80,142	80,142	-	200,000
Compensated Absenses	82,144	-	82,144	10,669	-
Total Current Liabilities	2,084,457	367,868	2,452,325	55,283	200,000

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

COFFEE COUNTY, GEORGIA
STATEMENT OF NET POSITION, continued
DECEMBER 31, 2020

Noncurrent Liabilities:					
Due in More than One Year (*net of current portion*):					
Capital Lease	539,948	-	539,948	-	-
Note Payable	-	1,931,144	1,931,144	-	1,433,333
Postclosure Cost	-	1,313,109	1,313,109	-	-
Net Pension Liability	1,769,051	60,241	1,829,292	928,098	-
Net OPEB Liability	-	-	-	198,518	-
Compensated Absences	246,433	-	246,433	42,678	-
Total Noncurrent Liabilities	2,555,432	3,304,494	5,859,926	1,169,294	1,433,333
TOTAL LIABILITIES	4,639,889	3,672,362	8,312,251	1,224,577	1,633,333
Deferred Inflows of Resources					
Unearned Revenues	25,695	152,090	177,785	-	-
Pension Related	2,613,582	89,000	2,702,582	395,124	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	7,279,166	3,913,452	11,192,618	1,619,701	1,633,333
NET POSITION					
Net Investment in Capital Assets	97,340,877	1,845,891	99,186,768	-	-
Restricted For:					
Capital Projects	7,201,564	-	7,201,564	-	-
Public Health	-	-	-	417,357	-
Unrestricted	11,819,857	(194,625)	11,625,232	(429,526)	1,128,600
TOTAL NET POSITION	116,362,298	1,651,266	118,013,564	(12,169)	1,128,600
TOTAL LIABILTIES AND NET POSITION	$ 123,641,464	$ 5,564,718	$ 129,206,182	$ 1,607,532	$ 2,761,933

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

COFFEE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2020

		PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION				
					Primary Government			Component Units	
FUNCTIONS/PROGRAMS	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Board of Health	Hospital Authority
Primary Government									
Governmental Activities									
General Government	$ 2,120,237	$ 659,832	$ 1,405,137	$ 12,506	$ (42,762)		$ (42,762)		
Judicial	1,828,253	1,118,703	61,720	-	(647,830)		(647,830)		
Public Safety	13,834,156	2,974,627	343,383	-	(10,516,146)		(10,516,146)		
Highways and Streets	6,933,559	49,069	-	1,412,372	(5,472,118)		(5,472,118)		
Health and Welfare	322,431	86,942	319,113	-	83,624		83,624		
Culture and Recreation	497,574	-	-	-	(497,574)		(497,574)		
Community Development	677,238	-	106,113	-	(571,125)		(571,125)		
Intergovernmental	2,227,944	-	-	-	(2,227,944)		(2,227,944)		
Interest on Long-term Debt	37,055	-	-	-	(37,055)		(37,055)		
Total Governmental Activities	28,478,447	4,889,173	2,235,466	1,424,878	(19,928,930)		(19,928,930)		
Business-Type Activities									
Solid Waste Disposal	2,013,640	2,263,904	-	-		250,264	250,264		
Water Utilities	215,869	215,550	-	-		(319)	(319)		
Total Business-Type Activities	2,229,509	2,479,454	-	-		249,945	249,945		
Total Primary Government	30,707,956	2,479,454	2,235,466	1,424,878	(19,928,930)	249,945	(19,678,985)		
Component Units									
Hospital Authority	-	22,000	-	-					22,000
Board of Health	1,270,781	549,594	753,586	-				32,399	
Total Component Units	1,270,781	571,594	753,586	-				32,399	22,000

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

COFFEE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES (continued)
FOR YEAR ENDED DECEMBER 31, 2020

FUNCTIONS/PROGRAMS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION				
	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Board of Health	Hospital Authority
General Revenues					
General Property Taxes	8,989,183	-	8,989,183	-	-
General Sales & Use Taxes	4,218,168	-	4,218,168	-	-
Selective Sales/Use Taxes	8,616,801	-	8,616,801	-	-
Business Taxes	2,037,928	-	2,037,928	-	-
Penalties and Interest on Delinquent Taxes	168,195	-	168,195	-	-
Interest Earnings	54,911	1,788	56,699	-	4,911
Gain/(Loss) on Disposition of Capital Assets	-	-	-	106,775	-
Other Revenue	59,569	-	59,569	-	-
Total General Revenues	24,144,755	1,788	24,146,543	106,775	4,911
Transfers In/(Out)	100,000	(100,000)	-	-	-
Total General Revenues, Transfers, and Capital Contributions	24,244,755	(98,212)	24,146,543	106,775	4,911
Change in Net Position	4,315,825	151,733	4,467,558	139,174	26,911
Net Position - Beginning	112,046,471	1,499,534	113,546,005	(151,343)	1,101,689
Net Position - Ending	$ 116,362,298	$ 1,651,266	$ 118,013,564	$ (12,169)	$ 1,128,600

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

COFFEE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	Major Governmental Funds			Other Governmental Funds	Total Governmental Funds
	General	Special District #1 Fund	SPLOST VI		
ASSETS					
Cash and Cash Equivalents	$ 10,059,822	$ 2,313,590	$ 5,524,640	$ 2,413,420	$ 20,311,472
Receivables (Net of Allowance)	3,108,529	-	627,584	191,258	3,927,371
Due from Other Funds	808,309	-	-	-	808,309
Prepaid Expenditures	170,752	-	-	-	170,752
Total Assets	14,147,412	2,313,590	6,152,224	2,604,678	25,217,904
LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES					
Liabilities:					
Accounts Payable	1,240,724	-	9,800	-	1,250,524
Accrued Wages and Withholdings	418,227	-	-	-	418,227
Due to Other Funds	-	102,815	507,721	72,121	682,657
Other Payables	-	-	40,366	-	40,366
Total Liabilities	1,658,951	102,815	557,887	72,121	2,391,774
Deferred Inflow of Resources:	1,070,124	-	-	25,695	1,095,819
Fund Balances:					
Nonspendable:					
Not in Spendable Form:					
Inventory & Prepaids	170,752	-	-	-	170,752
Restricted For:					
Capital Projects	-	-	5,594,337	1,607,227	7,201,564
Other Governmental Funds	-	2,210,775	-	899,635	3,110,410
Committed to:					
Assigned to:					
General Fund:	3,076,432	-	-	-	3,076,432
Unassigned:					
General Fund:	8,171,153	-	-	-	8,171,153
Total Fund Balances	11,418,337	2,210,775	5,594,337	2,506,862	21,730,311
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 14,147,412	$ 2,313,590	$ 6,152,224	$ 2,604,678	$ 25,217,904

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

COFFEE COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2020

Total fund balances - governmental funds		21,730,311
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. (See note III.A)		98,174,021
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		
Unavailable Revenues - Property Taxes		1,070,124
The net pension liability is not due and payable in the current period and, therefore, it and the related deferred outflows of resources and deferred inflows of resources are not reported in the funds. (See note IV.D.1)		
Net Pension Liability	(1,769,051)	
Deferred Outflows of Resources:		
Changes in Assumptions	256,482	
Difference between expected and actual earnings	649,661	
Difference between expected and actual experience	26,052	
Deferred Inflows of Resources:		
Difference between expected and actual earnings	(2,613,582)	
		(3,450,438)
Long-term liabilities, (such as notes payable, capital leases, and compensated absenses), are not due and payable in the current period and, therefore, are not reported in the funds.		
Capital Lease Payable	(833,144)	
Compensated Absenses	(328,577)	
		(1,161,721)
Net Position of Governmental Activities		116,362,298

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

COFFEE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Major Governmental Funds			Other Governmental Funds	Total Governmental Funds
	General	Special District Fund #1	SPLOST VI		
Revenues:					
Taxes	$ 13,650,139	$ 1,935,086	$ 7,011,744	$ 1,324,460	$ 23,921,429
Licenses and Permits	38,723	86,942	-	-	125,665
Intergovernmental	1,912,422	-	1,412,372	323,044	3,647,838
Charges for Services	2,408,016	-	-	807,999	3,216,015
Fines and Fees	708,613	-	-	174,824	883,437
Investment Earnings	40,044	8,088	12,506	6,779	67,417
Other	155,843	-	-	533,936	689,779
Total Revenues	18,913,800	2,030,116	8,436,622	3,171,042	32,551,580
Expenditures:					
Current:					
General Government	1,988,408	-	-	-	1,988,408
Judicial	1,838,396	-	-	19,270	1,857,666
Public Safety	9,285,926	1,056,366	-	1,618,711	11,961,003
Highways & Streets	2,619,853	-	-	760,330	3,380,183
Health and Welfare	262,709	-	-	17,608	280,317
Culture and Recreation	68,600	402,000	-	-	470,600
Community Development	190,628	146,773	-	-	337,401
Intergovernmental	-	-	2,227,944	-	2,227,944
Capital Outlay	-	-	2,908,360	478,155	3,386,515
Debt Service:					
Principal	444,208	-	286,926	-	731,134
Interest	10,627	-	26,428	-	37,055
Total Expenditures	16,709,355	1,605,139	5,449,658	2,894,074	26,658,226
Excess (Deficit) of Revenues Over(Under) Expenditures	2,204,445	424,977	2,986,964	276,968	5,893,354
OTHER FINANCING SOURCES (USES):					
Transfers In	225,000	-	306,544	270,000	801,544
Transfers Out	(270,000)	-	-	(431,544)	(701,544)
Capital Lease Proceeds	-	-	-	-	-
Sale of Capital assets	62,458	-	-	-	62,458
Total Other Financing Sources (Uses)	17,458	-	306,544	(161,544)	162,458
Net Change In Fund Balances	2,221,903	424,977	3,293,508	115,424	6,055,812
Fund Balances - Beginning of Year	9,196,434	1,785,798	2,300,829	2,391,438	15,674,498
FUND BALANCES - END OF YEAR	$ 11,418,337	$ 2,210,775	$ 5,594,337	$ 2,506,862	$ 21,730,311

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

COFFEE COUNTY, GEORGIA
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

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

Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds*		$ 6,055,812
Capital Outlays are reported as expenditures in the governmental funds. However, the Statement of Activities allocates the cost of capital outlay over their estimated useful lives as depreciation expense. The following are the result of these differences:		
Expenditures for capital assets	1,952,906	
Gain/(Loss) on asset dispositions	(2,889)	
Less current year depreciation	(4,673,418)	
		(2,723,401)
Some revenues reported in the *Statement of Activities* do not provide current financial resources and, therefore, are not reported as revenues in governmental funds.		
Unavailable revenue - Property Taxes		83,124
Changes in the net pension liability and related deferred inflows and outflows of resources do not require the use of current financial resources and, therefore, were not reported as expenditures in the governmental funds		187,441
The issuance of long-term debt (e.g., bonds, leases, notes) provided current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Capital lease proceeds	-	
Principle retirement	731,134	
		731,134
Some expenses reported in the *Statement of Activities* do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absenses		(18,283)
Change in net position of governmental activities reported in the *Statement of Activities.*		$ 4,315,825

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

COFFEE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2020

	Business-Type Activities - Enterprise Funds		
	Solid Waste	Water Utilities	Totals Current Year
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current Assets:			
Cash	$ 989,053	$ 108,328	$ 1,097,381
Restricted Cash:			
Customer Deposits	-	41,484	41,484
Accounts Receivable (Net)	639,514	23,071	662,585
Due From Other Funds	-	16,772	16,772
Total Current Assets	1,628,567	189,655	1,818,222
Noncurrent Assets:			
Capital Assets Not Being Depreciated:			
Land and Improvements	525,320	7,511	532,831
Capital Assets, Net of Accumulated Depreciation:			
Buildings and Systems	-	3,324,346	3,324,346
Machinery and Equipment	-	-	-
Total Noncurrent Assets	525,320	3,331,857	3,857,177
TOTAL ASSETS	2,153,887	3,521,512	5,675,399
Deferred Outflows of Resources	31,744	-	31,744
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Current Liabilities:			
Accounts Payable	135,419	-	135,419
Due to Other Funds	45,025	97,400	142,425
Other Payables	7,646	2,599	10,245
Payable from Restricted Assets: Customer Deposits	-	41,054	41,054
Postclosure Liabilities-Current	101,008	-	101,008
Notes Payable-Current	-	80,142	80,142
Total Current Liabilities	289,098	221,195	510,293
Noncurrent Liabilities:			
Postclosure Liabilities	1,313,109	-	1,313,109
Net Pension Liability	60,241	-	60,241
Notes Payable	-	1,931,144	1,931,144
Total Noncurrent Liabilities	1,373,350	1,931,144	3,304,494
TOTAL LIABILITIES	1,662,448	2,152,339	3,814,787
Deferred Inflows of Resources	241,090	-	241,090
NET POSITION			
Net Investment in Capital Assets	525,320	1,320,571	1,845,891
Restricted for Debt Service	-	-	-
Unrestricted	(243,227)	48,602	(194,625)
TOTAL NET POSITION	$ 282,093	$ 1,369,173	$ 1,651,266

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

COFFEE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Business-Type Activities-Enterprise Funds		
	Solid Waste Disposal	Water Utilities	Totals Current Year
OPERATING REVENUES			
Charges for Sales and Services			
Disposal Fees	$ 2,263,904	$ -	$ 2,263,904
Water Sales	-	215,550	215,550
Other Revenue	-	-	-
Total Operating Revenues	2,263,904	215,550	2,479,454
OPERATING EXPENSES			
Cost of Sales and Services	1,607,442	-	1,607,442
Administration	406,198	35,316	441,514
Depreciation	-	127,846	127,846
Total Operating Expenses	2,013,640	163,162	2,176,802
Operating Income (Loss)	250,264	52,388	302,652
NONOPERATING REVENUES (EXPENSES)			
Investment Earnings	1,578	210	1,788
Interest Expense	-	(52,707)	(52,707)
Total Nonoperating Revenues (Expenses)	1,578	(52,497)	(50,919)
Income (Loss) before Contribution and transfers	251,842	(109)	251,733
Transfers In/(Out)	(100,000)	-	(100,000)
Change of Net Position	151,842	(109)	151,733
Total Net Position - Beginning of Year	130,251	1,369,282	1,499,534
Total Net Position - End of Year	$ 282,093	$ 1,369,173	$ 1,651,266

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

COFFEE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2020

	Business-Type Activities-Enterprise Funds		
	Solid Waste	Water Utilities	Totals Current Year
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers, Including Net Cash Deposit Activity	$ 2,249,052	$ 248,399	$ 2,497,451
Cash Paid to Employees	(215,839)	-	(215,839)
Cash Paid to Suppliers	(1,736,111)	(35,316)	(1,771,427)
Net Cash Provided (Used) by Operating Activities	297,102	213,083	510,185
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers In (Out)	(100,000)	-	(100,000)
Net Cash Provided (Used) by Noncapital Financing Activities	(100,000)	-	(100,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Debt Service - Principle	-	(125,874)	(125,874)
Debt Service - Interest	-	(52,707)	(52,707)
Acquisition and Construction of Capital Assets	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(178,581)	(178,581)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Income	1,578	210	1,788
Net Cash Provided (Used) by Investing Activities	1,578	210	1,788
Net Increase (Decrease) in Cash and Cash Equivalents	198,680	34,712	233,392
Cash and Cash Equivalents - Beginning of Year	790,373	115,100	905,473
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 989,053	$ 149,812	$ 1,138,865

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

COFFEE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020

	Business-Type Activities-Enterprise Funds		
	Solid Waste	Water Utilities	Totals Current Year
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ 250,264	$ 52,388	$ 302,652
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation Expense	-	127,846	127,846
(Increase) Decrease in Accounts Receivable	(16,171)	(373)	(16,544)
Increase (Decrease) in Allowances for Uncollectible Accounts	1,319	-	1,319
(Increase) Decrease in Due from Other Funds	-	1,394	1,394
(Increase) Decrease in Deferred Outflows	23,012	-	23,012
Increase (Decrease) in Accounts Payable	1,695	-	1,695
Increase (Decrease) in Other Payables	-	(194)	(194)
Increase (Decrease) in Due to Other Funds	5,635	30,647	36,282
Increase (Decrease) in Customer Deposits Payable	-	1,376	1,376
Increase (Decrease) in Net Pension Liability	(50,527)	-	(50,527)
Increase (Decrease) in Closure and Postclosure Costs	25,003	-	25,003
Increase (Decrease) in Deferred Inflows	56,872	-	56,872
Net Cash Provided (Used) by Operating Activities	$ 297,102	$ 213,083	$ 510,185

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

COFFEE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2020

	Agency Funds
ASSETS	
Cash and Cash Equivalents	$ 3,624,985
TOTAL ASSETS	$ 3,624,985
LIABILITIES	
Due to Other Agencies, Officials and Individuals	$ 3,624,985
TOTAL LIABILITIES	$ 3,624,985

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Coffee County, Georgia operates under a five member Commission form of government. Commissioners serve staggered terms of four years. The Board elects its own chairman. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for descriptions) to emphasize that it is legally separate from the government.

Discretely Presented Component Units.

Coffee County Board of Health

The Coffee County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board's board. The Board is presented as a governmental fund type. The financial data of the Board reflects their most recent audited financial statements. The fiscal year end of the Board is June 30.

Complete financial statements for the Board may be obtained at the entity's administrative offices:

Coffee County Board of Health
Coffee County Health Department
1111 W. Baker Highway
Douglas, Georgia 31533

Coffee County Hospital Authority

The Coffee County Hospital Authority (Authority) provides Coffee Regional Medical Center, Inc. (CRMC) leasing for all assets, liabilities, and management for the healthcare of Coffee County residents. The County Commissioners appoint a voting majority to the Authority's Board. The Authority places a potential financial burden on the County via an intergovernmental agreement whereby, should the Authority and CRMC become unable to pay the debt service of the 2016 Series Bonds, the County agrees to levy a tax, up to the seven mill limitation prescribed by law, on all property in the County subject to such tax in order to make the payments. The Authority is presented as a business-type fund. The fiscal year end of the Authority is December 31.

Complete financial statements for the Authority may be obtained at the entity's administrative offices:

Coffee County Hospital Authority
Coffee Regional Medical Center
1101 Ocilla Road
Douglas, Georgia 31533

B. Government-Wide and Fund Financial Statements

The County has implemented the new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. The Statement establishes accounting and financial reporting standards for general purpose external financial reporting by local governments and establishes specific standards for the basic financial statements, management's discussion and analysis, and certain required supplementary information.

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific junction or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other

items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

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

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

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following **major governmental funds**:

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

The *SPLOST VI Fund* accounts for the capital projects financed from the special purpose local option sales tax, which was approved by voters for a six year period effective April, 2018 through March 2024.

The *Special District #1 Fund* accounts for activities related to the County's unincorporated areas. Revenues include insurance premium taxes, licenses and permits, and expenditures are for the Fire Department and others in unincorporated areas.

The government reports the following **major proprietary funds**:

The *Water Utility Fund* accounts for the activities of the Coffee County water system

The S*olid Waste Disposal Fund* accounts for the activities of the county's inert waste landfill and curbside garbage pick-up for county residents in unincorporated areas.

Additionally, the government reports the following fund types:

Agency Funds. These funds account for taxes, fees, fines and bonds collected on behalf of other governments, agencies, officials, and individuals.

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

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not

meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, and Equity

1. *Deposits and Investments*

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in obligations of the State of Georgia, the U.S. Government and corporations of the U.S. Government, obligations insured or guaranteed by the U.S. Government, and the local government investment pool.
Investments for the government, as well as for its component units, are reported at fair value.

2. *Receivables and Payables*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "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). All other outstanding material balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible.

Property taxes were levied on September 1, 2020, were payable December 1, 2020, and attached as an enforceable lien on property as of January 1, 2020.

3. *Inventories and Prepaid Items*

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

4. *Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. All general infrastructure assets acquired or constructed after December 31, 2002 have been reported in government-wide financial statements. In implementation of GASB Statement 34 infrastructure assets, the county has elected to limit its transition capitalization to road projects that resulted in acquisition, construction, or significant reconstruction or improvements of county roads since December 31, 1979. The county has made use of current replacement cost adjusted for price level changes back to an assets acquisition year.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25-50
Water and Sewer Systems	15-50
Improvements	10-20
Machinery and Equipment	5-10
Infrastructure	5-50

5. *Compensated Absences*

Vacation and sick pay are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured. The compensated absence liability is normally liquidated by the fund from which the employee is paid. The general fund has typically been used in prior years to liquidate compensated absences.

Effective January 1, 2017, County employees with 20 years of service receive one hundred percent of their accumulated sick leave upon retirement, not to exceed 480 hours for regular employees, or 720 hours for full-time fire department employees. This obligation amounted to $88,340 for the County at December 31, 2020.

Effective January 1, 2017, County employees can also accumulate annual vacation leave of up to 240 hours which is payable on termination of employment. This obligation amounted to $240,237 at December 31, 2020.

6. *Long-term Obligations*

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

7. *Fund Equity*

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

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

- Nonspendable – Fund balances are report as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e. items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal actions of the County Commission through the adoption of a resolution. The County Commission may also modify or rescind the commitment.
- Assigned – Fund balances are reported as assigned when amounts are constrained by the County's intent to the used for specific purposes but are neither restricted nor committed. Through resolution, the County Commission has authorized the County's finance director to assign fund balances.
- Unassigned – Fund balances are reported as unassigned as the residual amounts when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

Flow assumptions – When both restricted and unrestricted amounts of fund balances are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts when they are needed. for unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net position represents the difference between assets and liabilities. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted as described in the fund balance section above. All other Net Position are reported as unrestricted.

The County applies restricted resources first when an expense has been incurred for purposes for which both restricted and unrestricted net position is available.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

All agencies of the government submit requests for appropriations to the County administrator and/or finance director so that a budget may be prepared. The County administrator and/or finance director prepares and submits a proposed budget to the Board of County Commissioners for review. The commission holds public hearings and a final budget must be prepared and adopted no later than December 31.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County commission. The legal level of budgetary control is the department level. The County considers only those excesses greater than 5% above appropriations to be in violation of budgetary policy. Supplemental budgetary appropriations in funds were not considered material.

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2020, the General Fund had no departments with actual expenditures in excess of budgeted amounts.

The following special revenue governmental funds incurred actual expenditures in excess of budgeted amounts per County policy for the year ended December 31, 2020:

Fund	Appropriations	Expenditures	Excess
Sheriff's PAL Fund	$ 15,000	$ 17,608	$ (2,608)
Sheriff's Commissary Fund	$ 275,500	$ 545,560	$ (270,060)

These over expenditures were funded by available fund balances.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The County's deposits and investments include cash on deposit with financial institutions, cash equivalents, including money market accounts, cash invested in the State of Georgia's local government investments pool, Georgia Fund One and investments authorized by State Statutes and County ordinances. Cash investments are carried at book value (cost) which approximates fair market value.

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

- Obligations of State of Georgia or any other states;
- Obligations issued by the United States;
- Obligations fully insured or guaranteed by the United States government or Government Agency;
- Obligations of any Georgia Local Government Investment Pool;
- Repurchase agreements; and
- Obligations of other political subdivisions of the State of Georgia.

Interest Rate Risk. The County does not have a formal investment policy for interest rate risk.

Credit Risk. The County does not have a formal investment policy for credit risk. Georgia Fund 1 is a Standard and Poor's AAAf rated investment pool which is managed by the OST to maintain principle stability. The pool is not registered with the SEC as an investment company and the State does not consider Georgia Fund 1 to be a 2a7-like pool. Georgia Fund 1 follows applicable investing criteria and investment risk management policies as described by the State of Georgia. In addition, OST restricts investments of the pool in order to maintain the Standard and Poor's AAAf rating and to provide liquidity to participants.

Concentration of Credit Risk. The County does not have a formal investment policy for credit risk.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk.

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a formal deposit policy for custodial credit risk. As of December 31, 2020, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

The carrying amount of deposits for the Coffee County Board of Health, a discretely presented component unit, of $988,174 was fully covered by FDIC insurance and pledged securities.

B. Receivables

Receivables as of year-end for the government's individual major funds and nonmajor, and fiduciary funds in the aggregate, net of allowances for uncollectible accounts, are as follows:

	General	SPLOST VI	Solid Waste	Water Utilities	Nonmajor and Other Funds	Total
Receivables:						
Taxes	$ 2,485,761	$ 627,584	$ -	$ -	$ 133,337	$ 3,246,682
Allowance	(36,241)	-	-	-	-	(36,241)
Intergovernmental	563,966	-	-	-	-	563,966
Accounts	-	-	742,747	25,535	57,921	826,203
Allowance	-	-	(103,233)	(2,464)	-	(105,697)
Other	95,043	-	-	-	-	95,043
Net Receivables	$ 3,108,529	$ 627,584	$ 639,514	$ 23,071	$ 191,258	$ 4,589,956

C. Deferred Outflows/Inflows of Resources

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred inflows of resources* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned
Delinquent property taxes receivable (general fund)	$1,070,124	$ -
Monies received not earned:		
Non-major governmental	-	25,695
Total deferred inflows of resources for governmental funds	$1,070,124	$ 25,695

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D. Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	$ 7,130,943	$ -	$ -	$ 7,130,943
Construction in progress	3,077,331	2,912,029	3,077,331	2,912,029
Total capital assets, not being depreciated	10,208,274	2,912,029	3,077,331	10,042,972
Capital assets, being depreciated:				
Buildings	45,313,711	-	-	45,313,711
Machinery and equipment	12,115,875	279,500	327,571	12,067,805
Infrastructure	122,337,011	1,838,708	-	124,175,719
Total capital assets, being depreciated	179,766,597	2,118,208	327,571	181,557,234
Less accumulated depreciation for:				
Buildings	12,399,481	932,388	-	13,331,869
Machinery and equipment	8,263,240	699,399	324,682	8,637,958
Infrastructure	68,414,728	3,041,630	-	71,456,358
Total accumulated depreciation	89,077,450	4,673,417	324,682	93,426,185
Total capital assets being depreciated, net	90,689,147	(2,555,209)	2,889	88,131,049
Governmental activities capital assets, net	$ 100,897,421	$ 356,820	$ 3,080,220	$ 98,174,021
Business-type activities:				
Capital assets, not being depreciated				
Land	$ 532,831	$ -	$ -	$ 532,831
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	532,831	-	-	532,831
Capital assets, being depreciated:				
Buildings and system	5,159,252	-	-	5,159,252
Machinery and equipment	127,834	-	-	127,834
Total capital assets, being depreciated	5,287,086	-	-	5,287,086
Less accumulated depreciation for:				
Buildings and system	1,707,059	127,846	-	1,834,905
Machinery and equipment	127,834	-	-	127,834
Total accumulated depreciation	1,834,893	127,846	-	1,962,739
Total capital assets being depreciated, net	3,452,193	(127,846)	-	3,324,347
Business-type activities capital assets, net	$ 3,985,023	$ (127,846)	$ -	$ 3,857,177

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

Governmental Activities:	
General Government	$ 112,876
Public Safety	1,031,218
Highways and Streets, including depreciation of general infrastructure assets	3,440,290
Judicial	-
Culture and Recreation	26,974
Health and Welfare	45,808
Community Development	16,252
Total depreciation expense - governmental activities	$ 4,673,417
Business-Type Activities:	
Solid Waste	$ -
Water Utilities	127,846
Total depreciation expense - Business-Type Activities	$ 127,846

E. Interfund Balances

The composition of interfund balances as of December 31, 2020, is as follows:

Fund	Receivable	Payable
General Fund	$ 808,309	$ -
SPLOST VI	-	507,721
Special District Fund #1	-	102,815
Other Nonmajor Governmental	-	72,121
Total Governmental Funds	808,309	682,657
Solid Waste Disposal Fund	-	45,024
Water Utilities Fund	16,772	97,400
Total Proprietary Funds	16,772	142,424
Total All Funds	$ 825,081	$ 825,081

General Fund:	
Due from SPLOST VI (to set up capital expenditures advanced by General Fund)	$ 507,721
Due from Special District #1 (to set up monthly expenditures advanced by General Fund)	102,815
Due from E-911 (to set up monthly expenditures advanced by General Fund)	72,121
Due from Water Utility Fund (to set up monthly expenditures advanced by General Fund)	97,400
Proprietary Funds:	
Solid Waste Fund:	
Due from General Fund (excess transfer due back)	28,252
Water Utilities Fund:	
Due from Solid Waste Enterprise Fund (monthly collections)	16,772
Total	$ 825,081

F. Leases

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2020, are as follows:

Year Ending December 31,	Governmental Activities	Total
2021	314,934	314,934
2022	364,084	364,084
2023	144,084	144,084
2024	53,619	53,619
Total Minimum Lease Payments	$ 876,721	$ 876,721
Less: Amounts Representing Interest	43,577	43,577
Present Value of Minimum Lease Payments	$ 833,144	$ 833,144

The County has entered into lease agreements for financing various equipment and vehicles. These lease agreements qualify as capital leases for accounting purposes (titles transfer at the end of the lease terms) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The amortization expense related to these transactions has been appropriately recorded in depreciation expense. The following is an analysis of building, equipment, and vehicles leased under capital leases as of December 31, 2020.

	Carrying Value
Equipment and Vehicles	$ 818,222
Net Carrying Value	$ 818,222

G. Long-Term Debt

Notes Payable. On February 1, 2004, the County entered into a loan agreement with the Georgia Environmental Facilities Authority in the amount of $479,852 to finance various water system improvements. Quarterly payments of $6,201, including principle and interest at .33% per annum, are due through February 2024.

Notes Payable debt service requirements to maturity are as follows:

Year Ending December 31,	Governmental activities		Business-Type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	-	-	24,569	234	24,569	234
2022	-	-	24,650	153	24,650	153
2023	-	-	24,732	71	24,732	71
2024	-	-	6,191	5	6,191	5
Total	$ -	$ -	$ 80,142	$ 463	$ 80,142	$ 463

Bonds Payable. Water Revenue Bonds were issued in 2006. The original amount of the 2006 Series Bonds was $2,648,300. Bonds were issued to construct and equip a water system. On February 17, 2016, these bonds were sold, delivered and registered to Douglas National Bank in full outstanding principle on that date of $2,390,097. This assignment was initiated by the County in an effort to reduce future debt obligations via certain modifications listed below under "Modified Terms". They are due serially through March 12, 2036.

The county has adopted resolutions for its water revenue bonds that provide for various covenants as required by the 2006 bond Ordinances. These covenants are listed below and related asset accounts are presented in the financial statements as restricted assets of the enterprise fund.

Pledge of Revenues-

The Revenue bonds are secured by a pledge of all gross revenues of the system.

Establishment of Various Accounts –

(1) Revenue Fund Account – to pay all operating and maintenance costs of the system

(2) Sinking Fund – Debt Service Account – monies in the debt service account will be used to pay principal of and interest on the Bonds coming due

(3) Sinking Fund – Reserve Account – maintained for the purpose of paying, and shall be used at any time to pay, the principal of and interest on the Bonds coming due in any year as to which there otherwise would be a default. Monthly payments of 10% of principal and interest until the next year's installments are accumulated.

(4) Renewal and Extension Fund – Monies in the renewal and extension fund shall be used to pay the cost of making necessary renewals, replacements, improvements, additions, and extensions of capital assets required for the proper maintenance and efficient operation of the system.

Investment Restrictions –

The resolution provides that all monies in the above funds and accounts may only be invested in the following:

(1) Obligations of the United States and of its agencies and instrumentalities, or obligations fully insured or guaranteed by the United Sates government or by one of its agencies

(2) Bonds or certificates of indebtedness of the State of Georgia and of its agencies and instrumentalities

(3) Certificates of deposit of banks which have deposits insured by the Federal Deposit Insurance Corporation; provided, however, that the portion of such certificates of deposit in excess of the amount insured by the Federal Deposit Insurance Corporation must be secured by direct obligations of the State or United States which are of a par value equal to that portion of such certificates of deposit which would be uninsured

(4) The local government investment pool established by O.C.G.A

(5) Such other investments as shall be authorized by law at the time such investments are made

Modified Terms:

	Modified	Original
Final Maturity Date	March 12, 2036	January 12, 2046
Interest Rate per Annum :		
Full term	N/A	4.50%
Year 1 through 15	2.64%	N/A
Year 16 through 20	Variable*	N/A

*Interest rate for years 16 through 20 will be calculated at a fixed rate equal to the lesser of 4.4%, or the Wall Street Journal Prime Rate minus .61%

The modification of terms under the new agreement reduced the cumulative principle and interest debt service cash flows of the County by $1,254,020, assuming the current rate throughout the full 20 year term, and $1,219,818 at the maximum variable rate for the variable rate term.

Debt service requirements on outstanding Bonds are as follows:

Year Ending December 31,	Business-Type Activities	
	Principal	Interest*
2021	104,187	49,786
2022	106,974	46,999
2023	109,836	44,137
2024	112,656	41,317
2025	115,787	38,186
2026-2030	627,001	142,863
2031-2035	715,512	54,352
2036-2037	39,191	149
Totals	$ 1,931,144	$ 417,789

* Assuming the current rate of 2.61% during the full variable rate period.

Changes in General Long-Term Liabilities.

Long-term liability activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Capital Leases	$ 1,564,278	$ -	$ 731,134	$ 833,144	$ 293,196
Compensated Absences	310,294	18,283	-	328,577	82,144
Total Governmental Activities	$ 1,874,572	$ 18,283	$ 731,134	$ 1,161,721	$ 375,340
Business-Type Activities:					
Loans Payable	$ 104,630	$ -	$ 24,488	$ 80,142	$ 24,569
Bonds Payable	2,032,530	-	101,386	1,931,144	104,187
Post-Closure Cost	1,389,114	25,003	-	1,414,117	101,008
Total Business-Type Activities	$ 3,526,274	$ 25,003	$ 125,874	$ 3,425,403	$ 229,764

H. Landfill Postclosure Care Costs

State and federal laws and regulations require that the County place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill's operation closed on June 30, 1998. The closure certificate was effective February 29, 2000.

Post-closure costs have been accrued in accordance with GEPD projections as of December 31, 2020 as $1,414,117, although actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County has met financial assurance requirements by meeting the financial ratio test.

I. Fund Equity

Restricted Fund Balances	
Splost VI Fund	
Restricted for sales tax capital projects	$ 5,594,337
Special District #1 Fund	
Restricted for unincorporated areas public safety expenses	$ 2,210,775
Nonmajor Governmental Funds:	
Special Revenue Funds	
Restricted for road maintenance and construction	1,607,227
Restricted for jail construction, improvements, and staffing	233
Restricted for drug abuse treatment and education programs	2,582
Restricted for law enforcment purposes	451,564
Restricted for law library	52,677
Restricted for police athletic league	27,356
Restricted for juvenile service	45,258
Restricted for E-911 operations	319,965
Total Governmental Activities	$ 10,311,974
Component Unit	
Board of Health	
Restricted for special use - program income	$ 417,357
Total Component Unit	$ 417,357
Assigned Fund Balance	
General Fund	
used to cover sales tax rollback	$ 3,076,432

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance purchased either directly or indirectly from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. The County's deductibles for commercial insurance coverage range from $2,500 to $250,000 with various limits of liability ranging from $10,000 to $5,000,000. For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF), a public entity risk pool currently operating as a common risk management and insurance program for member local governments. The ACCG administers the risk poll. The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 *et Seq*. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other cost incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set for in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A. Coffee County, Georgia participates in ACCG's Interlocal Risk Management Agency.
As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The county is also to allow the 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 funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member governments' contracts and in accordance with the workers' compensation laws of Georgia. The funds are to pay all cost taxed against members in any legal

proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation, or defense.

B. Commitments, Contingencies, and Litigation

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

The County has begun various construction projects as a part of the Special 1% Local Option Sales Tax passed in 2011 and 2018. These projects involve $33,000,000 and $34,000,000 respectively of sales tax funds supplemented by various state contracts for road construction. These projects are ongoing and approximately 100% and 47.2% respectively was expended as of December 31, 2020.

The County has exposure to potential debt commitments via intergovernmental agreements with the Coffee County Hospital Authority (a component unit of the County) and Coffee Regional Medical Center, Inc. This agreement states that should Coffee Regional Medical Center, Inc. become unable to pay the debt service of the 2016 and 2018 Series Revenue Bonds, the County agrees to levy a tax, up to the seven mill limitation prescribed by law, on all property in the County subject to such tax in order to make the payments. As of December 31, 2020, the outstanding principle on the 2016 and 2018 Series Bonds was $14,995,000 and $10,584,831 respectively, with payments due annually through December 1, 2026. The intergovernmental agreements require the establishment and funding of a debt service fund, as well as maintenance of certain financial ratios and other covenants. As of December 31, 2020, management of Coffee Regional Medical Center believes all agreed upon compliance and financial covenants of the agreement have been met.

C. Joint Venture

Under Georgia law, the County, in conjunction with other cities and counties in the fourteen county Southeast Georgia area, is a member of the Southern Georgia Regional Commission (SGRC) and is required to pay annual dues thereto. During its year ended December 31, 2020, the county paid $39,409 in such dues. Membership in a SGRC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the SGRC in Georgia. The SGRC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a SGRC. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
3395 Harris Road
Waycross, GA 31503

D. Pensions

1. Defined Benefit Plan

Plan Description
The County contributes to the Association of County Commissioners of Georgia ("ACCG") Defined Benefit Plan, an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Plan provides for benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met. An outline of plan provisions was attached at the end of this year's valuation report.

The annual County contribution to the Plan is determined using the actuarial basis described in the annual valuation report. Employee contributions are not permitted. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. The County contributions for the calendar year ending December 31, 2020 were $636,606.

Plan Disclosures
Effective January 1, 2014, the Plan implemented the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25,* which significantly changed the disclosures required related to the plan. The information presented below is presented in accordance with this new standard.

Statement of Fiduciary Net Position for the Measurement Period Ended December 31, 2020

Statement of Fiduciary Net Position	
Market Value of Assets	
Cash and Cash Equivalents	$ 617,169
Fixed Interest Insurance Account	88,536
Marketable Securities	16,422,353
Total	17,128,058
Receivables	
Employer Contributions	558,521
Accrued Interest Income	19,676
Total	578,197
Liabilities	
Administrative Expenses	21,639
Accrued Investment Fee	16,869
Accrued Auditing Fees	-
Total	38,508
Fiduciary Net Position	$ 17,667,747

Statement of Changes in Fiduciary Net Position

Additions	
Employer Contributions	$ 558,521
Net Investment Income	2,204,475
Total	2,762,996
Deductions	
Investment Expense	67,889
Administrative Expenses	36,143
Benefit Payments	650,555
Post-Retirement Death Benefit Expense	75,000
Pre-Retirement Death Benefit Expense	-
Total	829,587
Net Increase (Decrease) in Fiduciary Net Position	$ 1,933,409
Net Position Held in Trust for Pension Benefits	
Beginning of Year	$ 15,734,338
End of Year	$ 17,667,747
Money Weighted Rates of Return	14.02%

Net Position Restricted for Pensions

Fiduciary Net Position	$ 17,667,747
Deferred Outflows of Resources	963,939
Deferred Inflows of Resources	(2,702,582)
Net Position Restricted for Pensions	$ 19,406,390

Notes to the Statement of Fiduciary Net Position

Summary of Significant Accounting Policies
The plans financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by this plan.

Plan member contributions are recognized in the period in which the contributions are due. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market prices. The trust fund is invested, approximately, in 70% equities and 30% fixed income securities on a cost basis.

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

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

Board of Trustees
The Trustees for the Association of County Commissioners of Georgia (ACCG) Pension Plan and Trust oversees the administration, investment and funding of the Association of County Commissioners of Georgia Retirement Program for member employers.

Plan Participants
Participant counts as of January 1, 2020 (the most recent actuarial valuation date) and covered compensation (based on covered earnings for the preceding year) are shown below:

Retirees, Beneficiaries and Disables receiving benefits	86
Terminated plan participants entitled to but not yet receiving benefits	136
Active employees participating in the Plan	102
Total number of Plan Participants	324
Covered Compensation for active participants	$ 3,919,865

Actuarial Assumptions
The actuarial assumptions used for the January 1, 2020 valuation as applied to all periods included in the measurement were as follows:

Investment Return	7.00%
Future Salary Increases:	
3.5% per year with an age based scale as follows:	
Age:	
Under 30	3.5% rate plus 1.0%
30-39	3.5% rate plus 0.5%
40-49	3.5% rate less 0.5%
50+	3.5% rate less 1.0%
Based on results of February, 2019 experience study	
Future Payroll Growth	3.50%
Mortality	Pub - 2010 Scale AA to 2020

The Trustees shall rebalance the portfolio at least annually for asset allocation purposes. The guidelines for allocation are: equities shall not exceed 70% of the total Plan assets, valued at cost. Fixed income shall be targeted at 30% of total Plan assets, valued at cost. The Trustees' guidelines for asset allocation are as follows:

	Target Allocation	Range
Fixed Income	30%	25%-35%
Equities:	70%	65%-75%
Large Cap	30%	25%-35%
Mid Cap	5%	2.5%-10%
Small Cap	5%	2.5%-10%
REIT	5%	2.5%-10%
International	15%	10%-20%
Multi Cap	5%	2.5%-10%
Global Allocation	5%	2.5%-10%

Discount Rate

The expected long-term rate of return (7.0%) was used to discount all projected benefit payments. The discount rate is determined through a blend of using building blocks approach based on 20 year benchmarks (33.33%) and 30 year benchmarks (33.33%), as well as the forward looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS. Projected assets are sufficient to pay all projected benefits promised to current plan participants. In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years. No contributions are required of or permitted by Participants. The County meets all costs of the plan.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at December 31, 2019	$ 19,635,780	$ 15,734,338	$ 3,901,442
Changes for the Year:			
Service Cost	231,200	-	231,200
Interest	1,351,736	-	1,351,736
Experience (gain)/loss	(1,101,436)	-	(1,101,436)
Assumption Change	30,314	-	30,314
Employer Contributions	-	558,521	(558,521)
Net Investment Income	-	2,204,475	(2,204,475)
Benefit Payment	(650,555)	(650,555)	-
Administrative Expense	-	(36,143)	36,143
Other Changes	-	(142,889)	142,889
Net Changes	(138,741)	1,933,409	(2,072,150)
Balance at December 31, 2020	$ 19,497,039	$ 17,667,747	$ 1,829,292

Sensitivity of the Net Pension Liability to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.0%, as well as what the County's net pension liability will be if it were calculated using a discount rate that is 1-percentage point lower (6.0%) or 1-percentage point higher (8.0%) than the current rate:

	6.00%	7.00%	8.00%
Total Pension Liability	$ 21,986,174	$ 19,497,039	$ 17,425,625
Fiduciary Net Position	17,667,747	17,667,747	17,667,747
Net Pension Liability	$ 4,318,427	$ 1,829,292	$ (242,122)

Pension Expense and Deferred Inflows and Outflows related to Pension

For the year ended December 31, 2020, the County recognized pension expense of ($2,072,150). At December 31, 2020, the County reported deferred inflows and outflows related to the pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 671,762	$ -
Changes of Assumptions	26,970	622,551
Net difference between projected and actual earnings on pension plan investments	265,207	2,080,031
	$ 963,939	$ 2,702,582

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

Year Ended December 31,	
2021	(607,852)
2022	(361,096)
2023	(557,266)
2024	(212,429)
Total	(1,738,643)

Payable to the Pension Plan

At December 31, 2020, the County reported a payable of $558,521 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2020.

Additional Information

A copy of the additional financial information from the Plan financial reported can be obtained from GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339

In addition to the above retirement plan, of which the County is administrator, the following retirement plans are in effect but are not under the direct control of the County:

Judges of the Probate Courts Retirement Fund of Georgia
Clerk of Superior Court Retirement Fund
Sheriffs' Retirement Fund of Georgia
Peace Officers' Annuity and Benefit Fund of Georgia
Georgia Firefighters' Pension Fund
Magistrates' Retirement Fund of Georgia

These plans provide for certain sums of collections from various fines, fees, and charges for services collected by the County to be remitted directly to the pension plans. Valuation reports and schedules required by GASB Statement No. 68 can be found on each Plan's respective website.

2. Defined Contribution Plan

On January 1, 2012, Coffee County executed an adoption agreement, electing to become a participating employer in the Association County Commissioners of Georgia Defined Contribution Plan Program.

Eligible employees, those working full-time with an original hire date after December 31, 2012, receive an employer basic contribution equal to two percent (2.0%) of each participant's compensation on a payroll basis. Participating employees may also receive an employer matching contribution equal to one hundred percent (100%) of the first five percent (5%) of amounts participants contribute. The maximum matching contribution shall be no more than five percent (5%) of compensation. Participants are considered to be fully vested after five (5) full years of service. The expense related to this plan paid by the County for the period ended December 31, 2020 totaled $151,381.

E. Interfund Transfers

Individual Major Funds:	
General Fund:	
Transfers to Nonmajor Governmental Funds	$ (270,000)
(To supplment the Fund's Operations)	
Transfers from Nonmajor Governmental Funds	125,000
(To reimburse covered expenses)	
Transfers from Solid Waste Fund	100,000
Transfers to General Fund	
(Transfer of profits to supplement operations)	(100,000)
SPLOST VI Fund:	
Transfers from Nonmajor Governmental Funds	306,544
Total Transfers In/(Out)	$ 161,544
Nonmajor Governmental Funds:	
E-911	$ 270,000
SPLOST VI	-
T-SPLOST	(306,544)
Jail Fund	(125,000)
Total Transfers In/(Out)	$ (161,544)

Interfund transfers from the general fund to the Nonmajor Governmental Funds are made to supplement the fund's current operations.

F. Tax Abatements

GASB Statement No. 77 requires each reporting government – in this case, Coffee County – to disclose in its financial statements (i) the details of any tax abatement agreements entered into between it as the reporting government and any individual or entity pursuant to which the reporting government agreed to forego any tax revenues to which it is otherwise due; and (ii) the details of any tax abatement agreements entered into between any other governments and any individual or entity that reduce the reporting government's tax revenue. Coffee County does not provide tax abatements to anyone, and thus is not a party to any such tax abatement agreement.

In Coffee County, the only entity that can provide tax abatements is the Douglas-Coffee County Industrial Authority (the EDA). The EDA was created by an amendment to the Constitution of the State of Georgia of 1945 (Ga. Laws 1957, page 568), and an act of the General Assembly of the State of Georgia (Ga. Laws 1959, page 2801). This constitutional amendment and act of the State legislature empowers the EDA to undertake projects for the development, expansion and promotion of industry, commerce, agriculture, natural resources and vocational training in the City of Douglas and Coffee County, and to lease such projects to private persons, firms or corporations. Property in the EDA's name as the result of its undertaking such projects results in the project property being exempt from property taxes.

As of result of all outstanding projects in the EDA's name, the amount of real property taxes abated for the 2020 calendar year was $1,075,558, and the amount of personal property taxes abated for the 2020 calendar year was $271,149.

G. Subsequent Events

Management has evaluated events and transactions subsequent to the balance sheet date through August 19, 2021 (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. Management has not identified any events that require recognition in the financial statements that were issued on August 19, 2021. Management has identified the following transaction for disclosure:

- Subsequent to December 31, 2020, the County entered into a transaction with the City of Douglas, Georgia (the City), whereby the City purchased the County's Water Fund. The transaction yielded all tangible assets of the fund to the City and extinguished all associated debt of the Water Fund.

REQUIRED SUPPLEMENTARY INFORMATION

COFFEE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (Non-GAAP Budgetary Basis)
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 12,492,900	$ 12,492,900	$ 13,650,139	$ 1,157,239
Licenses & Permits	48,000	48,000	38,723	(9,277)
Intergovernmental	387,000	387,000	1,852,202	1,465,202
Charges for Services	1,835,000	1,835,000	2,408,016	573,016
Fines & Fees	775,000	775,000	708,613	(66,387)
Investment Income	80,000	80,000	40,044	(39,956)
Other	85,000	85,000	64,419	(20,581)
Total Revenues	15,702,900	15,702,900	18,762,156	3,059,256
EXPENDITURES				
Current:				
General Government:				
County Commission	190,500	190,500	191,938	(1,438)
County Clerk	51,500	51,500	51,221	279
Elections	198,100	198,100	178,680	19,420
Finance Administration	389,000	389,000	380,537	8,463
County Attorney	85,000	110,000	110,000	-
Tax Commissioner	454,900	464,900	456,187	8,713
Tax Assessor	370,600	370,600	352,040	18,560
Board of Equalization	4,300	4,300	1,126	3,174
Building Maintenance	274,700	279,700	266,679	13,021
Judicial:				
Superior Court	127,300	127,300	101,737	25,563
Superior Court Judge	37,800	41,500	41,800	(300)
Clerk of Superior Court	518,100	518,100	485,239	32,861
District Attorney	163,400	163,400	105,855	57,545
Victim's Assistance	42,000	45,900	47,487	(1,587)
State Court	18,000	18,000	12,283	5,717
State Court Judge	110,200	110,200	99,401	10,799
Solicitor General	127,500	131,400	131,213	187
Magistrate Court	357,100	357,100	356,503	597
Probate Court	161,000	164,000	165,165	(1,165)
Juvenile Court	53,300	53,300	13,484	39,816
Grand Jury	8,700	8,700	4,075	4,625
Public Defender	226,000	226,000	213,934	12,066
Public Safety:				
Sheriff - General	2,886,300	2,966,300	3,037,454	(71,154)
Sheriff - Detective Unit	739,200	746,200	776,973	(30,773)
Sheriff - Gang Unit	-	-	-	-
Sheriff - Student Resource Officers	363,800	363,800	347,778	16,022
Jail	4,989,000	4,989,000	4,891,722	97,278
Coroner	63,200	66,200	67,730	(1,530)
E-911	270,000	270,000	270,000	-
Emergency Management Agency	44,800	44,800	39,269	5,531

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

COFFEE COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (Non-GAAP Budgetary Basis), continued
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
Highways & Streets:				
Road Department	2,614,500	2,614,500	2,528,429	86,071
Health & Welfare:				
General Health	88,000	88,000	88,000	-
Mental Health	20,000	20,000	20,000	-
Welfare	12,000	12,000	5,349	6,651
Senior Citizens Center	152,000	152,000	149,360	2,640
Culture & Recreation:				
Library	68,600	68,600	68,600	-
Housing and Development				
Conservation Administration	54,500	54,500	49,691	4,809
County Agricultural Extension Office	91,100	91,100	85,028	6,072
Economic Development Assistance	56,500	56,500	55,909	591
Contingency	-	-	-	-
Debt Service (principle and interest)	1,049,500	905,000	454,835	450,165
Total Expenditures	17,532,000	17,532,000	16,702,711	829,289
Excess Revenues (Expenditures)	(1,829,100)	(1,829,100)	2,059,445	3,888,545
OTHER FINANCING SOURCES (USES)				
Transfers In	800,000	800,000	100,000	(700,000)
Transfers Out	-	-	-	-
Capital Lease Proceeds	-	-	-	-
Sale of General Capital Assets	545,000	545,000	62,458	(482,542)
Prior Year Reserves	-	-	-	-
Total Other Financing Sources (Uses)	1,345,000	1,345,000	162,458	(1,182,542)
Net Change In Fund Balances	(484,100)	(484,100)	2,221,903	
Fund Balance - Beginning of Year	7,646,812	7,646,812	9,196,434	
FUND BALANCES - END OF YEAR	$ 7,162,712	$ 7,162,712	$ 11,418,337	

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

COFFEE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS *

	2015	2016	2017	2018	2019	2020
Total Pension Liability						
Service Costs	$ 247,211	$ 232,281	$ 232,590	$ 223,882	$ 240,623	$ 231,200
Interest	1,011,535	1,096,411	1,096,947	1,190,165	1,259,536	1,351,736
Differences between expected and actual experience	(36,935)	(289,663)	260,684	164,670	86,906	(1,101,436)
Assumption Changes	440,465	455,291	31,849	723,887	799,345	30,314
Benefits payments, including refunds of employee contributions	(530,595)	(646,499)	(672,637)	(725,306)	(744,001)	(650,555)
Other	-	-	-	-	-	-
Net change in total pension liability	1,131,681	847,821	949,433	1,577,298	1,642,409	(138,741)
Total pension liability - beginning	13,487,137	14,618,818	15,466,639	16,416,073	17,993,371	19,635,780
Total pension liability - ending	$14,618,818	$15,466,639	$16,416,072	$17,993,371	$19,635,780	$19,497,039
Plan Fiduciary Net Position						
Contributions - Employer	$ 689,370	$ 694,157	$ 690,787	$ 560,769	$ 636,602	$ 558,521
Net Investment Income	77,612	812,383	1,909,414	(619,447)	2,692,340	2,204,475
Benefits payments, including refunds of employee contributions	(511,417)	(623,132)	(672,637)	(699,933)	(718,842)	(650,555)
Other	(112,642)	(78,449)	(103,295)	(114,166)	(96,830)	(142,889)
Administrative Expense	(29,331)	(29,580)	(23,528)	(26,298)	(37,637)	(36,143)
Net change in fiduciary net position	113,592	775,379	1,800,741	(899,075)	2,475,633	1,933,409
Plan fiduciary net position - beginning	11,468,068	11,581,660	12,357,039	14,157,780	13,258,705	15,734,338
Plan fiduciary net position - ending	$11,581,660	$12,357,039	$14,157,780	$13,258,705	$15,734,338	$17,667,747
Net Pension Liability	$ 3,037,158	$ 3,109,600	$ 2,258,292	$ 4,734,666	$ 3,901,442	$ 1,829,292
Plan fiduciary net position as a percentage of the total pension liability	79.22%	79.89%	86.24%	73.69%	80.13%	90.62%
Covered employee payroll	$ 5,270,918	$ 4,728,063	$ 4,195,342	$ 4,315,474	$ 4,359,277	$ 3,919,865
Net pension liability as a percentage of covered employee payroll	57.62%	65.77%	53.83%	109.71%	89.50%	46.67%

*** The schedule will present the required 10 years of information once it is accumulated**

COFFEE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS*

	2015	2016	2017	2018	2019	2020
Actuarially determined contribution	$ 689,370	$ 694,157	$ 690,787	$ 526,479	$ 601,662	$ 534,762
Contributions in relation to the actuarially determined contribution	689,370	694,157	690,787	560,769	636,602	558,521
Contribution deficiency (excess)	$ -	$ -	$ -	$ (34,290)	$ (34,940)	$ (23,759)
Covered employee payroll	$ 5,270,918	$ 4,728,063	$ 4,195,342	$ 4,315,474	$ 4,359,277	$ 3,919,865
Contributions as a percentage of covered employee payroll	13.08%	14.68%	16.47%	12.99%	14.60%	14.25%

Notes to the Schedule

Valuation Date: The actuarially determined contribution rate was determined as of January 1, 2020, with an interest adjustment to the fiscal year

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method: Entry Age Normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 10 years

Asset Valuation Method: Market Value as of Measurement Date

Actuarial Assumptions:

Net Investment Rate of Return: 7.0% (revised from 7.25% as of December 31, 2018)

Projected Salary Increases: 3.5% with an age based scale (revised from 3.0% as of December 31, 2018)

Retirement Age — Probability of retirement:

Age 55-60	20%
Age 61-64	20%
Age 65-69	30%
Age 70+	100%

Based on results of Februrary, 2019 experience study.

Mortality: Pub - 2000 Scale AA to 2020

*** The schedule will present the required 10 years of information once it is accumulated**

COFFEE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION INVESTMENT RETURNS*

	2015	2016	2017	2018	2019	2020
Annual money-weighted rate of return, net of investment expenses for the Coffee County pension plan	0.83%	7.12%	16.67%	-5.04%	21.34%	14.02%

*** The schedule will present the required 10 years of information once it is accumulated**

I. BUDGETARY BASIS OF ACCOUNTING

The budgetary comparison schedule is presented as Required Supplementary Information in accordance with Governmental Accounting Standards Board Statement (GASB) No. 41 for governments with significant budgetary perspective differences.

The perspective differences arise from the net results of certain departments with associated reimbursed grant revenues or transfers being used for budgetary purposes. The budget differences have no impact on net results of operations and only impact certain revenue/expense classifications. The following schedule is presented to reconcile the expense differences in such reporting:

Department:	Appropriations	Expenditures	Excess
Juvenile Court	$ 73,704	$ 60,220	$ 13,484
Jail	$ 5,016,722	$ 125,000	$ 4,891,722
Road Department	$ 2,619,852	$ 91,423	$ 2,528,429

II. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN GENERAL FUND

The County considers only those excesses that are greater than 5% above appropriations to be in violation of such budget requirements.

For the year ended December 31, 2020, The County had no General Fund departments in excess of allowable appropriations.

III. EXCESSES OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

The following individual funds incurred actual expenditures in excess of budgeted amounts for the year ended December 31, 2020.

Fund	Appropriations	Expenditures	Excess
Sheriff's PAL Fund	$ 15,000	$ 17,608	$ (2,608)
Sheriff's Commissary Fund	$ 275,500	$ 545,560	$ (270,060)

COMBINING AND INDIVIDUAL FUND SCHEDULES

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Law Library Account – to account for the collection and payment of special fees used to maintain the law library.

Sheriff's Narcotic Fund – to account for on a separate basis revenues and expenses related to confiscations of property and cash by the sheriff's department and its related cooperating agencies. These funds are restricted to use in combating illegal drugs.

Sheriff's PAL Fund – to account for funds raised by donations and special projects (activities) and their use in the Police Athletic league.

Count Drug Abuse Treatment & Education Fund – to account for special fines collected by the court to be used by the county solely and exclusively for drug abuse treatment and education programs related to controlled substances and marijuana.

Juvenile Service Fund - to account for supervision fees collected by the Juvenile Court from those placed under supervision and use of these funds to expand service housing, educational services, counseling, mediation, transportation, restitution, and job development.

Sheriff's Commissary Account – to account for the collection from sales of commissary type items in the jail to be used for jail related expenses.

County Jail Fund – to account for penalties imposed on fine cases by courts in the county and the use of these amounts solely and exclusively for constructing, operating, and staffing the county jail.

E-911 Fund – to account for the activities of the County's E-911 system.

Capital Project Funds are used to account for specific funds, typically grant monies that are restricted to expenditure for capital projects.

C.D.B.G. 17h-y-034-1-5927 – To account for CDBG grant funds received from the Georgia Department of Community Affairs for low income housing rehab projects.

C.D.B.G. 16h-y-034-1-5843 – To account for CDBG grant funds received from the Georgia Department of Community Affairs for low income housing rehab projects.

COPS SVPP Grant – to account for grant funds received from the Bureau of Justice Assistance to assist with the purchase and development of school safety resources that help prevent school violence and aid the needs of the schools.

SPLOST V – to account for revenues and capital expenses related to the County's 2012 SPLOST resolution.

T-SPLOST Fund – is used to account for the financial resources provided and subsequently expensed from the Transportation Special Purpose Local Option Sales Tax.

COFFEE COUNTY, GEORGIA
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	Special Revenue							
	Law Library Fund	Sheriff's Narcotics	Sheriff's Pal	Juvenile Service Fund	Sheriff's Commissary	County Jail Fund	E-911 Fund	County Drug Abuse & Education
ASSETS								
Cash and Cash Equivalents	$ 52,677	$ 80,198	$ 27,356	$ 45,258	$ 371,366	$ 233	$ 359,860	$ 2,582
Receivables (Net of Allowance for Uncollectibles)	-	-	-	-	-	-	57,921	-
Due from Other Governments	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-
Total Assets	52,677	80,198	27,356	45,258	371,366	233	417,781	2,582
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts Payable	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	72,121	-
Deferred Revenue	-	-	-	-	-	-	25,695	-
Total Liabilities	-	-	-	-	-	-	97,816	-
Fund Balance:								
Restricted:								
Special Revenue	52,677	80,198	27,356	45,258	371,366	233	319,965	2,582
Capital Projects	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balance	52,677	80,198	27,356	45,258	371,366	233	319,965	2,582
TOTAL LIABILITIES & FUND BALANCE	$ 52,677	$ 80,198	$ 27,356	$ 45,258	$ 371,366	$ 233	$ 417,781	$ 2,582

COFFEE COUNTY, GEORGIA
COMBINING BALANCE SHEETS (Continued)
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	Capital Projects					
	C.B.D.G. 16h-y-034-1-5843	C.D.B.G. 17h-y-034-1-5927	COPS SVPP Grant	SPLOST V	Transportation SPLOST	Total 2020
ASSETS						
Cash and Cash Equivalents	$ -	$ -	$ -	$ -	$ 1,473,890	$ 2,413,420
Receivables (Net of Allowance for Uncollectibles)	-	-	-	-	133,337	191,258
Due from Other Governments	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Total Assets	-	-	-	-	1,607,227	2,604,678
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts Payable	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	72,121
Deferred Revenue	-	-	-	-	-	25,695
Total Liabilities	-	-	-	-	-	97,816
Fund Balance:						
Restricted:						
Special Revenue	-	-	-	-	-	899,635
Capital Projects	-	-	-	-	1,607,227	1,607,227
Unassigned	-	-	-	-	-	-
Total Fund Balance	-	-	-	-	1,607,227	2,506,862
TOTAL LIABILITIES & FUND BALANCE	$ -	$ -	$ -	$ -	$ 1,607,227	$ 2,604,678

COFFEE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Special Revenue							
	Law Library Fund	Sheriff's Narcotics	Sheriff's PAL	Juvenile Service Fund	Sheriff's Commissary	County Jail Fund	E-911 Fund	County Drug Abuse & Education
REVENUES								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	773,127	34,872
Fines & Other	17,735	28,524	-	7,608	-	120,957	-	-
Investment Earnings	-	46	6	67	506	-	506	12
Other	-	4,737	24,201	-	504,998	-	-	-
Total Revenues	17,735	33,307	24,207	7,675	505,504	120,957	773,633	34,884
EXPENDITURES								
Current								
Judicial	17,535	-	-	1,735	-	-	-	-
Public Safety	-	11,823	-	-	545,560	-	1,021,535	39,793
Highways & Streets	-	-	-	-	-	-	-	-
Community Development	-	-	17,608	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	17,535	11,823	17,608	1,735	545,560	-	1,021,535	39,793
Excess (Deficiency) of Revenues Over (Under) Expenditures	200	21,484	6,599	5,940	(40,056)	120,957	(247,902)	(4,909)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	270,000	-
Transfers Out	-	-	-	-	-	(125,000)	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	(125,000)	270,000	-
Net Change in Fund Balances	200	21,484	6,599	5,940	(40,056)	(4,043)	22,098	(4,909)
Fund Balances-Beginning of Year	52,477	58,714	20,757	39,318	411,422	4,276	297,867	7,491
FUND BALANCES END OF YEAR	$ 52,677	$ 80,198	$ 27,356	$ 45,258	$ 371,366	$ 233	$ 319,965	$ 2,582

COFFEE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020

	Capital Projects					
	C.B.D.G. 16h-y-034-1-5843	C.D.B.G. 17h-y-034-1-5927	COPS SVPP Grant	SPLOST V	Transportation SPLOST	Total 2020
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ 1,324,460	$ 1,324,460
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	3,000	219,525	100,519	-	-	323,044
Charges for Services	-	-	-	-	-	807,999
Fines & Other	-	-	-	-	-	174,824
Investment Earnings	-	-	-	169	5,467	6,779
Other	-	-	-	-	-	533,936
Total Revenues	3,000	219,525	100,519	169	1,329,927	3,171,042
EXPENDITURES						
Current						
Judicial	-	-	-	-	-	19,270
Public Safety	-	-	-	-	-	1,618,711
Highways & Streets	-	-	-	-	760,330	760,330
Community Development	-	-	-	-	-	17,608
Culture and Recreation	-	-	-	-	-	-
Capital Outlay	3,000	219,525	100,519	155,111	-	478,155
Total Expenditures	3,000	219,525	100,519	155,111	760,330	2,894,074
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(154,942)	569,597	276,968
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	270,000
Transfers Out	-	-	-	-	(306,544)	(431,544)
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	(306,544)	(161,544)
Net Change in Fund Balances	-	-	-	(154,942)	263,053	115,424
Fund Balances - Beginning of Year	-	-	-	154,942	1,344,175	2,391,438
FUND BALANCES END OF YEAR	$ -	$ -	$ -	$ -	$ 1,607,227	$ 2,506,862

COFFEE COUNTY, GEORGIA
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Fines & Forfeitures	$ 20,000	$ 17,735	$ (2,265)
Investment Earnings	-	-	-
Total Revenues	20,000	17,735	(2,265)
Expenditures:			
Program Expenditures	20,000	17,535	2,465
Total Expenditures	20,000	17,535	2,465
Excess of Revenues Over (Under) Expenditures	-	200	200
Fund Balance - January 1	77,838	52,477	(25,361)
Fund Balance - December 31	$ 77,838	$ 52,677	$ (25,161)

COFFEE COUNTY, GEORGIA
SHERIFF'S NARCOTICS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Fines and Forfeitures	$ 25,000	$ 28,524	$ 3,524
Other	-	46	46
Investment Earnings	-	4,737	4,737
Total Revenues	25,000	33,307	8,307
Expenditures:			
Public Safety	25,000	11,823	13,177
Capital Outlay	-	-	-
Total Expenditures	25,000	11,823	13,177
Excess of Revenues Over (Under) Expenditures	-	21,484	21,484
Fund Balance - January 1	83,734	58,714	(25,020)
Fund Balance - December 31	$ 83,734	$ 80,198	$ (25,020)

COFFEE COUNTY, GEORGIA
SHERIFF'S PAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Donations	$ 15,000	$ -	$ (15,000)
Investment Earnings	-	6	6
Other	-	24,201	24,201
Total Revenues	15,000	24,207	9,207
Expenditures:			
Community Development	15,000	17,608	(2,608)
Total Expenditures	15,000	17,608	(2,608)
Excess of Revenues Over (Under) Expenditures	-	6,599	6,599
Fund Balance - January 1	7,978	20,757	12,778
Fund Balance - December 31	$ 7,978	$ 27,356	$ 19,377

COFFEE COUNTY, GEORGIA
JUVENILE SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Supervision Fees	$ 5,000	$ 7,608	$ 2,608
Investment Earnings	-	67	67
Total Revenues	5,000	7,675	2,675
Expenditures:			
Judicial	5,000	1,735	3,265
Total Expenditures	5,000	1,735	3,265
Excess of Revenues Over (Under) Expenditures	-	5,940	5,940
Fund Balance - January 1	31,823	39,318	7,496
Fund Balance - December 31	$ 31,823	$ 45,258	$ 13,436

COFFEE COUNTY, GEORGIA
SHERIFF'S COMMISSARY ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Sales	$ -	$ -	$ -
Investment Earnings	500	506	6
Other	275,000	504,998	229,998
Total Revenues	275,500	505,504	230,004
Expenditures:			
Public Safety	275,500	545,560	(270,060)
Total Expenditures	275,500	545,560	(270,060)
Excess of Revenues Over (Under) Expenditures	-	(40,056)	(40,056)
Other Financing Sources (Uses):			
Proceeds from the Sale of Capital Assets	-	-	-
Fund Balance - January 1	318,324	411,422	93,098
Fund Balance - December 31	$ 318,324	$ 371,366	$ 53,042

COFFEE COUNTY, GEORGIA
COUNTY JAIL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Fines	$ 99,000	$ 120,957	$ 21,957
Investment Earnings	1,000	-	(1,000)
Total Revenues	100,000	120,957	20,957
Expenditures:			
Public Safety	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	100,000	120,957	20,957
Other Financing Sources (Uses):			
Operating Transfers In/(Out)	(100,000)	(125,000)	(25,000)
Excess of Revenues Over (Under) Expenditures & Other Financing Sources (Uses)	-	(4,043)	(4,043)
Fund Balance - January 1	304	4,276	3,972
Fund Balance - December 31	$ 304	$ 233	$ (71)

COFFEE COUNTY, GEORGIA
E-911 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Charges for Services	$ 782,500	$ 773,127	$ (9,373)
Intergovernmental	-	-	-
Investment Earnings	300	506	206
Total Revenues	782,800	773,633	(9,167)
Expenditures:			
Public Safety	1,052,800	1,021,535	31,265
Capital Outlay	-	-	-
Total Expenditures	1,052,800	1,021,535	31,265
Excess of Revenues Over (Under) Expenditures	(270,000)	(247,902)	22,098
Other Financing Sources (Uses):			
Prior Year Reserves	-	-	-
Operating Transfers In	270,000	270,000	-
Excess of Revenues Over (Under) Expenditures & Other Financing Sources (Uses)	-	22,098	22,098
Fund Balance - January 1	120,705	297,867	177,162
Fund Balance - December 31	$ 120,705	$ 319,965	$ 199,260

COFFEE COUNTY, GEORGIA
COUNTY DRUG ABUSE TREATMENT AND EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Fines	$ 55,000	$ 34,872	$ (20,128)
Investment Earnings	-	12	12
Total Revenues	55,000	34,884	(20,116)
Expenditures:			
Program	55,000	39,793	15,207
Total Expenditures	55,000	39,793	15,207
Excess of Revenues Over (Under) Expenditures	-	(4,909)	(4,909)
Other Financing Sources (Uses):			
Operating Transfers In (Out)			
General Fund	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	(4,909)	(4,909)
Fund Balance - January 1	10,384	7,491	(2,894)
Fund Balance - December 31	$ 10,384	$ 2,582	$ (7,803)

COFFEE COUNTY, GEORGIA
SPECIAL DISTRICT FUND #1
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Revenues:			
Insurance Premium Tax	$ 1,725,000	$ 1,935,086	$ 210,086
Licenses & Permits	80,000	86,942	6,942
Investment Earnings	15,000	8,088	(6,912)
Total Revenues	1,820,000	2,030,116	210,116
Expenditures:			
Current			
Public Safety	1,695,600	1,042,615	652,985
Culture and Recreation	-	402,000	(402,000)
Community Development	-	146,773	(146,773)
Total Expenditures	1,695,600	1,591,388	104,212
Excess (Deficiency) of Revenues Over (Under) Expenditures	124,400	438,728	314,328
Other Financing Sources (Uses):			
Transfer In	-	-	-
Transfer Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	124,400	438,728	314,328
Fund Balance - January 1	1,369,032	1,785,798	416,766
Fund Balance - December 31	$ 1,493,432	$ 2,224,526	$ 731,094

COFFEE COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT # 17h-y-034-1-5927
SOURCE & APPLICATION OF FUNDS SCHEDULE
FROM INCEPTION THROUGH DECEMBER 31, 2020

Total Program Funds Allocated to Recipient	$ 498,925
Less: Total Program Funds Drawn by Recipient	(238,425)
Funds Still Available from Program Resources	$ 260,500
Total Program Funds Drawn and Received by Recipient	$ 238,425
Less: Funds Applied and Expended to Program Costs	(238,425)
Total Program Funds Held by Recipient	$ -

PROGRAM ACTIVITY	CDBG ACTIVITY NUMBER	APPROVED BUDGET	COST TO DATE	AVAILABLE BALANCE
Acquisition of Property (Public)	H-001-01	3,000	(2,000)	1,000
Clearance	H-004-00	18,000	(10,900)	7,100
Contingencies - Unprogrammed Funds	C-022-00	22,979	-	22,979
Rehabilitation of Private Properties	H-14A-01	97,051	-	97,051
Reconstruction of Private Properties	H-14A-02	322,970	(190,600)	132,370
Administration	A-21A-00	34,925	(34,925)	-
Total		$ 498,925	$ (238,425)	$ 260,500

COFFEE COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT # 16h-y-034-1-5843
SOURCE & APPLICATION OF FUNDS SCHEDULE
FROM INCEPTION THROUGH DECEMBER 31, 2020

Total Program Funds Allocated to Recipient	$ 500,000
Less: Total Program Funds Drawn by Recipient	(500,000)
Funds Still Available from Program Resources	$ -
Total Program Funds Drawn and Received by Recipient	$ 500,000
Less: Funds Applied and Expended to Program Costs	(500,000)
Total Program Funds Held by Recipient	$ -

PROGRAM ACTIVITY	CDBG ACTIVITY NUMBER	APPROVED BUDGET	COST TO DATE	AVAILABLE BALANCE
Rehab: Single Unit Residential	H-14A-01	220,451	(220,451)	-
Rehab: Single Unit Residential	H-14A-02	259,730	(259,730)	-
Contingencies	C-022-00	-	-	-
Administration	A-21A-00	19,819	(19,819)	-
Total		$ 500,000	$ (500,000)	$ -

AGENCY FUNDS

Clerk of Court – to account for the collection of various fees and other amounts to be distributed to other parties.

Magistrate Court – to account for the collection of various warrants which are distributed to other parties.

Probate Judge – to account for the collection of various fees which are disbursed to other parties.

Sheriff – to account for the collection of various fees to be distributed to other parties.

Inmate Trust – to account for the collection of monies deposited on behalf of inmates to be disbursed to other parties.

Crime Victim's Assistance – to account for the collection of various fees to be disbursed to other parties.

Tax Commissioner – to account for the collection of property taxes, motor vehicle tax and title fees, fees for the recording of intangibles, etc. which are disbursed to various taxing agencies.

Property Tax Escrow – to account for the collection of excess funds on property tax sales to be disbursed to other parties.

COFFEE COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	January 1, 2020	Additions	Deductions	December 31, 2020
Clerk of Court				
ASSETS				
Cash	$ 435,056	$ 2,373,466	$ 2,274,878	$ 533,644
Total Assets	$ 435,056	$ 2,373,466	$ 2,274,878	$ 533,644
LIABILITIES				
Due to Others	$ 435,056	$ 2,373,466	$ 2,274,878	$ 533,644
Total Liabilities	$ 435,056	$ 2,373,466	$ 2,274,878	$ 533,644
Magistrate Court				
ASSETS				
Cash	$ 54,288	$ 612,959	$ 619,144	$ 48,102
Total Assets	$ 54,288	$ 612,959	$ 619,144	$ 48,102
LIABILITIES				
Due to Others	$ 54,288	$ 612,959	$ 619,144	$ 48,102
Total Liabilities	$ 54,288	$ 612,959	$ 619,144	$ 48,102
Probate Judge				
ASSETS				
Cash	$ 9,397	$ 157,817	$ 156,351	$ 10,863
Total Assets	$ 9,397	$ 157,817	$ 156,351	$ 10,863
LIABILITIES				
Due to Others	$ 9,397	$ 157,817	$ 156,351	$ 10,863
Total Liabilities	$ 9,397	$ 157,817	$ 156,351	$ 10,863
Sheriff				
ASSETS				
Cash	$ 241,204	$ 1,423,514	$ 1,295,898	$ 368,820
Total Assets	$ 241,204	$ 1,423,514	$ 1,295,898	$ 368,820
LIABILITIES				
Due to Others	$ 241,204	$ 1,423,514	$ 1,295,898	$ 368,820
Total Liabilities	$ 241,204	$ 1,423,514	$ 1,295,898	$ 368,820

COFFEE COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS - (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020

	January 1, 2020	Additions	Deductions	December 31, 2020
Inmate				
	ASSETS			
Cash	$ 75,480	1,131,652	1,051,061	$ 156,071
Total Assets	$ 75,480	1,131,652	1,051,061	$ 156,071
	LIABILITIES			
Due to Others	$ 75,480	1,131,652	1,051,061	$ 156,071
Total Liabilities	$ 75,480	1,131,652	1,051,061	$ 156,071
Crime Victim's Assistance				
	ASSETS			
Cash	$ 103,903	$ 57,013	$ 88,840	$ 72,076
Total Assets	$ 103,903	$ 57,013	$ 88,840	$ 72,076
	LIABILITIES			
Due to Others	$ 103,903	$ 57,013	$ 88,840	$ 72,076
Total Liabilities	$ 103,903	$ 57,013	$ 88,840	$ 72,076
Tax Commissioner				
	ASSETS			
Cash	$ 687,879	$ 39,453,408	$ 37,879,603	$ 2,261,684
Total Assets	$ 687,879	$ 39,453,408	$ 37,879,603	$ 2,261,684
	LIABILITIES			
Due to Others	$ 687,879	$ 39,453,408	$ 37,879,603	$ 2,261,684
Total Liabilities	$ 687,879	$ 39,453,408	$ 37,879,603	$ 2,261,684
Property Tax Escrow				
	ASSETS			
Cash	$ 181,203	-	$ 7,478	$ 173,725
Total Assets	$ 181,203	-	$ 7,478	$ 173,725
	LIABILITIES			
Due to Others	$ 181,203	-	$ 7,478	$ 173,725
Total Liabilities	$ 181,203	-	$ 7,478	$ 173,725
TOTALS				
	ASSETS			
Cash	$ 1,788,408	$ 45,209,829	$ 43,373,252	$ 3,624,985
Total Assets	$ 1,788,408	$ 45,209,829	$ 43,373,252	$ 3,624,985
	LIABILITIES			
Due to Others	$ 1,788,408	$ 45,209,829	$ 43,373,252	$ 3,624,985
Total Liabilities	$ 1,788,408	$ 45,209,829	$ 43,373,252	$ 3,624,985

SPECIAL REPORTS SECTION

Section I	**Schedule of Expenditures of Federal Awards and Related Notes**
Section II	**Reporting on Compliance and Internal Controls over Financial Reporting based on an Audit of Financial Statements performed in accordance with *GOVERNMENT AUDITING STANDARDS***
Section III	**Reporting on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance**
Section IV	**Schedule of Findings and Questioned Costs**
Section V	**Schedules of Projects Constructed with Special Sales Tax Proceeds**
Section VI	**Report on Certification of E-911 Fund Expenditures**

SECTION I

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND RELATED NOTES

COFFEE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

Federal Grantor / Pass-through Grantor/ Program or Cluster Title	CFDA Number	Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Passthrough from Georgia Department of Community Affairs:			
Community Development Block Grants	14.218	17h-y-034-1-5927	219,525
		16h-y-034-1-5843	3,000
Total U.S. Department of Housing and Urban Development			222,525
U.S. Department of Justice			
Direct:			
COPS SVPP Grant	16.710		100,519
U.S. Department of Treasury			
Passthrough from Georgia Governor's Office of Planning & Budget:			
Coronavirus Relief Fund	21.019		1,396,113
Total Expenditures of Federal Awards			$ 1,719,157

The accompanying notes are an integral part of this schedule.

A. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Coffee County, Georgia and is presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they are both measureable and available.

B. Indirect Cost Rate

The amounts expended include $0 claimed as an indirect cost recovery. Coffee County, Georgia has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SECTION II

REPORTING ON COMPLIANCE AND INTERNAL CONTROLS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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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*

The Honorable Board of County Commissioners
Coffee County Courthouse
Douglas, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Coffee County, GA as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Coffee County, GA's basic financial statements, and have issued our report thereon dated August 19, 2021. Our report includes a reference to other auditors who audited the financial statements of the Coffee County Health Department and the Coffee County Hospital Authority, as described in our report on Coffee County, GA's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Coffee County, Georgia's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Coffee County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Coffee 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 combination of deficiencies, in internal control, such that there is 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 those 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 Coffee County, Georgia's financial statements are free of 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 one instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2013-1.

Coffee County's Responses to Finding

Coffee County, GA's responses to the finding identified in our audit are described in the accompanying schedule of findings and questioned costs. Coffee County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them. We noted certain other matter that we reported to management of Coffee County, Georgia in a separate letter dated August 19, 2021.

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.

Hurst and Hurst CPAs, LLC

Douglas, Georgia
August 19, 2021

SECTION III

REPORTING ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Commissioners
Coffee County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Coffee County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Coffee County, Georgia's major federal programs for the year ended December 31, 2020. Coffee County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Coffee County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Coffee County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Coffee County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Coffee County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of Coffee County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Coffee County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Coffee County, Georgia's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hurst and Hurst CPAs, LLC

Douglas, Georgia
August 19, 2021

SECTION IV

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	_____Yes	__X__No
Significant deficiencies identified not considered to be material weaknesses?	____Yes	__X__None Reported
Noncompliance material to financial Statements noted?	_____Yes	__X__No

Federal Awards

Internal control over major programs:		
Material weaknesses identified?	_____Yes	__X__No
Significant deficiencies identified not considered to be material weaknesses?	_____Yes	__X__None Reported
Type of auditor's report issued on compliance for major programs	Unmodified	
Any audit findings required to be reported in accordance with Circular A-133, Section .510(a)?	_____Yes	__X__No

Identification of Major Programs:

CFDA Number	Name of Federal Program
21.019	U.S. Department of Treasury Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee considered a low risk auditee?	_____Yes __X__No

Section II – Financial Statement Findings

Current Year Findings:

- None

Summary of Prior Year Findings

2013-1 Expenditures in Excess of Appropriations

Criteria: According to the Official Code of Georgia Annotated (O.C.G.A.) Section 36-81-3(b)(1) "Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each *special revenue fund* and each debt service fund and requires a project length balanced budget for capital project funds in use by the local government".

Condition: The entity had expenditures in excess of appropriations at the legal level of budgetary control in several special revenue funds.

Effect: The entity was not in compliance with the above state statute regarding budgetary control.

Cause: The entity did not amend the budgets for excess expenditures as those excess expenditures arose.

Recommendation: We recommend that the entity monitor the budget on a monthly basis and amend accordingly for instances of excess expenditures.

Management Response: We agree with the above recommendation, and will put measures into place to avoid this circumstance in future periods.

SECTION V

REPORT ON SPECIAL COUNTY SALES AND USE TAX

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Independent Auditor's Report on Special County One Percent Sales and Use Tax

To the Honorable Board of County Commissioners
Coffee County Courthouse
Douglas, Georgia

We have audited the accompanying Schedules of Special Purpose Local Option Sales Tax for the Coffee County, Georgia, for the year ended December 31, 2020. These schedules are the responsibility of the Coffee County, Georgia's management. Our responsibility is to express an opinion on the Schedules of Special Purpose Local Option Sales Tax based on our audit.

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

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

In our opinion, the Schedules of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in Coffee County, Georgia's resolution or ordinance calling for the tax for the year ended December 31, 2020, in conformity with accounting principles generally accepted in the United States of America.

Hurst and Hurst CPAs, LLC

Douglas, Georgia
August 19, 2021

COFFEE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
PROJECT V
YEAR ENDED DECEMBER 31, 2020

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES			ESTIMATED PERCENTAGE OF COMPLETION
			CURRENT YEAR	PRIOR YEARS	TOTAL	
COFFEE COUNTY						
1. Public Safety Capital Outlay and Facility Improvements	$ 3,460,000	$ 3,490,000	$ 77,410	$ 3,762,875	$ 3,840,285	110.0%
2. Renovation and Improvements to County Buildings	352,000	292,000	3,600	275,327	278,927	95.5%
3. Road, Street, and Bridge	5,765,662	7,026,182	-	7,271,250	7,271,250	103.5%
4. Technology Equipment	375,000	510,000	74,101	548,724	622,825	122.1%
5. Water System Capital Outlay and Improvements	75,000	7,448	-	7,448	7,448	100.0%
Totals	10,027,662	11,325,630	155,111	11,865,624	12,020,735	120%
CITY OF DOUGLAS	21,117,561		-	20,978,312	20,978,312	99%
CITY OF BROXTON	596,323		-	595,387	595,387	100%
CITY OF NICHOLLS	1,125,220		-	1,122,925	1,122,925	100%
CITY OF AMBROSE	133,234		-	132,134	132,134	99%
ADMINISTRATIVE COST	-		-	29,322	29,322	
TOTAL	$ 33,000,000		$ 155,111	$ 34,723,704	$ 34,878,815	105.7%
Reconciliation to Statement of Revenues, Expenditures, & Changes in Fund Balance Governmental Funds						
Add: Capital Lease Proceeds			$ -	$ 455,600	$ 455,600	
Add: Intergovernmental Revenues			-	5,505,434	5,505,434	
Total Expenditures			$ 155,111	$ 40,684,738	$ 40,839,849	

COFFEE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
PROJECT VI
YEAR ENDED DECEMBER 31, 2020

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES CURRENT YEAR	EXPENDITURES PRIOR YEARS	EXPENDITURES TOTAL	ESTIMATED PERCENTAGE OF COMPLETION
COFFEE COUNTY						
1. Courthouse Renovations	$ 3,500,000	$ 3,500,000	$ 99,793	$ 1,641,244	$ 1,741,037	49.74%
2. Recreation Facilities	3,000,000	3,000,000	-	-	-	0.00%
3. Industrial Park Development	250,000	250,000	-	-	-	0.00%
4. Public Safety Capital Outlay & Facility Improvements	4,850,000	4,875,000	746,756	1,586,192	2,332,948	47.86%
5. Public Works Capital Outlay & Facility Improvements	3,500,000	3,500,000	474,343	1,030,635	1,504,978	43.00%
6. Renovation & Improvements to County Buildings	943,482	943,482	148,589	93,376	241,965	25.65%
7. Road, Street and Bridge Projects	6,262,001	7,485,641	1,463,980	3,431,234	4,895,214	65.39%
8. Technology Equipment	950,000	950,000	271,834	408,627	680,461	71.63%
9. Land Acquisition	125,000	125,000	-	-	-	0.00%
10. Water System Capital Outlay and Improvements	178,241	178,241	16,419	147,280	163,699	91.84%
Totals	23,558,724	24,807,364	3,221,714	8,338,588	11,560,302	49%
CITY OF DOUGLAS	7,366,486		1,571,537	1,606,296	3,177,833	43%
CITY OF BROXTON	746,437		159,305	162,828	322,133	43%
CITY OF NICHOLLS	2,090,908		445,938	455,800	901,738	43%
CITY OF AMBROSE	237,445		51,164	51,762	102,926	43%
ADMINISTRATIVE COST	-		-	-	-	
TOTAL	$ 34,000,000		$ 5,449,658	$ 10,615,274	$ 16,064,932	47.2%
Reconciliation to Statement of Revenues, Expenditures, & Changes in Fund Balance Governmental Funds						
Add: Capital Lease Proceeds			$ -	$ 1,405,601	$ 1,405,601	
Total Expenditures			$ 5,449,658	$ 12,020,875	$ 17,470,533	

SECTION VI

REPORT ON CERTIFICATION OF E-911 FUND EXPENDITURES

HURST & HURST CPAs
Certified Public Accountants • Small Business Advisors

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Independent Accountant's Report

We have examined management's assertion included in the accompanying Certification of 9-1-1 Expenditures on Coffee County, Georgia's compliance during the fiscal year ended December 31, 2020 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official code of Georgia Annotated, Section 46-5-134. Management is responsible for Coffee County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Coffee County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Coffee County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of Coffee County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Coffee County, Georgia complied with the aforementioned requirement during the fiscal year ended December 31, 2020 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Hurst and Hurst CPAs, LLC

Douglas, Georgia
August 19, 2021

Coffee County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2020

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	__X__ Special Revenue Fund ____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		$ -
	_____		$ -
	_____		$ -
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ -
3b	Purchase costs	46-5-134(f)(1)(A)	$ -
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 914
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ -
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 555,212
5b	Employee benefits	46-5-134(f)(1)(C)	$ 256,428
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 1,521
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 13,029
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ -
8b	Purchase costs	46-5-134(f)(1)(F)	$ -
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ -
9b	Purchase costs	46-5-134(f)(1)(G)	$ -
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 48,340

Coffee County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2020

Line No.		O.C.G.A. Reference:		
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	132
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	-
11b	Purchase costs	46-5-134(f)(1)(I)	$	-
11c	Maintenance costs	46-5-134(f)(1)(I)	$	-
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	20,000
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2(B)(ii)	$	-
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$	-
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	-
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	-
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2(B)(iv)	$	-
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$	-
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$	-
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	-
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	-
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	-
17	Other expenditures not included in Lines 2 through 16 above.			

Coffee County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2020

Line No.		O.C.G.A. Reference:	
	Identify by object and purpose.		
	Utilities for building used as public safety answering point		$ 13,847
	Telecommunication utilities for public safety answering point		$ 89,858
	Building and miscellaneous equipment repairs and maintenance		$ 8,167
	Professional Fees - Auditing		$ 5,000
	Misc administration supplies and services		$ 9,087
			$
			$ -
			$ -
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 1,021,535

Certification of Local Government Officials

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

Signature of Chief Elected Official _____ Date: August 19, 2021

Print Name of Chief Elected Official: Oscar Paulk

Title of Chief Elected Official: Chairman

Signature of Chief Financial Officer _____ Date: August 19, 2021

Print Name of Chief Financial Officer: Welsey Vickers