CRAWFORD COUNTY, GEORGIA



ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

CRAWFORD COUNTY, GEORGIA

AUDIT REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

CRAWFORD COUNTY, GEORGIA

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Crawford County, 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 Crawford County, Georgia (the "County") as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Crawford County Board of Health, which represents 8 percent, 8 percent, and 59 percent, respectively, of the assets, net position, and revenues of the component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Crawford County Board of Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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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 aggregate remaining fund information of Crawford County, Georgia as of September 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Matter of Emphasis

As discussed in Note 14 to the financial statements, in 2013, the County adopted new accounting guidance, GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information on pages 4 through 12, and the schedule of funding progress on page 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

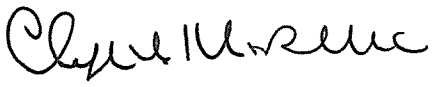
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, and the schedule of project expenditures with special sales tax proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements, and the schedule of project expenditures with special sales tax proceeds 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 statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards

generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, and the schedule of project expenditures with special sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2014, on our consideration of Crawford County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Crawford County, Georgia's internal control over financial reporting and compliance.

Macon, Georgia
March 26, 2014



MANAGEMENT'S DISCUSSION & ANALYSIS

As management of Crawford County, Georgia (the "County"), we offer readers of Crawford County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and the notes to the financial statements.

Financial Highlights

- The assets of Crawford County exceeded its liabilities at September 30, 2012, by $15,838,332 (net assets) and at September 30, 2013, by $16,119,071 (net position). Of this amount, $887,168 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors, which is an increase in unrestricted net position from the prior year of $158,940.

- At September 30, 2013, the County's total fund balances as summarized for all governmental fund types on page 15 of the financial statements were $1,776,000. At September 30, 2012, the County's total fund balances as summarized for all governmental funds were $1,989,741 a decrease of $213,741, or 10.7% from the 2012 fiscal year.

Overview of the Financial Statements

This Discussion and Analysis is intended to serve as an introduction to Crawford County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of Crawford County's finances, in a manner similar to a private-sector business. All governmental and business-type activities are consolidated to arrive at a total for the Primary Government. There are two government-wide statements, the statement of net position and the statement of activities, which are described below.

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and

expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

The governmental activities of the County include general government, judicial, public safety, public works, health and welfare, culture and recreation, and housing and development.

The business-type activities of the County include water services. The government-wide financial statements include not only Crawford County itself (known as the primary government), but also the Crawford County Department of Public Health and the Crawford County Development Authority. These are legally separate entities that are component units of the County due to the significance of their operational or financial relationships with the County. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Crawford County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Crawford County maintains governmental funds to account for the following activities: General; Special Revenue (Sheriff's Department Drug Fund, Jail Fund, Drug Education, Law Library, Revolving Loan, Transit, and Crime Victim) and Capital Projects (SPLOST Sheriff, SPLOST Bond Project Fund, Commissioners' SPLOST, SPLOST City Fund, and the LMIG Fund). Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund and the Local Maintenance and Improvement Grant (LMIG) Fund, which are considered to be major funds. Data from the other governmental funds are

combined into a single, aggregated column. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. Crawford County adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund within the basic financial statements. Additionally, budgetary comparison statements for each Special Revenue Fund are presented immediately following the notes to the financial statements.

Proprietary funds. Crawford County uses an enterprise fund, also known as the business-type function, to account for the Crawford County Water Fund. The proprietary fund is reflected in the business-type activities of the government-wide financial statements.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Crawford County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Crawford County, assets exceed liabilities by $15,810,799 at the close of the 2012 fiscal year and by $16,119,071 at the close of the 2013 fiscal year, an increase of $308,272 or 1.95%. Of the $15,810,799, $9,383,699 resulted from County's governmental activities and $6,427,100 resulted from the County's business-type activities in 2012. In comparison, for fiscal year 2013, of the $16,119,071, $9,781,684 resulted from the County's governmental activities and $6,337,387 resulted from the County's business-type activities.

By far, the largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Crawford County's Net Position

	Governmental Activities		Business-type Activities		Total	
	2012	2013	2012	2013	2012	2013
Current and other assets	$ 2,492,789	$ 2,778,508	$ 134,934	$ 163,196	$ 2,627,723	$ 2,941,704
Capital assets	9,443,637	9,416,374	11,563,893	11,333,967	21,007,530	20,750,341
Total assets	11,936,426	12,194,882	11,698,827	11,497,163	23,635,253	23,692,045
Other liabilities	347,397	787,953	59,472	43,951	406,869	831,904
Long-term liabilities outstanding	2,205,330	1,625,245	5,212,255	5,115,825	7,417,585	6,741,070
Total liabilities	2,552,727	2,413,198	5,271,727	5,159,776	7,824,454	7,572,974
Net position:						
Invested in capital assets, net of related debt	7,628,308	8,155,130	6,351,641	6,218,142	13,979,949	14,373,272
Restricted	1,000,576	741,385	129,579	117,246	1,130,155	858,631
Unrestricted	754,815	885,169	(54,120)	1,999	700,695	887,168
Total net position	$ 9,383,699	$ 9,781,684	$ 6,427,100	$ 6,337,387	$ 15,810,799	$ 16,119,071

An additional portion of Crawford County's total net position (7.14% in 2012 and 5.33% in 2013) represents resources that are subject to external restrictions on how they may be used. The remaining balance of total unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Crawford County is able to report positive balances in all categories of net position for the government as a whole.

Governmental activities. Governmental activities increased the County's net position by $500,629 in 2012 and by $397,985 in 2013. Key elements of this increase/decrease are as follows:

Crawford County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2012	2013	2012	2013	2012	2013
Revenues:						
Program revenues						
Charges for services	$ 1,389,797	$ 1,313,226	$ 500,484	$ 438,722	$ 1,890,281	$ 1,751,948
Operating grants and contributions	302,872	439,564	-	17,916	302,872	457,480
Capital grants and contributions	551,848	8,148	-	-	551,848	8,148
General revenues:						
Property taxes	3,965,231	4,214,719	-	-	3,965,231	4,214,719
Sales taxes	1,031,003	955,200	-	-	1,031,003	955,200
Other taxes	572,932	628,003	-	-	572,932	628,003
Unrestricted investment earnings	4,456	3,395	6	-	4,462	3,395
Miscellaneous	61,055	67,515	-	-	61,055	67,515
Total revenues	7,879,194	7,629,770	500,490	456,638	8,379,684	8,086,408
Expenses:						
General government	2,030,411	1,903,694	-	-	2,030,411	1,903,694
Judicial	710,272	760,266	-	-	710,272	760,266
Public safety	1,962,164	1,955,195	-	-	1,962,164	1,955,195
Public works	2,180,081	2,077,740	-	-	2,180,081	2,077,740
Health and welfare	153,735	158,669	-	-	153,735	158,669
Recreation	150,875	113,230	-	-	150,875	113,230
Community and economic development	111,165	105,457	-	-	111,165	105,457
Interest on long-term debt	79,903	62,012	-	-	79,903	62,012
Water	-	-	669,785	641,873	669,785	641,873
Total expenses	7,378,606	7,136,263	669,785	641,873	8,048,391	7,778,136
Change in net position before transfers	500,588	493,507	(169,295)	(185,235)	331,293	308,272
Transfers	41	(95,522)	(41)	95,522	-	-
Change in net position	500,629	397,985	(169,336)	(89,713)	331,293	308,272
Net position, beginning - restated	8,883,070	9,383,699	6,596,436	6,427,100	15,479,506	15,810,799
Net position, ending	$ 9,383,699	$ 9,781,684	$ 6,427,100	$ 6,337,387	$ 15,810,799	$ 16,119,071

Financial Analysis of the Government's Funds

As noted earlier, Crawford County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Crawford County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the 2013 fiscal year, the County's governmental funds reported combined ending fund balances of $1,776,000 a decrease of $213,741 in comparison with the prior year. Specifically, unassigned general fund balance decreased $57,146. Due to the implementation of GASB 54 during the fiscal year ending September 30, 2012, there are no unassigned fund balances associated with special revenue or capital project funds. For these funds, fund balances are reported as: (1) nonspendable, (2) restricted, or (3) assigned. Approximately 79.9% of the fund balance for the general fund is unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of Crawford County. At the end of the current fiscal year, total fund balance reached $862,969 for which all was unassigned with the exception of $173,305. Of this, $160,774 was shown as nonspendable for prepaids and $12,531 was classified as assigned fund balance for the jail's commissary fund and the recreation fund. The fund balance of the County's general fund increased by $70,161 during fiscal year 2013. The County's revenues collected in 2013 exceeded the final budget by $129,204. The County's expenditures were less than the final budget by $309,338. When combined with transfers out of the general fund ($126,854), the net result was the increase of $70,161.

The Capital Project Funds account for the financial resources provided from the 2004 and 2009 one percent Special Purpose Local Option Sales Tax (SPLOST). The resources from the 2004 SPLOST issuance must be used for improvements to parks and recreation facilities, public safety (Sheriff and Fire) equipment and facilities, construction of a new courthouse complex, roads and bridges, and patrol cars. The resources from the 2009 SPLOST issuance must be used for roads, streets, and bridges, a new government facility, public safety facilities, recreation facilities and capital equipment, courthouse improvements, economic and community development projects, water/wastewater improvements for the City or Roberta, and public safety facilities and equipment for the City or Roberta. Lastly, the LMIG Fund (Local Maintenance and Improvement Grant) accounts for the Local Maintenance and Improvement Grant (LMIG) Program funded by the Georgia Department of Transportation. Program funds are utilized to improve road infrastructure for approved projects throughout the County. For the 2013 fiscal year, the LMIG Fund was considered a major Capital Project fund with a fund balance of zero. All revenue recognized by the County was unearned (unspent) as of the end of the 2013 fiscal year. At the end of the 2013 fiscal year, the non major Capital Project funds (SPLOST Sheriff, Commissioners' SPLOST, SPLOST City Fund, and the SPLOST Bond Project Fund) had a combined fund balance of $286,434. All activities of the 2004 SPLOST and the 2009 SPLOST are reported between the above mentioned funds. Both proceeds from sales tax collections and capital expenditures are reported between the capital projects funds.

The project length budget for the 2004 SPLOST is $4,400,000. The financial resources must be used for funding the following capital outlay projects: EMS agency, public safety, and fire department facilities and improvements; EMS agency, public safety, and fire department capital equipment; construction of a new Courthouse complex; capital outlay expenditures for the County recreation facility; and road, street, and bridge purposes, including the purchase of road maintenance equipment for Crawford County. The

project length budget for the 2009 SPLOST is $4,676,000. The financial resources must be used for the funding the following capital outlay projects: roads, street, and bridges, construction of a new government facility, purchase of public safety facilities and equipment, construction of recreation facilities and capital equipment, courthouse improvements, economic and community development projects, water/wastewater projects for the City of Roberta, and public safety equipment and facilities for the City of Roberta.

Proprietary funds. Crawford County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The County's only proprietary fund type is an enterprise fund.

For the year ended September 30, 2013, the proprietary fund indicates total net position of $6,337,387. This is a decrease in total net assets for the proprietary fund in the amount of $89,713.

Crawford County
Enterprise Net Operating Income,
Nonoperating Expenses and Transfers

	2012	2013
Net operating (loss)/income:		
Water Fund	$ 53,042	$ 15,208
Total net operating income	53,042	15,208
Nonoperating expenses	(222,337)	(200,443)
Loss before transfers and contributions	(169,295)	(185,235)
Capital Contributions	-	-
Transfers in/(out)	(41)	95,522
Changes in net assets / position	$ (169,336)	$ (89,713)

Capital Asset and Debt Administration

Capital assets. Crawford County's investment in capital assets for its governmental activities as of September 30, 2013 decreased $27,263 to $9,416,374 (net of accumulated depreciation). Additionally, the County's investment in capital assets for its business-type activities as of September 30, 2013 decreased by $229,926 to $11,333,967. This investment in capital assets includes land, construction in progress (several roads being paved as well as a recreation building which includes a concession stand and bathrooms) buildings and improvements, machinery and equipment, vehicles, land improvements, roads, streets and bridges (infrastructure), and water lines (infrastructure).

Crawford County's Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2012	2013	2012	2013	2012	2013
Land	$ 560,553	$ 565,553	$ 26,000	$ 26,000	$ 586,553	$ 591,553
Construction in progress	40,924	51,403	-	-	40,924	51,403
Buildings and improvements	3,489,702	3,453,187	37,205	33,823	3,526,907	3,487,010
Machinery and equipment	671,042	552,130	57,037	43,056	728,079	595,186
Vehicles	728,763	729,445	11,390	-	740,153	729,445
Infrastructure	3,783,867	3,911,714	11,432,261	11,231,088	15,216,128	15,142,802
Land improvements	168,786	152,942	-		168,786	152,942
Total	$ 9,443,637	$ 9,416,374	$ 11,563,893	$ 11,333,967	$ 21,007,530	$ 20,750,341

Long-term debt. At the end of the current fiscal year, Crawford County had total outstanding debt of $6,741,070 of which $5,115,825 is from the proprietary fund (water).

- Capital leases are used to finance new equipment primarily in the Road department
- Crawford County closed its landfill on Fairplay Hill Road many years ago. Federal and state laws require maintenance and monitoring of the landfill for a period of thirty (30) years. The County has fourteen (14) years of monitoring remaining. The costs of monitoring have been estimated based on what it would cost to perform all postclosure care in 2013. However, the actual cost may be higher due to inflation, changes in technology, or changes in laws.

Crawford County's Long-term Debt

	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Governmental activities:					
General obligation bonds	$ 1,395,000	$	$ 450,000	$ 945,000	$ 465,000
Notes payable	163,948		72,187	91,761	17,921
Capital leases	256,381	-	31,898	224,483	33,014
Landfill postclosure	390,001	-	26,000	364,001	26,000
	$ 2,205,330	$ -	$ 580,085	$ 1,625,245	$ 541,935
Business-type activities:					
Revenue bonds	$ 4,975,910	$ -	$ 73,195	$ 4,902,715	$ 76,246
Notes payable	236,342	-	23,232	213,110	24,331
Total	$ 5,212,252	$ -	$ 96,427	$ 5,115,825	$ 100,577

Economic Factors

- The unemployment rate for Crawford County is at 7.9% which is a bit higher than the Middle Georgia and the State of Georgia rate of 7.3% (Unemployment rate per the County Labor Force Estimates is from the Georgia Department of Labor website: www.dol.state.ga.us/).

Requests for Information

This financial report is designed to provide a general overview of Crawford County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Crawford County Board of Commissioner's Office, Crawford County, Georgia, Post Office Box 1059, Roberta, Georgia 31078.

FINANCIAL STATEMENTS

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
ASSETS					
Cash and cash equivalents	$ 1,938,255	$ 15,731	$ 1,953,986	$ 235,752	$ 227,632
Investments	30,105	-	30,105	-	-
Receivables, net of allowance					
Taxes	275,550	-	275,550	-	-
Accounts	67,937	30,219	98,156	5,400	20,609
Notes receivable	153,582	-	153,582	225,640	-
Due from other governments	151,527	-	151,527	-	-
Internal balances	-	-	-	-	-
Prepaid items	160,774	-	160,774	-	-
Due from component unit	778	-	778	-	-
Restricted cash	-	117,246	117,246	-	-
Capital assets					
Non depreciable	616,956	26,000	642,956	122,836	-
Depreciable assets, net	8,799,418	11,307,967	20,107,385	2,286,976	-
Total Assets	12,194,882	11,497,163	23,692,045	2,876,604	248,241
LIABILITIES					
Accounts payable	218,655	4,869	223,524	26,540	3,001
Accrued salaries and benefits	68,500	1,017	69,517	-	-
Accrued interest	13,432	16,004	29,436	-	-
Other liabilities	5,438	-	5,438	-	-
Unearned revenue	448,271	16,186	464,457	10,087	-
Due to primary government	-	-	-	778	-
Customer deposits payable	-	5,875	5,875	-	-
Due to other governments	33,657	-	33,657	-	-
Noncurrent liabilities:					
Due within one year	541,935	100,577	642,512	56,879	3,621
Due in more than one year	1,083,310	5,015,248	6,098,558	122,369	17,390
Total Liabilities	2,413,198	5,159,776	7,572,974	216,653	24,012
NET POSITION					
Net investment in capital assets	8,155,130	6,218,142	14,373,272	2,230,564	-
Restricted for					
Capital outlay	286,434	-	286,434	-	-
Other restrictions	454,951	117,246	572,197	-	-
Unrestricted	885,169	1,999	887,168	429,387	224,229
Total Net Position	$ 9,781,684	$ 6,337,387	$ 16,119,071	$ 2,659,951	$ 224,229

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

CRAWFORD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Development Authority	Component Units: Health Department
Primary Government:									
Governmental Activities									
General government	$ 1,903,694	$ 407,836	$ 8,489	$ -	$ (1,487,369)	$ -	$ (1,487,369)		
Public safety	1,955,195	3,716	22,400	8,148	(1,920,931)	-	(1,920,931)		
Public works	2,077,740	608,209	343,744	-	(1,125,787)	-	(1,125,787)		
Judicial	760,266	236,128	2,617	-	(521,521)	-	(521,521)		
Health and welfare	158,669	6,029	62,314	-	(90,326)	-	(90,326)		
Culture and recreation	113,230	51,308	-	-	(61,922)	-	(61,922)		
Housing and development	105,457	-	-	-	(105,457)	-	(105,457)		
Interest on long-term debt	62,012	-	-	-	(62,012)	-	(62,012)		
Total governmental activities	7,136,263	1,313,226	439,564	8,148	(5,375,325)	-	(5,375,325)		
Business-type Activities									
Water Fund	641,873	438,722	17,916	-	-	(185,235)	(185,235)		
Total business-type activities	641,873	438,722	17,916	-	-	(185,235)	(185,235)		
Total Primary Government	$ 7,778,136	$ 1,751,948	$ 457,480	$ 8,148	(5,375,325)	(185,235)	(5,560,560)		
Component Units:									
Development Authority	$ 162,171	$ 138,298	$ 75,227	$ -				$ 51,354	$ -
Health Department	295,540	123,940	187,110	-				-	15,510
Total Component Units	$ 457,711	$ 262,238	$ 262,337	$ -				51,354	15,510
			General Revenues						
			Property tax		4,214,719	-	4,214,719	-	-
			Sales tax		955,200	-	955,200	-	-
			Other tax		628,003	-	628,003	-	-
			Interest revenue		3,395	-	3,395	7,438	383
			Miscellaneous		67,515	-	67,515	-	-
			Total General Revenues		5,868,832	-	5,868,832	7,438	383
			Transfers		(95,522)	95,522	-	-	-
			Total General Revenues and Transfers		5,773,310	95,522	5,868,832	7,438	383
			Change in Net Position		397,985	(89,713)	308,272	58,792	15,893
			Net Position - Beginning of Year, restated		9,383,699	6,427,100	15,810,799	2,601,159	208,336
			Net Position - End of Year		$ 9,781,684	$ 6,337,387	$ 16,119,071	$ 2,659,951	$ 224,229

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

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	General Fund	LMIG Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 900,196	$ 295,847	$ 742,212	$ 1,938,255
Investments	30,105	-	-	30,105
Taxes receivable	275,550	-	-	275,550
Accounts receivable, net	67,937	-	-	67,937
Notes receivable	-	-	153,582	153,582
Due from other governments	91,306	-	60,221	151,527
Due from other funds	5,849	152,424	16,655	174,928
Due from component unit	778	-	-	778
Prepaid items	160,774	-	-	160,774
Total Assets	$ 1,532,495	$ 448,271	$ 972,670	$ 2,953,436
LIABILITIES				
Accounts payable	$ 216,523	$ -	$ 2,132	$ 218,655
Accrued liabilities	67,154	-	1,346	68,500
Unearned revenue	-	448,271	-	448,271
Due to other governments	-	-	33,657	33,657
Due to other funds	152,424	-	22,504	174,928
Total Liabilities	436,101	448,271	59,639	944,011
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	233,425	-	-	233,425
Total Deferred Inflows of Resources	233,425	-	-	233,425
FUND BALANCES				
Nonspendable	160,774	-	153,582	314,356
Restricted	-	-	741,385	741,385
Assigned	12,531	-	18,064	30,595
Unassigned	689,664	-	-	689,664
Total Fund Balances	862,969	-	913,031	1,776,000
Total Liabilities, Deferred inflows of Resources, and fund balances	$ 1,532,495	$ 448,271	$ 972,670	$ 2,953,436

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

CRAWFORD COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balances - Governmental Funds	$	1,776,000
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		18,126,069
Accumulated depreciation		(8,709,695)
Net pension obligation is not available during the current period and therefore, is not reported in the funds.		
Other liabilities		(5,438)
Revenues		
Some of the government's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are unearned in the funds.		233,425
Long-term Liabilities		
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the Statement of Net Position. Long-term liabilities at year-end consist of the following:		
Bonds payable		(945,000)
Notes payable		(91,761)
Capital leases payable		(224,483)
Landfill		(364,001)
Accrued interest payable		(13,432)
Total Net Position of Governmental Activities	$	9,781,684

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	General Fund	LMIG Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	$ 4,162,921	$ -	$ -	$ 4,162,921
Sales taxes	411,905	-	543,295	955,200
Other taxes	628,003	-	-	628,003
Licenses and permits	46,522	-	-	46,522
Intergovernmental revenue	255,020	121,890	70,803	447,713
Charges for services	1,198,182	-	6,029	1,204,211
Fines and forfeitures	31,946	-	30,547	62,493
Interest earnings	2,181	-	1,214	3,395
Other miscellaneous revenues	67,515	-	-	67,515
Total Revenues	6,804,195	121,890	651,888	7,577,973
Expenditures:				
Current:				
General government	1,854,758	83	70	1,854,911
Judicial	706,025	-	4,292	710,317
Public safety	1,771,569	-	16,134	1,787,703
Public works	1,953,392	-	-	1,953,392
Health and welfare	54,588	-	97,493	152,081
Culture and recreation	86,207	-	-	86,207
Housing and community development	104,100	-	-	104,100
Intergovernmental	-	-	77,007	77,007
Debt Service				
Principal	72,188	-	481,897	554,085
Interest	4,353	-	57,659	62,012
Capital Outlay	-	121,807	232,570	354,377
Total Expenditures	6,607,180	121,890	967,122	7,696,192
Excess (Deficiency) of Revenues Over (Under) Expenditures	197,015	-	(315,234)	(118,219)
Other Financing Sources (Uses):				
Transfers from other funds	-	-	108,357	108,357
Transfers to other funds	(126,854)	-	(77,025)	(203,879)
Total other financing sources (uses)	(126,854)	-	31,332	(95,522)
Net change in fund balances	70,161	-	(283,902)	(213,741)
Fund Balance, beginning of year	792,808	-	1,196,933	1,989,741
Fund Balance, end of year	$ 862,969	$ -	$ 913,031	$ 1,776,000

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

CRAWFORD COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - total governmental funds	$	(213,741)
Capital Assets		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.		
Total capital outlays		561,724
Total depreciation		(588,987)
Net pension obligations is not available during the current period and therefore, is not reported in the funds.		
Other liabilities - change in net pension obligation		2,415
Long-term Debt		
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:		
Bonds payable		450,000
Notes payable		72,187
Capital leases		31,898
Landfill		26,000
Accrued interest on debt		4,691
Revenues		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		51,798
Change in Net Position of Governmental Activities	$	397,985

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

CRAWFORD COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 3,935,161	$ 3,931,061	$ 4,162,921	$ 231,860
Sales taxes	488,063	488,063	411,905	(76,158)
Other taxes	591,046	590,046	628,003	37,957
Licenses and permits	51,000	51,000	46,522	(4,478)
Intergovernmental revenue	-	390,906	255,020	(135,886)
Charges for services	1,104,845	1,143,345	1,198,182	54,837
Fines and forfeitures	43,000	43,000	31,946	(11,054)
Interest earnings	-	-	2,181	2,181
Other miscellaneous revenues	83,356	37,570	67,515	29,945
Total Revenues	6,296,471	6,674,991	6,804,195	129,204
Expenditures				
Current				
General government:				
County administrator	33,450	44,853	39,436	5,417
County commission	916,387	929,104	920,609	8,495
Grounds maintenance	194,321	195,892	195,892	-
Elections	101,158	101,158	98,126	3,032
Planning and zoning	120,334	120,334	120,085	249
Tax assessors	301,281	301,281	283,839	17,442
Tax commissioner	203,520	203,520	196,771	6,749
Total general government	1,870,451	1,896,142	1,854,758	41,384
Judicial:				
District attorney	4,285	4,285	4,046	239
Magistrate court	142,570	158,991	158,991	-
Probate court	106,485	107,020	107,020	-
Superior court	218,658	274,924	274,924	-
Clerk of superior court	152,699	161,044	161,044	-
Total judicial:	624,697	706,264	706,025	239

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

CRAWFORD COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current				
Public safety:				
Coroner	38,447	42,697	39,294	3,403
Fire department	128,241	128,241	106,771	21,470
Emergency management	20,955	35,955	32,395	3,560
Jail	461,756	469,904	463,570	6,334
Dispatcher	310,762	310,762	303,345	7,417
Sheriff	880,469	884,583	826,194	58,389
Total public safety	1,840,630	1,872,142	1,771,569	100,573
Public works:				
Roads	771,529	1,169,505	1,043,461	126,044
Shop	272,812	318,550	318,550	-
Waste collection	530,000	530,000	517,825	12,175
Waste disposal	65,450	73,556	73,556	-
Total public works	1,639,791	2,091,611	1,953,392	138,219
Health and welfare:				
Health and welfare	48,000	48,000	47,895	105
Older Americans Council	3,100	3,100	2,693	407
Welfare	4,000	4,000	4,000	-
Total health and welfare	55,100	55,100	54,588	512
Culture and recreation:				
Recreation	72,750	72,750	60,189	12,561
Libraries	24,403	26,018	26,018	-
Total culture and recreation	97,153	98,768	86,207	12,561

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

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	Budget			Variance with
	Original	Final	Actual	Final Budget
Expenditures				
Current				
Housing and community development:				
Forest resources	16,239	16,354	16,354	-
Extension office	31,668	31,668	30,699	969
Conservation	22,589	26,589	26,586	3
Community services	20,339	20,339	5,461	14,878
Development authority	25,000	25,000	25,000	-
Total housing and community development	115,835	119,950	104,100	15,850
Total current expenditures	6,243,657	6,839,977	6,530,639	309,338
Debt service:				
Principal	17,229	72,188	72,188	-
Interest	4,053	4,353	4,353	-
Total debt service	21,282	76,541	76,541	-
Total expenditures	6,264,939	6,916,518	6,607,180	309,338
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,532	(241,527)	197,015	438,542
Other Financing Uses:				
Transfers to other funds	(29,887)	(126,854)	(126,854)	-
Total Other Financing Uses	(29,887)	(126,854)	(126,854)	-
Net Change in fund balance	1,645	(368,381)	70,161	438,542
Fund Balance, beginning of year	792,808	792,808	792,808	-
Fund Balance, end of year	$ 794,453	$ 424,427	$ 862,969	$ 438,542

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

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CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2013

	Business-type Activities - Enterprise Fund
	Water Fund
ASSETS	
Current assets:	
Cash	$ 15,731
Restricted cash	117,246
Accounts receivable, net of allowance for uncollectible accounts	30,219
Total current assets	163,196
Noncurrent assets:	
Capital assets:	
Nondepreciable	26,000
Depreciable, net	11,307,967
Total capital assets	11,333,967
Total noncurrent assets	11,333,967
Total assets	11,497,163
LIABILITIES	
Current liabilities:	
Accounts payable	4,869
Accrued liabilities	1,017
Accrued interest	16,004
Customer deposits payable	5,875
Unearned revenue	16,186
Current maturities of long term debt	100,577
Total current liabilities	144,528
Long-term liabilities:	
Long-term debt, net of current portion	5,015,248
Total long-term liabilities	5,015,248
Total liabilities	5,159,776
NET POSITION	
Net investment in capital assets	6,218,142
Restricted for	
water system maintenance	117,246
Unrestricted	1,999
Total net position	$ 6,337,387

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Business-type Activities - Enterprise Fund
	Water Fund
Operating Revenues:	
Charges for services	$ 438,722
Total operating revenues	438,722
Operating Expenses:	
Cost of sales and services	120,522
General and administration	61,365
Depreciation	241,627
Total Operating Expenses	423,514
Operating income	15,208
Non-Operating Revenues (Expense):	
Intergovernmental revenue	17,916
Interest expense	(218,359)
Total Non-Operating Expenses	(200,443)
Loss before transfers	(185,235)
Transfers in	95,522
Change in net position	(89,713)
Net position - beginning of year	6,427,100
Net position - end of year	$ 6,337,387

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Business-type Activities - Enterprise Fund
	Water Fund
Cash Flows from Operating Activities:	
Receipts from customers and users	$ 443,377
Payments to employees	(43,945)
Payments to suppliers for goods and services provided	(177,629)
Net Cash Provided by Operating Activities	221,803
Cash Flows from Noncapital Financing Activities:	
Transfers in	95,522
Net Cash Provided by Noncapital Financing Activities	95,522
Cash Flows from Capital and Related Financing Activities:	
Purchasing of capital assets	(11,702)
Principal payments on long-term debt	(96,427)
Interest payments on long-term debt	(218,733)
Net Cash Used for Capital and Related Financing Activities	(326,862)
Cash Flows from Investing Activities:	
Interest received	-
Net Cash Provided by Investing Activities	-
Net Decrease in Cash and Cash Equivalents	(9,537)
Cash and Cash Equivalents - Beginning of Year	142,514
Cash and Cash Equivalents - End of Year	$ 132,977
Classified as:	
Cash	$ 15,731
Restricted Cash	117,246
	$ 132,977

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	Business-type Activities - Enterprise Fund Water Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	$ 15,208
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation	241,627
Changes in Assets and Liabilities:	
Decrease in accounts receivables	4,005
Increase in accounts payable	2,092
Increase in accrued liabilities	25
Decrease in due to other funds	(41,804)
Increase in customer deposits	650
Total adjustments	206,595
Net Cash Provided by Operating Activities	$ 221,803

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2013

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 235,464
Certificates of deposit	79,272
Total Assets	$ 314,736
LIABILITIES	
Due to State of Georgia	$ 305
Due to Board of Education	87,692
Due to other governments	116
Funds held in escrow	174,404
Due to others	52,219
Total Liabilities	$ 314,736

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. The Reporting Entity

Crawford County is a political subdivision of the State of Georgia. It is governed by an elected board of five county commissioners. As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the County (the primary government) and its component units. The discretely presented component units are reported in separate columns in the combined financial statements to emphasize that they are legally separate from the primary government. The component units of the County are the Development Authority of Crawford County and the Crawford County Health Department.

Development Authority of Crawford County

The members of the governing board of the Development Authority of Crawford County (the Development Authority) are appointed by the Board of Commissioners of Crawford County. Although the County does not have the authority to approve or modify the budget of the Development Authority, the County provides financial support to the Development Authority. The Development Authority is presented as a governmental fund type and only maintains a General Fund. The Development Authority does not issue separate financial statements.

Crawford County Health Department

The Crawford County Board of Commissioners appoints three members of the Crawford County Health Department (the Health Department) Board of Directors. Also, the Chairman of the County Board of Commissioners is a member of the Health Department Board of Directors. Therefore, the Crawford County Board of Commissioners is responsible for four of the seven positions on the Health Department Board of Directors. Complete financial statements for the Crawford County Health Department as of the fiscal year ending June 30, 2013 may be obtained at the Health Department's administrative office at the following location:

Crawford County Health Department
141 McCrary Avenue
Roberta, Georgia 31078

B. Fund Accounting

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. Government-wide financial statements do not provide information by fund or account group, but distinguish between the County's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to those 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 segments. 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 and Basis of Accounting

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 the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County 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 claims and judgments, are recorded only when payment is due.

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

Property taxes, sales tax, intergovernmental grants, and investment income 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 County.

The format of the fund financial statements has been modified by GASB Statement No. 34. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. GASB Statement No. 34 also requires, as required supplementary information, Management's Discussion and Analysis which includes an analytical overview of the County's financial activity.

The County reports the following major governmental fund:

> The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
>
> The **LMIG Fund** was established to account for the proceeds of the Georgia Department of Transportation Local Maintenance & Improvement Grant proceeds collected and the capital projects approved for those funds.

The County reports the following major proprietary fund:

> The **Water Fund** is an enterprise fund used to account for the provision of water services to citizens of Crawford County. Activities of the fund include water administration, operations, billing and collections.

Additionally, the County reports the following fund types:

> The **special revenue funds** account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.
>
> The **capital project funds** account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Business-type / Proprietary Funds).
>
> The **agency funds** are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Amounts reported as program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions. 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 non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges for goods and services provided. Operating expenses of the enterprise funds include the cost of these goods and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Cash and Cash Equivalents

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

E. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. For the most part, the effect of interfund activity has been removed from the government-wide statement of net position. Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide statement of net position as "internal balances." In the fund financial statements, these receivables and payables are classified as "due from other funds" or "due to other funds."

F. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of three 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.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County chose to include all such items regardless of their

acquisition date. The County was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to acquisition year or estimated acquisition year).

The cost 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 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. The total interest expense incurred by the County during the current fiscal year was $280,371. For the fiscal year ending September 30, 2013, there were no ongoing projects financed with loan funds. Therefore, none of the interest paid was capitalized.

Capital assets of the primary government and each discretely presented component unit are depreciated using the straight line method over the following useful lives:

Asset Category	Years
Land improvements	15-20
Buildings and improvements	20-60
Equipment	5-20
Vehicles	5-20
Infrastructure	30-60

H. 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. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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

I. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused personal hours that the employee may use for sickness and vacation. Vacation hours must be used by the end of the fiscal year, as they do not vest. There is no liability for unpaid sick leave or vacation leave, as the County does not have a policy to pay any amounts when employees separate from service with the County whether it is through termination or voluntary resignation. Instead, the amount earned but unused can be added towards retirement (i.e., employee can retire early and receive a salary for time accrued).

J. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

K. Deferred Outflows / Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

L. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

M. Fund Equity

In the financial statements, governmental funds report the following classifications of fund balance in accordance with Governmental Accounting Standards Board Statement No. 54:

- Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – amounts are restricted when constraints have been placed on the use of resources (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners (the Board). The Board approves committed resources through a motion and vote during the voting session of the Board's meetings.
- Assigned – amounts that are constrained by the Board's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board has authorized the County finance director or designee to assign fund balances.
- Unassigned – amounts that have not been assigned to other funds and that are not restricted, committed, or assigned to specific purposes within the General Fund.

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

- Committed
- Assigned
- Unassigned

The County does not have a formal minimum fund balance policy. The following is a summary of the fund balance classifications as of September 30, 2013:

	General Fund	Nonmajor Governmental	Total
Fund Balances			
Nonspendable:			
Prepaids	$ 160,774	$ -	$ 160,774
Notes receivable	-	153,582	153,582
Restricted for:			
Capital outlay	-	286,434	286,434
Public safety	-	38,716	38,716
Law library	-	88,319	88,319
Drug education	-	49,758	49,758
Revolving loan	-	217,800	217,800
Crime victim	-	60,358	60,358
Assigned			
Transit	-	18,064	18,064
Jail concession	12,531	-	12,531
Unassigned	689,664	-	689,664
Total fund balances	$ 862,969	$ 913,031	$ 1,776,000

NOTE 2 – LEGAL COMPLIANCE – BUDGETS

A. Budgets and Budgetary Accounting

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

1. After preparation of the departmental budgets by the department heads and the County Manager, each department head formally presents the budget to the Board of Commissioners. The Board of Commissioners reviews each budget at this time.
2. After review of each departmental budget and revisions made by the department heads, the budget is adopted by the Board of Commissioners.
3. Formal budgetary integration is the management tool used as a control device during the year for the General Fund. The legal level of budgetary control is the department level.
4. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual appropriated budget is legally adopted for the General Fund, Law Library Fund, the Sheriff's Department Drug Fund, the Drug Education Fund, the Jail Fund, the Transit System Fund, the Revolving Loan Fund, and the Crime Victim Fund.
5. All appropriations lapse at fiscal year-end.

NOTE 3 – DEPOSITS AND INVESTMENTS

Credit risk. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the local government investment pool established by state law (Georgia Fund 1); repurchase agreements; and obligations of other political subdivisions of the State of Georgia. At September 30, 2013, the County's only investments were in certificates of deposit.

At September 30, 2013, the County's investments in certificates of deposit were as follows:

Investment	Maturity	Amount
Certificates of deposit - Agency Funds	91 days	$ 79,272
Certificate of deposit - General Fund	12 months	30,105
		$ 109,377

Interest rate risk. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial credit risk — deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of September 30, 2013, all of the deposits of the County and its component units were fully collateralized in accordance with the state statutes.

NOTE 4 – RECEIVABLES

Receivables at September 30, 2013, consist of the following:

Receivables:	General Fund	Non-Major Funds	Water Fund	Total
Taxes	$ 275,550	$ -	$ -	$ 275,550
Notes receivable	-	153,582	-	153,582
Accounts	75,069	-	48,298	123,367
	350,619	153,582	48,298	552,499
Less allowance for uncollectibles	(7,132)	-	(18,079)	(25,211)
Total receivables	$ 343,487	$ 153,582	$ 30,219	$ 527,288

The County's property taxes were levied on the assessed values of all real and personal property with utilities, including mobile homes and motor vehicles, located in the County.

The tax billing cycle for fiscal year 2013 is as follows:

Lien date	July 7, 2013
Levy date	September 26, 2012
Payment due date	December 20, 2012
Delinquency date	December 21, 2012
Collection Dates	September 26, 2012 through December 20, 2012

NOTE 5 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2013, for the County's individual major funds and nonmajor funds in the aggregate are as follows:

	General Fund	Non-Major Funds	Total
Receivables:			
Federal	$ 17,000	$ 16,698	$ 33,698
State	40,687	42,816	83,503
Other	33,619	707	34,326
Total receivables	$ 91,306	$ 60,221	$ 151,527

NOTE 6 – CAPITAL ASSETS

A. Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 560,553	$ 5,000	$ -	$ 565,553
Construction in progress	40,924	10,479	-	51,403
Total	601,477	15,479	-	616,956
Capital assets, being depreciated:				
Buildings and improvements	4,663,301	56,350	-	4,719,651
Equipment	1,496,402	38,645	-	1,535,047
Vehicles	2,641,718	108,640	-	2,750,358
Infrastructure	7,649,218	342,610	-	7,991,828
Land improvements	512,229	-	-	512,229
Total	16,962,868	546,245	-	17,509,113
Less accumulated depreciation for:				
Buildings and improvements	(1,173,599)	(92,865)	-	(1,266,464)
Equipment	(825,360)	(157,557)	-	(982,917)
Vehicles	(1,912,955)	(107,958)	-	(2,020,913)
Infrastructure	(3,865,351)	(214,763)	-	(4,080,114)
Land improvements	(343,443)	(15,844)	-	(359,287)
Total	(8,120,708)	(588,987)	-	(8,709,695)
Total capital assets, being depreciated, net	8,842,160	(42,742)	-	8,799,418
Govemmental activities capital assets, net	$ 9,443,637	$ (27,263)	$ -	9,416,374
			Less related long-term debt outstanding	(1,261,244)
			Net investment in capital assets	$ 8,155,130

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets, not being depreciated:				
Land	$ 26,000	$ -	$ -	$ 26,000
Total	26,000	-	-	26,000
Capital assets, being depreciated:				
Buildings and improvements	50,733	-	-	50,733
Vehicles	78,476	-	-	78,476
Equipment	113,728	-	-	113,728
Water improvements	12,760,758	11,702	-	12,772,460
Total	13,003,695	11,702	-	13,015,397
Less accumulated depreciation for:				
Buildings and improvements	(13,528)	(3,382)	-	(16,910)
Vehicles	(67,086)	(11,390)	-	(78,476)
Equipment	(56,691)	(13,981)	-	(70,672)
Water improvements	(1,328,498)	(212,874)	-	(1,541,372)
Total	(1,465,803)	(241,627)	-	(1,707,430)
Total capital assets, being depreciated, net	11,537,892	(229,925)	-	11,307,967
Business-type activities capital assets, net	$ 11,563,892	$ (229,925)	$ -	11,333,967
			Less related long-term debt outstanding	(5,115,825)
			Net investment in capital assets	$ 6,218,142

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

Governmental activities:	
General government	$ 10,380
Judicial	49,949
Public safety	175,636
Public works	318,053
Health and welfare	6,588
Culture and recreation	27,022
Housing and community development	1,359
Total depreciation expense - governmental activities	$ 588,987
Business-type activities:	
Water department	$ 241,627
Total depreciation expense - business-type activities	$ 241,627

B. Discretely Presented Component Unit – Development Authority

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 60,276	$ -	$ -	$ 60,276
Construction in progress	62,560	-	-	62,560
Total	122,836	-	-	122,836
Capital assets, being depreciated:				
Land improvements	49,929	-	-	49,929
Buildings	3,213,711	-	-	3,213,711
Buildings improvements	19,341	-	-	19,341
Infrastructure - roads	5,575	-	-	5,575
Total	3,288,556	-	-	3,288,556
Less accumulated depreciation for.				
Land improvements	(48,706)	(488)	-	(49,194)
Buildings	(891,961)	(53,562)	-	(945,523)
Buildings improvements	(966)	(322)	-	(1,288)
Infrastructure - roads	(5,575)	-	-	(5,575)
Total	(947,208)	(54,372)	-	(1,001,580)
Total capital assets, being depreciated, net	2,341,348	(54,372)	-	2,286,976
Total capital assets, net	$ 2,464,184	$ (54,372)	$ -	$ 2,409,812

C. Discretely Presented Component Unit – Department of Health

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Equipment	$ 27,042	$ -	$ -	$ 27,042
Total	27,042	-	-	27,042
Less accumulated depreciation for:				
Equipment	(27,042)	-	-	(27,042)
Total	(27,042)	-	-	(27,042)
Total capital assets, being depreciated, net	-	-	-	-
Total capital assets, net	$ -	$ -	$ -	$ -

NOTE 7 – LONG-TERM DEBT

The following is a summary of long-term debt activity for the fiscal year ended September 30, 2013.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds	$ 1,395,000	$ -	$ 450,000	$ 945,000	$ 465,000
Notes payable	163,948	-	72,187	91,761	17,921
Capital leases payable	256,381	-	31,898	224,483	33,014
Landfill postclosure	390,001	-	26,000	364,001	26,000
Governmental activities long-term liabilities	$ 2,205,330	$ -	$ 580,085	$ 1,625,245	$ 541,935
Business-type activities:					
Notes payable	$ 236,342	$ -	$ 23,232	$ 213,110	$ 24,331
Revenue bonds payable	4,975,910	-	73,195	4,902,715	76,246
Business-type activities long-term liabilities	$ 5,212,252	$ -	$ 96,427	$ 5,115,825	$ 100,577
Component unit-Development Authority:					
Notes payable	$ 218,722	$ -	$ 39,474	$ 179,248	$ 56,879
Development Authority long-term liabilities	$ 218,722	$ -	$ 39,474	$ 179,248	$ 56,879
Component unit-Health Department					
Compensated absences	$ 18,060	$ 12,068	$ 9,117	$ 21,011	$ 3,621
Health Department long-term liabilities	$ 18,060	$ 12,068	$ 9,117	$ 21,011	$ 3,621

For governmental activities, landfill postclosure care costs are generally liquidated by the General Fund.

Notes Payable. The following is a listing of notes payable of the County at September 30, 2013:

Governmental Activities

$240,000 loan from the Georgia Environmental Facilities Authority for the purchase and upgrading of water lines for the County's water system, due in quarterly installments of $5,320, including interest at 3.95%, with final payment due May 1, 2018.	$ 91,761

Business-Type Activities

$363,776 loan from the Georgia Environmental Facilities Authority for the purchase and upgrading of water lines for the County's water system, due in quarterly installments of $8,455, including interest at 4.65%, with final payment due February 1, 2021.	$ 213,110

Debt service requirements to maturity on the notes payable for governmental activities are as follows:

Year ending September 30,	Principal	Interest
2014	$ 17,921	$ 3,361
2015	18,639	2,643
2016	19,386	1,896
2017	20,164	1,118
2018	15,651	310
Total	$ 91,761	$ 9,328

Debt service requirements to maturity on the notes payable for business-type activities are as follows:

Year ending September 30,	Principal	Interest
2014	$ 24,331	$ 9,489
2015	25,481	8,339
2016	26,688	7,132
2017	27,950	5,870
2018	29,273	4,547
2019-2021	79,387	5,163
Total	$ 213,110	$ 40,540

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of various vehicles and equipment. The 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 values of the future minimum lease payments as of the dates of their inception. Total cost of assets under capital leases as of September 30, 2013 is $408,071, which consists of equipment, and is included in governmental activities on the statement of net positions.

The County's total capital lease debt service requirements to maturity are as follows:

Year ending September 30,	
2014	$ 40,871
2015	198,171
Total minimum lease payments	239,042
Less amount representing interest	(14,559)
Present value of minimum lease payments	$ 224,483

Revenue Bonds Payable. In February 2002, the County received $1,329,500 through the issuance of its Crawford County Water Revenue Bond (Series 2002A). Concurrently with the issuance of this Bond, the County issued its Crawford County Water Revenue Bond (Series 2002B), in the principal amount of $806,200. These bonds were used to provide funds needed to pay the cost, in part, of acquiring, constructing, and equipping a water system for the County.

In 2008, the County issued $3,227,200 in water revenue bonds to cover additional costs associated with Phase II of the water system project.

Revenue bonds outstanding at September 30, 2013, are as follows:

Description	Original Amount	Interest Rate	Due Date	Amount
Water system construction	$ 1,329,500	3.25%	2042	$ 1,128,382
Water system construction	806,200	4.50%	2042	708,776
Water system extensions	3,227,200	4.50%	2048	3,065,557
				$ 4,902,715

Debt service requirements to maturity on the revenue bonds payable are as follows:

Year ending September 30,	Principal	Interest
2014	$ 76,246	$ 205,094
2015	79,428	201,912
2016	82,745	198,595
2017	86,204	195,136
2018	89,810	191,530
2019-2023	508,771	897,929
2024-2028	625,099	781,601
2029-2033	768,643	638,057
2034-2038	945,890	460,810
2039-2043	971,277	247,911
2044-2048	668,603	66,066
Total	$ 4,902,715	$ 4,084,641

General Obligation Bonds Payable. During the year ended September 30, 2009, the County issued general obligation bonds totaling $2,610,000. The bond proceeds are to be used to finance the acquisition and construction of various capital projects. Proceeds from the County's special purpose local option sales tax will be used to repay these bonds. General obligation bonds outstanding at September 30, 2013, are as follows.

Description	Original Due	Interest Rate	Due Date	Outstanding Amount
Various construction projects within the County	$ 2,610,000	3.49%	2015	$ 945,000
				$ 945,000

Debt service requirements to maturity on the general obligation bonds payable are as follows:

Year ending September 30,	Principal	Interest
2014	$ 465,000	$ 32,981
2015	480,000	16,751
Total	$ 945,000	$ 49,732

Postclosure Costs. State and Federal laws require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. As of September 30, 2013, 100% of the landfill capacity had been used and all closure costs have been incurred. The landfill has no remaining life without modification or expansion. Engineering studies estimate postclosure costs of approximately $364,001 over the remaining 15-year period. This estimated cost is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of September 30, 2013. The County has estimated the post closure costs associated with the landfill to be $652,616. However, actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Should any problems occur during the postclosure period, the costs and time period required for the maintenance and monitoring functions may substantially increase.

Component Unit-Development Authority

Conduit Debt. From time to time, the Development Authority issues revenue bonds and incurs notes payable, building and equipment acquisition notes payable, and construction loans payable to provide financial assistance to private-sector entities or other third parties for the acquisition and construction of industrial and commercial facilities. The bonds and notes are secured by the property financed and are payable solely from payments received on the underlying mortgage loans and lease agreements. Upon repayment of the bonds and notes payable, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance or notes payable. The Development Authority is not obligated in any manner for repayment of these bonds and notes payable.

Other Debt. During fiscal year 2007, the Development Authority borrowed $300,000 from the Crawford County Revolving Loan Fund. Proceeds were used to help finance the construction of a building for a lessee. The Development Authority receives monthly payments of $3,182 from the lessee and forwards the payments to the County for repayment of the loan from the County's Revolving Loan Fund. Both the note payable to the County's Revolving Loan Fund and the note receivable from the lessee have an interest rate of 5.00% and mature April 1, 2018. The outstanding balance on both the note payable and note receivable at September 30, 2013 is $153,582.

The Development Authority also borrowed $100,000 from a local financial institution in fiscal year 2007 to be used for construction of the building referred to above. The note renews annually in October of each year. During the fiscal year, the Development Authority received monthly payments from the lessee of $1,082, and remitted monthly payments of the same amount to the financial institution. The interest rate on the note receivable with the lessee was 8.00% and the interest rate on the note payable between the Development Authority and the financial institution was 3.96%. The outstanding balances on the note payable and note receivable at September 30, 2013 are $25,666 and $26,625, respectively. Due to the differences in interest rates, the Development Authority will recoup their interest from the lessee when the loan with the financial institution is repaid; lessee will continue to pay the Development Authority which will be their interest earnings on the loan.

Debt service requirements on the notes payable of the Development Authority are as follows:

Year ending September 30,	Principal	Interest
2014	$ 56,879	$ 7,091
2015	32,810	5,373
2016	34,489	3,695
2017	36,254	1,930
2018	18,816	275
Total	$ 179,248	$ 18,364

NOTE 8 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2013, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental funds	$ 5,849
LMIG	General Fund	152,424
Nonmajor governmental funds	Nonmajor governmental funds	16,655
		$ 174,928

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers:

Transfer In	Transfer Out	Amount
Water Fund	General Fund	$ 95,522
Nonmajor governmental funds	General Fund	31,332
	Nonmajor governmental funds	77,025
		$ 203,879

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description

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

The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. All full-time County employees are eligible to participate in the Plan after completing three years of service. The Plan, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of The ACCG Plan, including obligations to contribute to the Plan, as provided in section 19.03 of The ACCG Plan document. The County retains the authority to amend the adoption agreement, which defines the specific provisions of The Plan, as provided in Section 19.02 of The ACCG Plan document. The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the state-wide Plan. That report may be obtained by contacting the GEBCorp at 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

Funding Policy

The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and intended to satisfy the minimum contribution requirements as set forth in controlling State of Georgia statutes. Plan participants are not required to contribute to the plan.

Annual Pension Cost

The County's annual pension cost and net pension obligation for the pension plan for the current year is as follows:

Derivation of Annual Pension Cost		
Annual Required Contribution	$	135,971
Interest on Net Pension Obligation		609
Amortization of Net Pension Obligation		(651)
Annual Pension Cost	$	135,929

Derivation of Net Pension Obligation		
Net Pension Obligation as of End of Prior Year	$	7,853
Annual Pension Cost for Current Year		135,929
Actual Contributions to Plan for Current Year		(138,344)
Increase in Net Pension Obligation		(2,415)
Net Pension Obligation as of End of the Year	$	5,438

Basis of Valuation

Current Valuation Date	January 1, 2013
Annual Return on Invested Plan Assets	7.75%
Projected Annual Salary Increases	4.50%-7.00% based on age
Expected Annual Inflation	3.00%
Actuarial Value of Assets	Market Value
Actuarial Funding Method	Projected Unit Credit
Amortization Method	Level Percent of Pay (Closed)
Remaining Amortization Period	23

Trend Information for The Plan

Calendar Year Beginning	Annual Pension Cost (APC)	Actual County Contribution	Percentage of APC Contributed	Net Pension Obligation (Asset)
1/1/2013	$ 135,929	$ 138,344	102%	$ 5,438
1/1/2012	117,403	113,604	97%	7,853
1/1/2011	104,708	102,135	98%	4,054
1/1/2010	111,650	111,659	100%	1,474
1/1/2009	99,351	99,358	100%	1,483

Schedule of Funding Progress

Plan Year Ending	Actuarial Value of Assets		Actuarial Accrued Liability (AAL) Projected Unit Credit	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll
12/31/2012	$ 1,754,258		$ 2,202,603	$ 448,345	79.64%	$ 1,565,426	28.6%
12/31/2011	1,625,723		2,062,001	436,278	78.84%	1,455,314	30.0%
12/31/2010	1,559,411	*	1,985,368	425,957	78.55%	1,393,088	30.6%

* Reflects change to asset smoothing adopted by the ACCG Pension Plan and Trust Board of Trustees.

The required schedule of funding progress immediately following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan net assets is increasing or decreasing over time relative to the actuarial accrued liability.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of January 1, 2013. For this year, the actuarial value of assets reflects a change to asset smoothing adopted by the ACCG Pension Plan and Board of Trustees.

NOTE 10 – DEFINED CONTRIBUTION PLAN

The ACCG 401 (a) Defined Contribution Plan for Employees of Crawford County (the Plan) is a single employer defined contribution plan established and administered by ACCG-GEBCorp for substantially all of its full time employees. The Plan provides retirement benefits to participants and beneficiaries. Plan provisions and contribution requirements are established by ACCG-GEBCorp; however, they may be amended by the Crawford County Board of Commissioners within the limits set forth in Section 12.01 of the plan document. At September 30, 2013, there were 45 plan members. Employees are not required to contribute to the Plan. The County contributes an amount equal to 50% of the amount contributed by the participant to the Crawford County Section 457 Deferred Compensation Plan, except that the County shall not match such participant's deferrals as provided in excess of 4% of the participant's compensation. The County's contribution for each employee is 100% vested after five (5) years of continuous service. For the fiscal year ending September 30, 2013, the County's contribution to the plan was $19,728. There were no employee contributions to the 401 (a) plan.

NOTE 11 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

As of the fiscal year ending September 30, 2013, the County purchases workers' compensation insurance coverage and health insurance coverage from private carriers. No reduction in insurance coverage has occurred since the previous year, and no settlements in excess of coverage have been paid in the past three years.

The County participates in the Association of County Commissioners of Georgia (ACCG) Interlocal Risk Management Agency Property and Liability Insurance Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

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

The fund is to defend and protect the members of the fund against liability or loss as prescribed in the member government contract. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the past three years have not exceeded the coverage's.

NOTE 12 – COMMITMENTS, AND CONTINGENT LIABILITIES

Litigation

The County is involved in several pending lawsuits. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the County.

Grant Contingencies

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, management of the County believes such disallowances, if any, will not be significant.

NOTE 13 – JOINT VENTURE

Under Georgia law, the County is a participating member of the Middle Georgia Regional Commission (RC) and is required to pay annual dues thereto. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia.

The RC 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 and obligations of an RC. Separate financial statements may be obtained from: Middle Georgia Regional Commission, 175 C Emery Highway, Macon, Georgia 31217.

NOTE 14 – RESTATEMENT FOR NEW ACCOUNTING STANDARD

During 2013, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities.*

GASB No. 65 requires that bond issuance costs be written off as of October 1, 2012. The effect of this adjustment is as follows:

	Governmental Activities
Net Position September 30, 2012, as previously reported	$ 9,411,232
Implementation of GASB 65 for bond issuance costs	(27,533)
Net Position September 30, 2012, restated	$ 9,383,699

REQUIRED SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
(UNAUDITED)

Plan Year Ending	Actuarial Value of Assets (a)		Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded (Assets in Excess of) AAL as a Percentage of Covered Payroll {(b-a)/c}
12/31/2012	$ 1,754,258	*	$ 2,202,603	$ 448,345	79.6%	$ 1,565,426	28.6%
12/31/2011	1,625,723	*	2,062,001	436,278	78.8%	1,455,314	30.0%
12/31/2010	1,559,411	*	1,985,368	425,957	78.5%	1,393,088	30.6%
12/31/2009	1,488,280	*	2,066,436	578,156	72.0%	1,531,364	37.8%
12/31/2008	1,349,986	*	1,646,413	296,427	82.0%	945,969	31.3%
12/31/2007	1,380,052		1,433,941	53,889	96.2%	632,245	8.5%

* Reflects change to asset smoothing adopted by the ACCG Pension Plan and Trust Board of Trustees.

Note: The assets and liabilities shown above reflect expected amounts as of the last day of the plan year. These amounts may vary from those used in determining the required contribution, since those calculations use actual amounts as of the first day of the next plan year.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year	Annual Required Contribution	Percentage Contributed
2013	$ 140,453	98.5%
2012	135,971	83.6%
2011	117,425	87.0%
2010	104,716	106.6%

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Law Library Fund – This fund accounts for fines collected as required by State Law for Law Library operations.

Sheriff's Department Drug Fund – This fund accounts for condemned funds received and disbursed for Law Enforcement expenditures.

Drug Education Fund – This fund accounts for fines collected as required by State Law for drug abuse treatment and educational purposes.

Jail Fund – This fund accounts for the imposition of a 10% add-on fine as provided for by the Georgia Jail Construction and Staffing Act.

Transit System Fund – This fund accounts for the operations of the Crawford County Transit System. Financing is provided under an agreement with the Georgia Department of Transportation, operating transfers from the General Fund, and user fares.

Revolving Loan Fund – This fund accounts for the operations of the County's revolving loans. Original funding was provided by the Department of Housing and Urban Development through the State of Georgia's Department of Community Affairs.

Crime Victim Fund – This fund accounts for resources received from the various courts of Crawford County for assistance to victims of crime.

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

SPLOST Bond Project Fund – This fund was established to account for capital projects to be constructed with proceeds from general obligation bonds. Such bonds are to be repaid with proceeds from the 2009 SPLOST issuance.

Commissioners' SPLOST Fund – This fund was established to account for the proceeds of sales taxes collected and the repayment of the 2009 SPLOST general obligation bonds.

SPLOST City Fund – This fund was established to account for the proceeds of sales taxes collected for water / wastewater projects, public safety, and equipment expenditures within the City of Roberta.

SPLOST Sheriff Fund – This fund was established to account for the proceeds of sales taxes collected for Sheriff capital projects and equipment.

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	Special Revenue Funds						
	Law Library	Sheriff's Department Drug Fund	Drug Education Fund	Jail	Transit System	Revolving Loan	Crime Victim Fund
ASSETS							
Cash and cash equivalents	$ 88,693	$ 20,373	$ 49,299	$ 19,409	$ 3,009	$ 217,800	$ 66,354
Notes receivable	-	-	-	-	-	153,582	-
Due from other governments	-	-	445	-	16,698	-	262
Due from other funds	-	-	14	-	-	-	-
Total Assets	$ 88,693	$ 20,373	$ 49,758	$ 19,409	$ 19,707	$ 371,382	$ 66,616
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ 132	$ -	$ -	$ 1,066	$ 297	$ -	$ 637
Accrued liabilities	-	-	-	-	1,346	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	242	-	-	-	-	-	5,621
Total Liabilities	374	-	-	1,066	1,643	-	6,258
Fund Balances:							
Nonspendable	-	-	-	-	-	153,582	-
Restricted	88,319	20,373	49,758	18,343	-	217,800	60,358
Assigned	-	-	-	-	18,064	-	-
Total Fund Balances	88,319	20,373	49,758	18,343	18,064	371,382	60,358
Total Liabilities and Fund Balances	$ 88,693	$ 20,373	$ 49,758	$ 19,409	$ 19,707	$ 371,382	$ 66,616

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013
(CONTINUED)

	Capital Projects Funds				Total Nonmajor Governmental Funds
	SPLOST Bond Project	Commissioners' SPLOST	SPLOST City Fund	SPLOST Sheriff	
ASSETS					
Cash and cash equivalents	$ 16,250	$ 244,009	$ 17,016	$ -	$ 742,212
Notes receivable	-	-	-	-	153,582
Due from other governments	-	42,816	-	-	60,221
Due from other funds	-	-	16,641	-	16,655
Total Assets	$ 16,250	$ 286,825	$ 33,657	$ -	$ 972,670
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ -	$ -	$ -	$ 2,132
Accrued liabilities	-	-	-	-	1,346
Due to other governments	-	-	33,657	-	33,657
Due to other funds	-	16,641	-	-	22,504
Total Liabilities	-	16,641	33,657	-	59,639
Fund Balances:					
Nonspendable	-	-	-	-	153,582
Restricted	16,250	270,184	-	-	741,385
Assigned	-	-	-	-	18,064
Total Fund Balances	16,250	270,184	-	-	913,031
Total Liabilities and Fund Balances	$ 16,250	$ 286,825	$ 33,657	$ -	$ 972,670

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue Funds						
	Law Library	Sheriff's Department Drug Fund	Drug Education Fund	Jail	Transit System	Revolving Loan	Crime Victim Fund
Revenues:							
Sales taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	1,068	-	57,730	8,489	3,516
Charges for services	-	-	-	-	6,029	-	-
Fines & forfeitures	4,451	5,513	3,804	13,845	-	-	2,934
Interest earnings	50	-	-	-	-	1,164	-
Total Revenues	4,501	5,513	4,872	13,845	63,759	9,653	6,450
Expenditures:							
Current:							
General government	-	-	-	-	-	33	-
Judicial	4,292	-	-	-	-	-	-
Public safety	-	885	-	15,249	-	-	-
Health and welfare	-	-	1,099	-	89,107	-	7,287
Intergovernmental	-	-	-	-	-	-	-
Debt Service							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	4,292	885	1,099	15,249	89,107	33	7,287
Excess (Deficiency) of Revenues Over (Under) Expenditures	209	4,628	3,773	(1,404)	(25,348)	9,620	(837)
Other Financing Sources (Uses):							
Transfer from other funds	-	-	-	-	30,332	-	-
Transfer to other funds	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	30,332	-	-
Net change in fund balances	209	4,628	3,773	(1,404)	4,984	9,620	(837)
Fund Balances, beginning of year	88,110	15,745	45,985	19,747	13,080	361,762	61,195
Fund Balances, end of year	$ 88,319	$ 20,373	$ 49,758	$ 18,343	$ 18,064	$ 371,382	$ 60,358

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	Capital Projects Funds				Total Nonmajor Governmental Funds
	SPLOST Bond Project	Commissioners' SPLOST	SPLOST City Fund	SPLOST Sheriff	
Revenues:					
Sales taxes	$ -	$ 543,295	$ -	$ -	$ 543,295
Intergovernmental	-	-	-	-	70,803
Charges for services	-	-	-	-	6,029
Fines & forfeitures	-	-	-	-	30,547
Interest earnings	-	-	-	-	1,214
Total Revenues	-	543,295	-	-	651,888
Expenditures:					
Current:					
General government	-	19	18	-	70
Judicial	-	-	-	-	4,292
Public safety	-	-	-	-	16,134
Health and welfare	-	-	-	-	97,493
Intergovernmental	-	-	77,007	-	77,007
Debt Service					
Principal	31,897	450,000	-	-	481,897
Interest	8,973	48,686	-	-	57,659
Capital Outlay	201,879	-	-	30,691	232,570
Total Expenditures	242,749	498,705	77,025	30,691	967,122
Excess (Deficiency) of Revenues Over (Under) Expenditures	(242,749)	44,590	(77,025)	(30,691)	(315,234)
Other Financing Sources (Uses):					
Transfer from other funds	-	-	77,025	1,000	108,357
Transfer to other funds	-	(77,025)	-	-	(77,025)
Total other financing sources (uses)	-	(77,025)	77,025	1,000	31,332
Net change in fund balances	(242,749)	(32,435)	-	(29,691)	(283,902)
Fund Balances, beginning of year	258,999	302,619	-	29,691	1,196,933
Fund Balances, end of year	$ 16,250	$ 270,184	$ -	$ -	$ 913,031

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 5,550	$ 4,451	$ (1,099)
Interest earnings	125	50	(75)
Total Revenues	5,675	4,501	(1,174)
Expenditures:			
Current:			
Judicial	4,292	4,292	-
Total Expenditures	4,292	4,292	-
Net change in fund balance	1,383	209	(1,174)
Fund Balance - Beginning of Year	88,110	88,110	-
Fund Balance - End of Year	$ 89,493	$ 88,319	$ (1,174)

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
SHERIFF'S DEPARTMENT DRUG FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 2,500	$ 5,513	$ 3,013
Other revenue	680	-	(680)
Total Revenues	3,190	5,513	2,323
Expenditures:			
Current:			
Public Safety	1,600	885	715
Total Expenditures	1,600	885	715
Net change in fund balance	1,590	4,628	3,038
Fund Balance - Beginning of Year	15,745	15,745	-
Fund Balance - End of Year	$ 17,335	$ 20,373	$ 3,038

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
DRUG EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 2,400	$ 1,068	$ (1,332)
Fines & forfeitures	1,575	3,804	2,229
Interest earnings	25	-	(25)
Total Revenues	4,000	4,872	872
Expenditures:			
Current:			
Health and Welfare	1,099	1,099	-
Total Expenditures	1,099	1,099	-
Net change in fund balance	2,901	3,773	872
Fund Balance - Beginning of Year	45,985	45,985	-
Fund Balance - End of Year	$ 48,886	$ 49,758	$ 872

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
JAIL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 18,650	$ 13,845	$ (4,805)
Interest earnings	10	-	(10)
Total Revenues	18,660	13,845	(4,815)
Expenditures:			
Current:			
Public Safety	15,249	15,249	-
Total Expenditures	15,249	15,249	-
Net change in fund balance	3,411	(1,404)	(4,815)
Fund Balance - Beginning of Year	19,747	19,747	-
Fund Balance - End of Year	$ 23,158	$ 18,343	$ (4,815)

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
TRANSIT SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 72,714	$ 57,730	$ (14,984)
Charges for services	7,500	6,029	(1,471)
Total Revenues	80,214	63,759	(16,455)
Expenditures:			
Current:			
Health and welfare	107,501	89,107	18,394
Total Expenditures	107,501	89,107	18,394
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,287)	(25,348)	1,939
Other Financing Sources:			
Transfers from General Fund	27,287	30,332	3,045
Total Other Financing Sources	27,287	30,332	3,045
Net change in fund balance	-	4,984	4,984
Fund Balance - Beginning of Year	13,080	13,080	-
Fund Balance - End of Year	$ 13,080	$ 18,064	$ 4,984

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
REVOLVING LOAN FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 12,100	$ 8,489	$ (3,611)
Interest earnings	1,150	1,164	14
Total Revenues	13,250	9,653	(3,597)
Expenditures:			
Current:			
General government	33	33	-
Total Expenditures	33	33	-
Net change in fund balance	13,217	9,620	(3,597)
Fund Balance - Beginning of Year	361,762	361,762	-
Fund Balance - End of Year	$ 374,979	$ 371,382	$ (3,597)

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUNDS
CRIME VICTIM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 4,100	$ 3,516	$ (584)
Fines and forfeitures	4,125	2,934	(1,191)
Total Revenues	8,260	6,450	(1,810)
Expenditures:			
Current:			
Health and welfare	7,287	7,287	-
Total Expenditures	7,287	7,287	-
Net change in fund balance	973	(837)	(1,810)
Fund Balance - Beginning of Year	61,195	61,195	-
Fund Balance - End of Year	$ 62,168	$ 60,358	$ (1,810)

FIDUCIARY FUNDS

AGENCY FUNDS

Clerk of Superior Court – To account for all monies received by the Clerk of Superior Court on behalf of individuals, private organizations, other governmental units, and other funds.

Magistrate Court – To account for all monies received by the Magistrate Court on behalf of individuals, private organizations, other governmental units, and other funds.

Probate Court – To account for all monies received by the Probate Court on behalf of individuals, private organizations, other governmental units, and other funds.

Sheriff's Department – To account for all monies received by the Sheriff's Department on behalf of individuals, private organizations, other governmental units, and other funds.

Tax Commissioner – To account for property taxes levied, billed and collected by the Tax Commissioner on behalf of Crawford County and other taxing units. The amounts collected are subsequently paid to the County.

Alternative Dispute Resolution Fund (ADR) – To account for all monies received by the ADR fund. An additional charge is collected in each civil action or case in Superior, Probate, and Magistrate courts and is paid into the ADR fund.

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1, 2012	Additions	Deletions	Balance September 30, 2013
Total - All Agency Funds				
Assets				
Cash and cash equivalents	$ 172,621	$ 4,731,392	$ 4,668,549	$ 235,464
Certificates of deposit	78,774	498	-	79,272
Total Assets	$ 251,395	$ 4,731,890	$ 4,668,549	$ 314,736
Liabilities				
Due to State of Georgia	$ 215	$ 451,418	$ 451,328	$ 305
Due to Board of Education	11,864	3,904,598	3,828,770	87,692
Due to Other Governments	44	5,426	5,354	116
Funds held in escrow	179,125	10,747	15,468	174,404
Due to others	60,147	359,701	367,629	52,219
Total Liabilities	$ 251,395	$ 4,731,890	$ 4,668,549	$ 314,736

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1, 2012	Additions	Deletions	Balance September 30, 2013
Superior Court				
Assets				
Cash and cash equivalents	$ 39,119	$ 159,107	$ 161,202	$ 37,024
Certificates of deposit	78,774	498	-	79,272
Total Assets	$ 117,893	$ 159,605	$ 161,202	$ 116,296
Liabilities				
Funds held in escrow	$ 109,978	$ 2,718	$ 2,465	$ 110,231
Due to others	7,915	156,887	158,737	6,065
Total Liabilities	$ 117,893	$ 159,605	$ 161,202	$ 116,296
Magistrate Court				
Assets				
Cash and cash equivalents	$ 10,132	$ 69,701	$ 71,932	$ 7,901
Total Assets	$ 10,132	$ 69,701	$ 71,932	$ 7,901
Liabilities				
Due to others	$ 10,132	$ 69,701	$ 71,932	$ 7,901
Total Liabilities	$ 10,132	$ 69,701	$ 71,932	$ 7,901

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	Balance October 1, 2012	Additions	Deletions	Balance September 30, 2013
Probate Court				
Assets				
Cash and cash equivalents	$ 6,967	$ 67,142	$ 66,696	$ 7,413
Total Assets	$ 6,967	$ 67,142	$ 66,696	$ 7,413
Liabilities				
Due to others	$ 6,967	$ 67,142	$ 66,696	$ 7,413
Total Liabilities	$ 6,967	$ 67,142	$ 66,696	$ 7,413
Sheriff's Department				
Assets				
Cash and cash equivalents	$ 20,721	$ 43,236	$ 48,721	$ 15,236
Total Assets	$ 20,721	$ 43,236	$ 48,721	$ 15,236
Liabilities				
Due to Others	$ 20,721	$ 43,236	$ 48,721	$ 15,236
Total Liabilities	$ 20,721	$ 43,236	$ 48,721	$ 15,236

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	Balance October 1, 2012	Additions	Deletions	Balance September 30, 2013
Tax Commissioner's Office				
Assets				
Cash and cash equivalents	$ 95,372	$ 4,388,196	$ 4,316,343	$ 167,225
Total Assets	$ 95,372	$ 4,388,196	$ 4,316,343	$ 167,225
Liabilities				
Due to State of Georgia	$ 215	$ 451,418	$ 451,328	$ 305
Due to Board of Education	11,864	3,904,598	3,828,770	87,692
Due to Other Governments	44	5,426	5,354	116
Funds held in escrow	69,147	8,029	13,003	64,173
Due to others	14,102	18,725	17,888	14,939
Total Liabilities	$ 95,372	$ 4,388,196	$ 4,316,343	$ 167,225
Aternative Dispute Resolution				
Assets				
Cash and cash equivalents	$ 310	$ 4,010	$ 3,655	$ 665
Total Assets	$ 310	$ 4,010	$ 3,655	$ 665
Liabilities				
Due to others	$ 310	$ 4,010	$ 3,655	$ 665
Total Liabilities	$ 310	$ 4,010	$ 3,655	$ 665

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

Project 2004 SPLOST	Original Estimated Budget	Current Estimated Budget	Expenditures Prior Year(s)	Expenditures Current Year	Expenditures Total
Roads, Streets and Bridges	$ 2,000,000	$ 2,000,000	$ 2,125,269	$ -	$ 2,125,269
Courthouse	350,000	350,000	113,696	-	113,696
Recreation	50,000	50,000	32,361	-	32,361
EMS facilities and equipment	666,666	666,666	191,034	-	191,034
Fire facilities and equipment	666,667	666,667	559,329	-	559,329
Sheriff facilities and equipment	666,667	666,667	670,279	30,691	700,970
Totals	$ 4,400,000	$ 4,400,000	$ 3,691,968	$ 30,691	$ 3,722,659

Note: The 2004 SPLOST was closed out as of September 30, 2013.

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

Project 2009 SPLOST	Original Estimated Budget	Current Estimated Budget	Expenditures Prior Year(s)	Expenditures Current Year	Expenditures Total
Roads, Streets and Bridges	$ 1,870,400	$ 1,870,400	$ 1,526,300	$ 67,577	$ 1,593,877
Government Facility	467,600	467,600	-	-	-
Public Safety Facilities and Equipment	935,200	935,200	309,807	134,301	444,108
Recreation	233,800	233,800	190,014	-	190,014
Courthouse	233,800	233,800	569,469	-	569,469
Economic and Communicty Development	327,320	327,320	-	-	-
City of Roberta Water / Wastewater and Public Safety Equipment	607,880	607,880	265,008	77,007	342,015
Totals	$ 4,676,000	$ 4,676,000	$ 2,860,598	$ 278,885	$ 3,139,483

Note 1: The difference in SPLOST expenditures by project and the expenditures noted in the various SPLOST Funds represents debt service payments totaling $498,705 ($450,000 in principal and $48,686 in interest) attributed to repayment of the SPLOST bonds. The expenditures to purchase approved items are already included in the above schedule. If debt payments were included, the expenditures would be reported twice.

Note 2: The County received a grant from the Georgia Department of Natural Resources to assist with the construction of the recreation concession stand. During fiscal year 2012, the County requested reimbursement of $51,900 for allowable grant expenditures. Grant reimburses the County for half of all allowable expenditures incurred up to a certain amount. Expenditures reimbursed by grant funds are not included on schedule above.

Note 3:

In FY 2012, the County received a Community Development Block Grant (CDBG) to be used for various approved SPLOST road projects. The CDBG required a $200,000 local match. During the close out period for the CDBG it was determined that the County had provided excess local matching funds to the road projects. The County was approved to reimburse the SPLOST fund $25, 935 for excess in-kind match provided for the road projects. The total roads current year expenditures reported above have been reduced for the $25,935 reimbursed by the CDBG Fund.

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
SEPTEMBER 30, 2013

ASSETS		
Cash and cash equivalents	$	235,752
Accounts receivable		5,399
Note receivable		225,640
Total Assets	$	466,791
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$	26,540
Due to primary government		778
Unearned revenues		10,087
Total Liabilities		37,405
Fund Balance:		
Nonspendable		37,935
Unassigned		391,451
Total Fund Balance		429,386
Total Liabilities and Fund Balance	$	466,791

CRAWFORD COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

Revenues:		
Intergovernmental revenue	$	74,877
Rental income		135,636
Utility income		2,661
Interest earnings		7,438
Other miscellaneous revenues		350
Total Revenues		220,962
Expenditures:		
Current:		
Economic development		97,261
Debt Service		
Principal		39,488
Interest		9,751
Capital Outlay		63,333
Total Expenditures		209,833
Net change in fund balance		11,129
Fund Balance, beginning of year		418,257
Fund Balance, end of year	$	429,386

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GOVERNMENTAL REPORTS

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*

Board of Commissioners
Crawford County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Crawford County, Georgia as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Crawford County, Georgia's basic financial statements, and have issued our report thereon dated March 26, 2014. Our report includes a reference to other auditors who audited the financial statements of the Crawford County Health Department, as described in our report on Crawford County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting and 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 Crawford County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crawford County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Crawford 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 a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be material weaknesses. 2013-001, 2013-002, 2013-003, 2013-004.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crawford 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

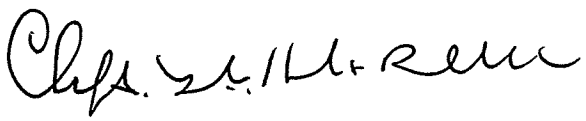
Crawford County's Response to the Finding

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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.

Macon, Georgia
March 26, 2014



FINANCIAL STATEMENT FINDINGS

Findings noted on the 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*:

2013-001 Agency Fund Maintenance of Records – Superior Court

CRITERIA
Agency funds are used to account for resources held by the County in a custodial capacity, meaning that all funds held are owed to other governments, organizations or individuals. Adequate records must be maintained to account for all receipts, disbursements and any funds remaining to be paid out at a later date.

CONDITION
Adequate records are not being maintained in order to identify the proper recipient of funds collected each month. Court funds are not being disbursed in a timely manner.

CONTEXT
The Clerk of Superior Court office showed $29,575 of garnishments and $6,495 of excess or unidentified cash in an operating bank account from January 2011. This bank account remained stagnate during fiscal year 2013.

CAUSE
The Clerk of Superior Court has not yet completed the research on the case files to proceed with the disbursement of the funds.

EFFECT
Failure to adequately monitor, reconcile and disburse the funds could increase the likelihood of misappropriation of funds or errors going undetected.

RECOMMENDATION
The Clerk of Superior Court should determine the appropriate plan to identify the legal payees and disburse the funds in accordance with State Law.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS
We concur with the finding. The Clerk of Court will be encouraged to continue to work diligently towards identifying the owners of the remaining funds in the old operating account. Subsequently, payouts will be made in a timely basis as owners are identified. As stated in the above finding, these funds were inherited by the current Clerk of Court.

2013-002 Segregation of Duties – Agency Funds

CRITERIA
The purpose of internal controls is to safeguard the assets of the County and ensure that errors or other misstatements are detected in a reasonable amount of time.

CONDITION
The following agency funds had inadequate segregation of duties within the cash receipts and disbursements areas: Superior Court, Magistrate Court, and Probate Court.

CONTEXT
We noted various areas involving the internal controls of the County which were ineffective as follows:

- The Clerk of Superior Court is responsible for receiving funds, preparing and making bank deposits, preparing checks for payouts of fines, signing the checks, and preparation of monthly bank reconciliations.
- The Chief Magistrate is responsible for preparing checks, signing the checks, and reconciling the bank accounts.
- The same individual in the Magistrate Court is responsible for receiving funds and preparing and making bank deposits.
- The Probate Court Judge is responsible for receiving funds, preparing and making bank deposits, preparing checks for payouts of fines, signing the checks, and reconciling the bank account.

CAUSE
Incompatible accounting functions are assigned to single individuals.

EFFECT
Internal controls over the elected officials' offices are significantly weakened by individuals performing incompatible functions.

RECOMMENDATION
The County should redesign the internal control system and explore opportunities for separating the duties of receiving funds, preparing the deposit slip, taking the deposit to the bank, preparing checks for payouts, and signing the checks. The County should also have the monthly bank reconciliations prepared by an individual with no other cash responsibilities.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS
We concur with the finding. The County will continue to work towards strengthening the internal control systems that are currently in place at the following County offices: Superior Court, Magistrate Court, and Probate Court. In turn, this will further mitigate the risks associated with the small number of employees that are assigned to each office. Each office will be strongly encouraged to implement the new controls and/or changes that are presented to them.

2013-003 Magistrate Court Deposits

CRITERIA
An adequate internal control system requires that cash deposits be made on a timely basis.

CONDITION
The Magistrate Court is not making deposits to the bank accounts on a timely basis.

CONTEXT
During our testing of the Magistrate Court deposits it was determined that only twenty-seven deposits were made during the fiscal year, with only two months (March and April) having multiple deposits per month. For the majority of the fiscal year, there were only two deposits made per month.

CAUSE
The Magistrate Court lacked procedures requiring deposits on a timely basis.

EFFECT
Failure to make timely deposits could increase the likelihood of misappropriation of assets.

RECOMMENDATION
We recommend that the Court make deposits, at a minimum, on a semi-weekly basis.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS
We concur with the finding. The Magistrate Court will be strongly encouraged to make deposits on a semi-weekly basis, regardless of the amount of the deposit. This will help to mitigate the risk of misappropriation of assets (cash).

2013-004 Magistrate Court Bank Reconciliations

CRITERIA
An effective system of internal controls includes the requirement that all bank accounts are reconciled on a monthly basis and the reconciliations are reviewed by management or another responsible official.

CONDITION
Bank reconciliations were not being performed during the year for the Magistrate Court bank account.

CONTEXT
During our review of the bank account for the Magistrate Court, we noted that the bank account was not being reconciled to the subsidiary records.

CAUSE
The Magistrate Court lacked internal control procedures requiring bank accounts to be reconciled on a monthly basis.

EFFECT
Failure to reconcile bank accounts increase the likelihood that transactions could be omitted from the subsidiary records, either through error or fraud, and not be detected and corrected in a timely manner.

RECOMMENDATION
We recommend that the bank accounts be reconciled on a monthly basis by an individual that does not have other cash responsibilities. Additionally, we recommend that the reconciliations be reviewed by a responsible official with adequate training in governmental accounting standards and generally accepted accounting principles.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS
We concur with the finding. The Magistrate Court will be strongly encouraged to reconcile each bank account on a monthly basis. Specifically, this task will be assigned to the Magistrate Court Judge; however, the reconciliations will be reviewed periodically by the County's external consultant.

SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

2012-001 Agency Fund Maintenance of Records – Superior Court

CONDITION
Adequate records are not being maintained in order to identify the proper recipient of funds collected each month. Court funds are not being disbursed in a timely manner.

UPDATE
Unresolved. See current year finding 2013-001.

2012-002 Segregation of Duties – Agency Funds

CONDITION
We noted various areas involving the internal controls of the County which were ineffective within the Clerk of Superior Court Office, Magistrate Court Office, and Probate Court Office.

UPDATE
Unresolved. See current year finding 2013-002.

2012-003 Probate Court Deposits

CONDITION
The Probate Court is not making deposits to the bank accounts on a timely basis.

UPDATE
This matter was resolved during fiscal year 2013.

2012-004 Magistrate Court Deposits

CONDITION
The Magistrate Court is not making deposits to the bank accounts on a timely basis.

UPDATE
Unresolved. See current year finding 2013-003.

2012-005 Recreation Revenue

CONDITION
The County took over the recreation activities during January 2012. The County did not instill adequate internal controls within the County's recreation department to capture supporting documentation to substantiate recreation deposits.

UPDATE
This matter was resolved during fiscal year 2013.