CRAWFORD COUNTY, GEORGIA



ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

CRAWFORD COUNTY, GEORGIA

AUDIT REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

CRAWFORD COUNTY, GEORGIA

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FINANCIAL SECTION

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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, 2015, 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, 0 percent, and 55 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 from material misstatement.

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

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

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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, 2015, and the respective changes in financial position and, where applicable, cash flows 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 16 to the financial statements, in 2015, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68,* as of October 1, 2014. 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, the schedule of changes in the net pension liability and related ratios on page 55, the schedule of contributions on page 56, and the notes to the required supplementary information on pages 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during 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, the schedule of project expenditures with special sales tax proceeds and the schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations 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, the schedule of project expenditures with special sales tax proceeds, and the schedule of expenditures of federal awards 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, the schedule of project expenditures with special sales tax proceeds, and the schedule of expenditures of federal awards 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 25, 2016, 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 25, 2016

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, 2015. 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 and deferred outflows of resources of Crawford County exceeded its liabilities at September 30, 2014, by $17,080,963 (net position, restated) and at September 30, 2015, by $17,708,996 (net position). Of this amount, ($2,355,466) represents unrestricted net position, which is a decrease in unrestricted net position from the prior year of $85,966.

- At September 30, 2015, the County's total fund balances as summarized for all governmental fund types on page 16 of the financial statements were $2,271,004. At September 30, 2014, the County's total fund balances as summarized for all governmental funds were $2,305,487, a decrease of $34,483, or 1.50% from the 2014 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 (Commissioners' SPLOST, SPLOST City Fund, SPLOST VII Fund, LMIG Fund, and the Community Development Block Grant (CDBG) 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, which is considered to be a

major fund. 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 and deferred outflows of resources exceed liabilities by $17,080,963 at the close of the 2014 fiscal year (restated) and by $17,708,996 at the close of the 2015 fiscal year, an increase of $628,033 or 3.68%. Of the $17,080,963 (restated), $7,790,560 resulted from County's governmental activities and $9,290,403 resulted from the County's business-type activities in 2014. In comparison, for fiscal year 2015, of the $17,708,996, $8,168,001 resulted from the County's governmental activities and $9,540,995 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	
	2014 restated	2015	2014	2015	2014 restated	2015
Current and other assets	$ 2,730,442	$ 2,722,481	$ 149,910	$ 82,638	$ 2,880,352	$ 2,805,119
Capital assets	9,910,326	10,130,407	11,149,034	11,406,743	21,059,360	21,537,150
Total assets	12,640,768	12,852,888	11,298,944	11,489,381	23,939,712	24,342,269
Deferred outflows of resources	149,481	15,371	-	-	149,481	15,371
Other liabilities	286,778	327,512	20,184	24,493	306,962	352,005
Long-term liabilities outstanding, restated	4,728,535	4,372,746	1,988,357	1,923,893	6,716,892	6,296,639
Total liabilities	5,015,313	4,700,258	2,008,541	1,948,386	7,023,854	6,648,644
Net Position:						
Net investment in capital assets	9,165,017	9,579,717	9,160,677	9,482,850	18,325,694	19,062,567
Restricted	928,870	987,643	95,899	14,252	1,024,769	1,001,895
Unrestricted (deficit), restated	(2,303,327)	(2,399,359)	33,827	43,893	(2,269,500)	(2,355,466)
Total net position	$ 7,790,560	$ 8,168,001	$ 9,290,403	$ 9,540,995	$ 17,080,963	$ 17,708,996

An additional portion of Crawford County's total net position (6.00% in 2014 and 5.66% in 2015) 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 except for the unrestricted net position category.

Governmental activities. Governmental activities decreased the County's net position by $1,991,124 in 2014 and increased the County's net position by $377,441 in 2015. Key elements of this increase/decrease are as follows:

Crawford County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2014 Restated	2015	2014	2015	2014 Restated	2015
Revenues:						
Program revenues						
Charges for services	$ 1,457,593	$ 1,334,271	$ 457,930	$ 347,209	$ 1,915,523	$ 1,681,480
Operating grants and contributions	693,158	675,313	9,883	-	703,041	675,313
Capital grants and contributions	34,083	451,471	34,083	451,471	68,166	902,942
General revenues:						
Property taxes	4,404,064	4,040,624	-	-	4,404,064	4,040,624
Sales taxes	937,202	984,050	-	-	937,202	984,050
Other taxes	746,724	740,623	-	-	746,724	740,623
Unrestricted investment earnings	3,780	3,746	-	25	3,780	3,771
Miscellaneous	50,840	157,319	-	-	50,840	157,319
Total revenues	8,327,444	8,387,417	501,896	798,705	8,829,340	9,186,122
Expenses:						
General government	2,307,700	2,201,245	-	-	2,307,700	2,201,245
Judicial	706,395	792,150	-	-	706,395	792,150
Public safety	1,470,731	2,175,164	-	-	1,470,731	2,175,164
Public works	2,146,777	2,343,424	-	-	2,146,777	2,343,424
Health and welfare	283,089	158,521	-	-	283,089	158,521
Recreation	114,055	145,536	-	-	114,055	145,536
Community and economic development	95,917	78,522	-	-	95,917	78,522
Interest on long-term debt	44,198	105,333	-	-	44,198	105,333
Issuance costs	106,726	-	-	-	106,726	-
Water	-	-	591,860	558,194	591,860	558,194
Total expenses	7,275,588	7,999,895	591,860	558,194	7,867,448	8,558,089
Change in net position before transfers	1,051,856	387,522	(89,964)	240,511	961,892	628,033
Transfers	(3,042,980)	(10,081)	3,042,980	10,081	-	-
Change in net position	(1,991,124)	377,441	2,953,016	250,592	961,892	628,033
Net position, beginning, restated	9,781,684	7,790,560	6,337,387	9,290,403	16,119,071	17,080,963
Net position, ending	$ 7,790,560	$ 8,168,001	$ 9,290,403	$ 9,540,995	$ 17,080,963	$ 17,708,996

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 2015 fiscal year, the County's governmental funds reported combined ending fund balances of $2,271,004 a decrease of $34,483 in comparison with the prior year. Specifically, unassigned general fund balance decreased $269,018. 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 85.4% 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 $1,071,448 for which all was unassigned with the exception of $156,506. Of this, $150,207 was shown as nonspendable for prepaids and $6,299 was classified as assigned fund balance for the jail's commissary fund. The fund balance of the County's total general fund decreased by $269,317 during fiscal year 2015. The County's revenues collected in 2015 was less than the final budget by $126,313. The County's expenditures were less than the final budget by $576,894. When combined with transfers out of the general fund ($28,133), proceeds from capital leases of $495,489, insurance recoveries of $24,483 and debt service payments ($210,108 in principal and $9,344 in interest), the net result was the decrease of $269,317.

The Capital Project Funds account for the financial resources provided from the 2009 and the 2014 (SPLOST VII) one percent Special Purpose Local Option Sales Tax (SPLOST). 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. The 2014 SPLOST issuance (SPLOST VII) was established to account for the proceeds of sales taxes collected for capital projects to be constructed with proceeds from general obligation bonds. At the end of the 2015 fiscal year, the non major Capital Project funds (Commissioners' SPLOST, SPLOST City Fund, SPLOST VII Funds, LMIG Fund, and the Community Development Block Grant (CDBG) Fund) had a combined fund balance of $557,198. All activities of the 2009 SPLOST and the 2014 SPLOST (SPLOST VII) 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 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.

The project length budget for the 2014 SPLOST VII is $3,000,000. The financial resources must be used for the funding the following capital outlay projects: roads, street, and bridges, purchase of public safety facilities and equipment, construction of recreation facilities and improvements, water/wastewater projects for the City of Roberta, and public safety equipment and facilities for the City of Roberta. Additionally, a majority of the budget (68%) is used to for the repayment of bonds.

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, 2015, the proprietary fund indicates total net position of $9,540,995. This is an increase in total net position for the proprietary fund in the amount of $250,592.

Crawford County
Enterprise Net Operating Income,
Nonoperating Expenses and Transfers

	2014	2015
Net operating (loss)/income:		
Water Fund	$ 35,038	$ (136,365)
Total net operating (loss)/income	35,038	(136,365)
Nonoperating expenses	(159,085)	(74,595)
Loss before transfers and contributions	(124,047)	(210,960)
Capital Contributions	34,083	451,471
Transfers in/(out)	3,042,980	10,081
Changes in net position	$ 2,953,016	$ 250,592

Capital Asset and Debt Administration

Capital assets. Crawford County's investment in capital assets for its governmental activities as of September 30, 2015 increased $220,080 to $10,130,407 (net of accumulated depreciation). Additionally, the County's investment in capital assets for its business-type activities as of September 30, 2015 increased by $257,709 to $11,406,743. 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	
	2014	2015	2014	2015	2014	2015
Land	$ 565,553	$ 565,553	$ 26,000	$ 26,000	$ 591,553	$ 591,553
Construction in progress	250,643	60,022	40,088	-	290,731	60,022
Buildings and improvements	3,361,978	3,270,769	30,441	27,059	3,392,419	3,297,828
Machinery and equipment	455,164	861,372	34,291	25,526	489,455	886,898
Vehicles	1,171,576	1,092,260	-	-	1,171,576	1,092,260
Infrastructure	3,968,314	4,116,280	11,018,214	11,328,158	14,986,528	15,444,438
Land improvements	137,098	164,151	-		137,098	164,151
Total	$ 9,910,326	$ 10,130,407	$ 11,149,034	$ 11,406,743	$ 21,059,360	$ 21,537,150

Long-term debt. At the end of the current fiscal year, Crawford County had total outstanding debt of $6,296,639 of which $1,923,893 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 twelve (12) years of monitoring remaining. The costs of monitoring have been estimated based on what it would cost to perform all postclosure care in 2015. 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, Restated	Additions	Reductions	Ending Balance	Due in One Year
Governmental activities:					
General obligation bonds	$ 3,705,000	$ -	$ 480,000	$ 3,225,000	$ 235,000
Notes payable	73,840	-	18,639	55,201	19,386
Capital leases	191,469	495,489	191,469	495,489	60,167
Net pension liability	420,225	-	135,170	285,055	-
Landfill postclosure	338,001	-	26,000	312,001	26,000
	$ 4,728,535	$ 495,489	$ 851,278	$ 4,372,746	$ 340,553
Business-type activities:					
Revenue bonds	$ 1,799,577	$ -	$ 38,982	$ 1,760,595	$ 40,442
Notes payable	188,780	-	25,482	163,298	26,688
Total	$ 1,988,357	$ -	$ 64,464	$ 1,923,893	$ 67,130

Additional detail on capital assets and long-term debt activity can be found in the notes to the financial statements.

Economic Factors

- The unemployment rate for Crawford County is at 6.1% which is the same as the rate for Middle Georgia. The rate for the State of Georgia is 6.3%. (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, 2015

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
ASSETS					
Cash and cash equivalents	$ 1,870,238	$ 34,986	$ 1,905,224	$ 448,984	$ 228,794
Receivables, net of allowance					
Taxes	243,033	-	243,033	-	-
Accounts	150,645	34,043	184,688	10,700	18,174
Notes receivable	199,248	-	199,248	135,047	-
Due from other governments	106,513	-	106,513	-	-
Internal balances	643	(643)	-	-	-
Prepaid items	150,207	-	150,207	-	-
Due from component unit	1,954	-	1,954	-	-
Restricted cash	-	14,252	14,252	-	-
Capital assets					
Non depreciable	625,575	26,000	651,575	102,033	-
Depreciable assets, net	9,504,832	11,380,743	20,885,575	2,351,347	3,838
Total Assets	12,852,888	11,489,381	24,342,269	3,048,111	250,806
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pensions	15,371	-	15,371	-	38,765
Total deferred outflows of resources	15,371	-	15,371	-	38,765

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2015
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
LIABILITIES					
Accounts payable	208,213	3,197	211,410	5,196	-
Retainage payable	-	2,630	2,630	-	-
Accrued salaries and benefits	84,124	1,425	85,549	-	-
Accrued interest	29,183	4,012	33,195	-	-
Unearned revenue	-	6,304	6,304	15,587	-
Due to primary government	-	-	-	2,458	-
Customer deposits payable	-	6,925	6,925	-	-
Due to other governments	5,992	-	5,992	-	12,244
Noncurrent liabilities:					
Due within one year					
Bonds payable	235,000	40,442	275,442	-	-
Notes payable	19,386	26,688	46,074	60,626	-
Capital leases	60,167	-	60,167	-	-
Landfill postclosure	26,000	-	26,000	-	-
Compensated absences	-	-	-	-	3,021
Due in more than one year					
Bonds payable	2,990,000	1,720,153	4,710,153	-	-
Notes payable	35,815	136,610	172,425	138,622	-
Capital leases	435,322	-	435,322	-	-
Landfill postclosure	286,001	-	286,001	-	-
Compensated absences	-	-	-	-	18,451
Net pension liability	285,055	-	285,055	-	214,460
Total Liabilities	4,700,258	1,948,386	6,648,644	222,489	248,176
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources related to pensions	-	-	-	-	52,343
Total deferred inflows of resources	-	-	-	-	52,343
NET POSITION					
Net investment in capital assets	9,579,717	9,482,850	19,062,567	2,254,132	3,838
Restricted for					
Capital outlay	557,198	-	557,198	-	-
Other restrictions	430,445	14,252	444,697	-	-
Unrestricted (deficit)	(2,399,359)	43,893	(2,355,466)	571,490	(14,786)
Total Net Position	$ 8,168,001	$ 9,540,995	$ 17,708,996	$ 2,825,622	$ (10,948)

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

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CRAWFORD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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	$ 2,201,245	$ 353,403	$ 11,683	$ -	$ (1,836,159)	$ -	$ (1,836,159)		
Public safety	2,175,164	3,914	-	-	(2,171,250)	-	(2,171,250)		
Public works	2,343,424	669,129	598,098	451,471	(624,726)	-	(624,726)		
Judicial	792,150	215,585	6,468	-	(570,097)	-	(570,097)		
Health and welfare	158,521	5,765	59,064	-	(93,692)	-	(93,692)		
Culture and recreation	145,536	86,475	-	-	(59,061)	-	(59,061)		
Housing and development	78,522	-	-	-	(78,522)	-	(78,522)		
Interest on long-term debt	105,333	-	-	-	(105,333)	-	(105,333)		
Total governmental activities	7,999,895	1,334,271	675,313	451,471	(5,538,840)	-	(5,538,840)		
Business-type Activities									
Water Fund	558,194	347,209	-	451,471	-	240,486	240,486		
Total business-type activities	558,194	347,209	-	451,471	-	240,486	240,486		
Total Primary Government	$ 8,558,089	$ 1,681,480	$ 675,313	$ 902,942	(5,538,840)	240,486	(5,298,354)		
Component Units:									
Development Authority	$ 199,264	$ 196,172	$ 66,717	$ -				$ 63,625	$ -
Health Department	310,917	136,760	191,149	-				-	16,992
Total Component Units	$ 510,181	$ 332,932	$ 257,866	$ -				63,625	16,992
			General Revenues						
			Property tax		4,040,624	-	4,040,624	-	-
			Sales tax		984,050	-	984,050	-	-
			Other tax		740,623	-	740,623	-	-
			Interest revenue		3,746	25	3,771	5,929	327
			Miscellaneous		157,319	-	157,319	-	-
			Total General Revenues		5,926,362	25	5,926,387	5,929	327
			Transfers		(10,081)	10,081	-	-	-
			Total General Revenues and Transfers		5,916,281	10,106	5,926,387	5,929	327
			Change in Net Position		377,441	250,592	628,033	69,554	17,319
			Net Position - Beginning of Year, restated		7,790,560	9,290,403	17,080,963	2,756,068	(28,267)
			Net Position - End of Year		$ 8,168,001	$ 9,540,995	$17,708,996	$ 2,825,622	$ (10,948)

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

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 913,621	$ 956,617	$ 1,870,238
Taxes receivable	243,033	-	243,033
Accounts receivable, net	150,645	-	150,645
Notes receivable	-	199,248	199,248
Due from other governments	48,127	58,386	106,513
Due from other funds	6,263	100	6,363
Due from component unit	1,954	-	1,954
Prepaid items	150,207	-	150,207
Total Assets	$ 1,513,850	$ 1,214,351	$ 2,728,201
LIABILITIES			
Accounts payable	$ 207,010	$ 1,203	$ 208,213
Accrued liabilities	82,244	1,880	84,124
Unearned revenue	-	-	-
Due to other governments	-	5,992	5,992
Due to other funds	-	5,720	5,720
Total Liabilities	289,254	14,795	304,049
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	153,148	-	153,148
Total Deferred Inflows of Resources	153,148	-	153,148
FUND BALANCES			
Nonspendable	150,207	199,248	349,455
Restricted	-	987,643	987,643
Assigned	6,299	12,665	18,964
Unassigned	914,942	-	914,942
Total Fund Balances	1,071,448	1,199,556	2,271,004
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,513,850	$ 1,214,351	$ 2,728,201

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, 2015

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

Total Fund Balances - Governmental Funds	$	2,271,004
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		19,439,541
Accumulated depreciation		(9,309,134)
Deferred outflows of resources		
Pension contributions		15,371
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.		153,148
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		(3,225,000)
Notes payable		(55,201)
Capital leases payable		(495,489)
Landfill		(312,001)
Net pension liability		(285,055)
Accrued interest payable		(29,183)
Total Net Position of Governmental Activities	$	8,168,001

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, 2015

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	$ 4,075,815	$ -	$ 4,075,815
Sales taxes	435,699	548,351	984,050
Other taxes	740,623	-	740,623
Licenses and permits	63,085	-	63,085
Intergovernmental revenue	11,968	1,114,816	1,126,784
Charges for services	1,199,271	5,765	1,205,036
Fines and forfeitures	38,276	27,874	66,150
Interest earnings	3,542	204	3,746
Other miscellaneous revenues	132,699	137	132,836
Total Revenues	6,700,978	1,697,147	8,398,125
Expenditures:			
Current:			
General government	2,163,767	71	2,163,838
Judicial	743,528	4,973	748,501
Public safety	2,046,069	18,522	2,064,591
Public works	1,979,076	-	1,979,076
Health and welfare	64,212	87,721	151,933
Culture and recreation	168,466	-	168,466
Housing and community development	77,564	-	77,564
Intergovernmental	-	74,019	74,019
Debt Service			
Principal	210,108	480,000	690,108
Interest	9,344	95,989	105,333
Capital Outlay	-	719,070	719,070
Total Expenditures	7,462,134	1,480,365	8,942,499
Excess (Deficiency) of Revenues Over (Under) Expenditures	(761,156)	216,782	(544,374)
Other Financing Sources (Uses):			
Capital leases	495,489	-	495,489
Insurance recoveries	24,483	-	24,483
Transfers from other funds	-	245,530	245,530
Transfers to other funds	(28,133)	(227,478)	(255,611)
Total other financing sources (uses)	491,839	18,052	509,891
Net change in fund balances	(269,317)	234,834	(34,483)
Fund Balance, beginning of year	1,340,765	964,722	2,305,487
Fund Balance, end of year	$ 1,071,448	$ 1,199,556	$ 2,271,004

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, 2015

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

Net Change in Fund Balances - total governmental funds	$	(34,483)
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		1,058,536
Total depreciation		(692,867)
In the Statement of Activities, only the loss on the sale/disposal of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus the change in net assets differs from the change in fund balance by the cost of the capital assets sold or disposed.		
Total gain / (loss) on disposal		(145,588)
Net pension asset is not available during the current period and therefore, is not reported in the funds.		
Change in net pension asset		1,060
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:		
Issuance of debt		(495,489)
Bonds payable		480,000
Notes payable		18,639
Capital leases		191,469
Landfill		26,000
Accrued interest on debt		5,355
Revenues		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(35,191)
Change in Net Position of Governmental Activities	$	377,441

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, 2015

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 4,234,000	$ 4,234,000	$ 4,075,815	$ (158,185)
Sales taxes	390,000	390,000	435,699	45,699
Other taxes	713,839	713,839	740,623	26,784
Licenses and permits	51,500	51,500	63,085	11,585
Intergovernmental revenue	2,200	2,200	11,968	9,768
Charges for services	1,282,850	1,282,850	1,199,271	(83,579)
Fines and forfeitures	42,500	42,500	38,276	(4,224)
Interest earnings	-	-	3,542	3,542
Other miscellaneous revenues	95,127	110,402	132,699	22,297
Total Revenues	6,812,016	6,827,291	6,700,978	(126,313)
Expenditures				
Current				
General government:				
County administrator	33,700	57,540	57,540	-
County commission	1,022,955	1,191,872	1,191,872	-
Grounds maintenance	211,088	211,088	192,615	18,473
Elections	120,735	120,735	94,730	26,005
Planning and zoning	115,787	115,787	114,129	1,658
Tax assessors	324,160	324,160	302,731	21,429
Tax commissioner	203,709	210,150	210,150	-
Total general government	2,032,134	2,231,332	2,163,767	67,565
Judicial:				
District attorney	7,195	7,195	6,431	764
Magistrate court	145,359	145,359	145,259	100
Probate court	124,532	124,532	122,291	2,241
Superior court	256,065	294,140	294,140	-
Clerk of superior court	179,535	179,535	175,407	4,128
Total judicial:	712,686	750,761	743,528	7,233

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, 2015
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current				
Public safety:				
Coroner	38,714	43,473	43,473	-
Fire department	175,529	190,568	173,137	17,431
Emergency management	30,758	30,758	26,075	4,683
Jail	461,179	552,318	552,318	-
Dispatcher	315,831	320,175	320,175	-
Sheriff	895,096	951,810	930,891	20,919
Total public safety	1,917,107	2,089,102	2,046,069	43,033
Public works:				
Roads	835,304	1,413,093	1,011,042	402,051
Shop	302,875	348,236	348,236	-
Waste collection	546,474	546,474	528,643	17,831
Waste disposal	93,274	93,274	91,155	2,119
Total public works	1,777,927	2,401,077	1,979,076	422,001
Health and welfare:				
Health and welfare	70,000	70,000	49,709	20,291
Older Americans Council	5,600	10,503	10,503	-
Welfare	4,000	4,000	4,000	-
Total health and welfare	79,600	84,503	64,212	20,291
Culture and recreation:				
Recreation	54,618	141,174	141,174	-
Libraries	25,503	27,292	27,292	-
Total culture and recreation	80,121	168,466	168,466	-

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, 2015
(CONTINUED)

	Budget			Variance with
	Original	Final	Actual	Final Budget
Expenditures				
Current				
Housing and community development:				
Forest resources	16,699	16,699	12,461	4,238
Extension office	29,820	29,820	19,202	10,618
Conservation	22,816	22,816	21,405	1,411
Development authority	25,000	25,000	24,496	504
Total housing and community development	94,335	94,335	77,564	16,771
Total current expenditures	6,693,910	7,819,576	7,242,682	576,894
Debt service:				
Principal	72,509	210,108	210,108	-
Interest	2,643	9,344	9,344	-
Total debt service	75,152	219,452	219,452	-
Total expenditures	6,769,062	8,039,028	7,462,134	576,894
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,954	(1,211,737)	(761,156)	450,581
Other Financing Sources (Uses):				
Capital leases	-	495,489	495,489	-
Insurance recoveries	-	-	24,483	24,483
Transfers to other funds	(36,867)	(36,867)	(28,133)	8,734
Total Other Financing Sources (Uses)	(36,867)	458,622	491,839	33,217
Net Change in fund balance	6,087	(753,115)	(269,317)	483,798
Fund Balance, beginning of year	1,340,765	1,340,765	1,340,765	-
Fund Balance, end of year	$ 1,346,852	$ 587,650	$ 1,071,448	$ 483,798

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, 2015

	Business-type Activities - Enterprise Fund
	Water Fund
ASSETS	
Current assets:	
Cash	$ 34,986
Restricted cash	14,252
Accounts receivable, net of allowance for uncollectible accounts	34,043
Total current assets	83,281
Noncurrent assets:	
Capital assets:	
Nondepreciable	26,000
Depreciable, net	11,380,743
Total capital assets	11,406,743
Total noncurrent assets	11,406,743
Total assets	11,490,024
LIABILITIES	
Current liabilities:	
Accounts payable	3,197
Retainage payable	2,630
Accrued liabilities	1,425
Accrued interest	4,012
Customer deposits payable	6,925
Unearned revenue	6,304
Due to other funds	643
Current maturities of long term debt	67,130
Total current liabilities	92,266
Long-term liabilities:	
Long-term debt, net of current portion	1,856,763
Total long-term liabilities	1,856,763
Total liabilities	1,949,029
NET POSITION	
Net investment in capital assets	9,482,850
Restricted for	
Water system maintenance	14,252
Unrestricted	43,893
Total net position	$ 9,540,995

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, 2015

	Business-type Activities - Enterprise Fund
	Water Fund
Operating Revenues:	
Charges for services	$ 347,209
Total operating revenues	347,209
Operating Expenses:	
Cost of sales and services	186,014
General and administration	63,677
Depreciation	233,883
Total Operating Expenses	483,574
Operating income	(136,365)
Non-Operating Revenues (Expense):	
Interest income	25
Interest expense	(74,620)
Total Non-Operating Expenses	(74,595)
Loss before transfers	(210,960)
Capital contributions	451,471
Transfers in	10,081
Change in net position	250,592
Net position - beginning of year	9,290,403
Net position - end of year	$ 9,540,995

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, 2015

	Business-type Activities - Enterprise Fund
	Water Fund
Cash Flows from Operating Activities:	
Receipts from customers and users	$ 343,842
Payments to employees	(46,118)
Payments to suppliers for goods and services provided	(203,775)
Net Cash Provided by Operating Activities	93,949
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(491,592)
Principal payments on long-term debt	(64,464)
Interest payments on long-term debt	(74,870)
Transfers	10,081
Capital grant proceeds	451,471
Net Cash Used for Capital and Related Financing Activities	(169,374)
Cash Flows from Investing Activities:	
Interest received	25
Net Cash Provided by Investing Activities	25
Net Decrease in Cash and Cash Equivalents	(75,400)
Cash and Cash Equivalents - Beginning of Year	124,638
Cash and Cash Equivalents - End of Year	$ 49,238
Classified as:	
Cash	$ 34,986
Restricted Cash	14,252
	$ 49,238
Noncash investing, capital, and financing activities:	
Contributions of capital assets from government	$ 451,471
Total noncash investing, capital, and financing activities	$ 451,471

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, 2015
(CONTINUED)

	Business-type Activities - Enterprise Fund Water Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	$ (136,365)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation	233,883
Changes in Assets and Liabilities:	
(Increase)/decrease in accounts receivables	(4,687)
(Increase)/decrease in due from other funds	304
Increase/(decrease) in accounts payable	400
Increase/(decrease) in retainage payable	2,630
Increase/(decrease) in accrued liabilities	209
Increase/(decrease) in due to other funds	(3,745)
Increase/(decrease) in customer deposits	1,320
Total adjustments	230,314
Net Cash Provided by Operating Activities	$ 93,949

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2015

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 307,723
Certificates of deposit	48,678
Total Assets	$ 356,401
LIABILITIES	
Due to State of Georgia	$ 95,812
Due to Board of Education	84,508
Due to other governments	4,893
Funds held in escrow	151,815
Due to others	19,373
Total Liabilities	$ 356,401

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

Crawford County is a political subdivision of the State of Georgia. It is governed by an elected board of five county commissioners. 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

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Crawford County (the primary government) and any component units. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationships with the County. In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards Board (GASB) No. 61 "The Financial Reporting Entity: Omnibus, an amendment of GASB Statement No. 14 and 34," the County's relationships with other governments and agencies have been examined. The financial statements of each component unit have been included as a discretely presented component unit. The component unit columns in the combined financial statements include the financial data for the Development Authority of Crawford County, as of September 30, 2015 and the Crawford County Health Department, as of June 30, 2015. The financial information for the component units is reported in columns separate from the County's financial information to emphasize that it is legally separate from the County.

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, 2015 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 is 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 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 $213,166. For the fiscal year ending September 30, 2015, 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 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 assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources (expense / expenditures) until then. The County has one item that qualifies for reporting in this category. The deferred outflow of resources related to the pension plans. This amount is deferred and will be recognized as a reduction of the net pension liability in future years.

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, 2015:

	General Fund	Nonmajor Governmental	Total
Fund Balances			
Nonspendable:			
Prepaids	$ 150,207	$ -	$ 150,207
Notes receivable	-	199,248	199,248
Restricted for:			
Capital outlay	-	557,198	557,198
Law enforcement	-	31,144	31,144
Law library	-	87,066	87,066
Drug education	-	66,874	66,874
Revolving loan	-	185,397	185,397
Crime victim	-	59,964	59,964
Assigned			
Transit	-	12,665	12,665
Jail concession	6,299	-	6,299
Unassigned	914,942	-	914,942
Total fund balances	$ 1,071,448	$ 1,199,556	$ 2,271,004

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, 2015, the County's only investments were in certificates of deposit.

At September 30, 2015, the County's investments in certificates of deposit were as follows:

Investment	Maturity	Amount
Certificates of deposit - Agency Funds	91 days	$ 48,678

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, 2015, 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, 2015, consist of the following:

Receivables:	General Fund	Non-Major Funds	Water Fund	Total
Taxes	$ 243,033	$ -	$ -	$ 243,033
Notes receivable	-	199,248	-	199,248
Accounts	158,437	-	54,194	212,631
	401,470	199,248	54,194	654,912
Less allowance for uncollectibles	(7,792)	-	(20,151)	(27,943)
Total receivables	$ 393,678	$ 199,248	$ 34,043	$ 626,969

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 2015 is as follows:

Lien date	June 20, 2015
Levy date	September 3, 2014
Payment due date	December 20, 2014
Delinquency date	December 21, 2014
Collection Dates	September 4, 2014 through December 20, 2014

NOTE 5 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2015, for the County's individual major funds and nonmajor funds in the aggregate are as follows:

	General Fund	Non-Major Funds	Total
Receivables:			
Federal	$ -	$ 14,076	$ 14,076
State	34,154	42,703	76,857
Other	13,973	1,607	15,580
Total receivables	$ 48,127	$ 58,386	$ 106,513

NOTE 6 – CAPITAL ASSETS

A. Primary Government

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 565,553	$ -	$ -	$ -	$ 565,553
Construction in progress	250,643	60,022	-	(250,643)	60,022
Total	816,196	60,022	-	(250,643)	625,575
Capital assets, being depreciated:					
Buildings and improvements	4,719,651	-	-	-	4,719,651
Equipment	1,598,216	724,689	(381,411)	-	1,941,494
Vehicles	3,352,045	106,812	(503,181)	-	2,955,676
Infrastructure	8,267,260	126,179	-	250,643	8,644,082
Land improvements	512,229	40,834	-	-	553,063
Total	18,449,401	998,514	(884,592)	250,643	18,813,966
Less accumulated depreciation for:					
Buildings and improvements	(1,357,673)	(91,209)	-	-	(1,448,882)
Equipment	(1,143,052)	(180,016)	242,946	-	(1,080,122)
Vehicles	(2,180,469)	(179,005)	496,058	-	(1,863,416)
Infrastructure	(4,298,946)	(228,856)	-	-	(4,527,802)
Land improvements	(375,131)	(13,781)	-	-	(388,912)
Total	(9,355,271)	(692,867)	739,004	-	(9,309,134)
Total capital assets, being depreciated, net	9,094,130	305,647	(145,588)	250,643	9,504,832
Govemmental activities capital assets, net	$ 9,910,326	$ 365,669	$ (145,588)	$ -	10,130,407
		Less related long-term debt outstanding			(550,690)
		Net investment in capital assets			$ 9,579,717

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
Business-type activities					
Capital assets, not being depreciated:					
Land	$ 26,000	$ -	$ -	$ -	$ 26,000
Construction in progress	40,088	491,592	-	(531,680)	-
Total	66,088	491,592	-	(531,680)	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	12,772,460	-	-	531,680	13,304,140
Total	13,015,397	-	-	531,680	13,547,077
Less accumulated depreciation for:					
Buildings and improvements	(20,292)	(3,382)	-	-	(23,674)
Vehicles	(78,476)	-	-	-	(78,476)
Equipment	(79,437)	(8,765)	-	-	(88,202)
Water improvements	(1,754,246)	(221,736)	-	-	(1,975,982)
Total	(1,932,451)	(233,883)	-	-	(2,166,334)
Total capital assets, being depreciated, net	11,082,946	(233,883)	-	531,680	11,380,743
Business-type activities capital assets, net	$ 11,149,034	$ 257,709	$ -	$ -	11,406,743
			Less related long-term debt outstanding		(1,923,893)
			Net investment in capital assets		$ 9,482,850

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

Governmental activities:		
General government	$	16,271
Judicial		50,649
Public safety		189,793
Public works		404,704
Health and welfare		6,588
Culture and recreation		23,904
Housing and community development		958
Total depreciation expense - governmental activities	$	692,867
Business-type activities:		
Water department	$	233,883
Total depreciation expense - business-type activities	$	233,883

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	-	41,757	-	41,757
Total	60,276	41,757	-	102,033
Capital assets, being depreciated:				
Land improvements	49,929	-	-	49,929
Buildings	3,213,711	-	-	3,213,711
Buildings improvements	176,619	24,950	-	201,569
Infrastructure - roads	5,575	-	-	5,575
Total	3,445,834	24,950	-	3,470,784
Less accumulated depreciation for:				
Land improvements	(49,682)	(246)	-	(49,928)
Buildings	(999,085)	(53,562)	-	(1,052,647)
Buildings improvements	(5,040)	(6,247)	-	(11,287)
Infrastructure - roads	(5,575)	-	-	(5,575)
Total	(1,059,382)	(60,055)	-	(1,119,437)
Total capital assets, being depreciated, net	2,386,452	(35,105)	-	2,351,347
Total capital assets, net	$ 2,446,728	$ 6,652	$ -	$ 2,453,380

C. Discretely Presented Component Unit – Department of Health

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Equipment	$ 27,042	$ 4,264	$ -	$ 31,306
Total	27,042	4,264	-	31,306
Less accumulated depreciation for:				
Equipment	(27,042)	(426)	-	(27,468)
Total	(27,042)	(426)	-	(27,468)
Total capital assets, being depreciated, net	-	3,838	-	3,838
Total capital assets, net	$ -	$ 3,838	$ -	$ 3,838

NOTE 7 – LONG-TERM DEBT

The following is a summary of long-term debt activity for the fiscal year ended September 30, 2015.

	Beginning Balance, Restated	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds	$ 480,000	$ -	$ 480,000	$ -	$ -
General obligation bonds	3,225,000	-	-	3,225,000	235,000
Notes payable	73,840	-	18,639	55,201	19,386
Capital leases payable	191,469	495,489	191,469	495,489	60,167
Landfill postclosure	338,001	-	26,000	312,001	26,000
Net pension liability	420,225	-	135,170	285,055	-
Governmental activities long-term liabilities	$ 4,728,535	$ 495,489	$ 851,278	$ 4,372,746	$ 340,553
Business-type activities:					
Notes payable	$ 188,780	$ -	$ 25,482	$ 163,298	$ 26,688
Revenue bonds payable	1,799,577	-	38,982	1,760,595	40,442
Business-type activities long-term liabilities	$ 1,988,357	$ -	$ 64,464	$ 1,923,893	$ 67,130
Component unit-Development Authority:					
Notes payable	$ 252,369	$ -	$ 53,121	$ 199,248	$ 60,626
Development Authority long-term liabilities	$ 252,369	$ -	$ 53,121	$ 199,248	$ 60,626
Component unit-Health Department					
Net pension liability	$ 261,897	$ -	$ 47,437	$ 214,460	$ -
Compensated absences	19,513	13,747	11,788	21,472	3,021
Health Department long-term liabilities	$ 281,410	$ 13,747	$ 59,225	$ 235,932	$ 3,021

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, 2015:

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.	$ 55,201

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.	$ 163,298

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

Year ending September 30,	Principal	Interest
2016	$ 19,386	$ 1,896
2017	20,164	1,118
2018	15,651	310
Total	$ 55,201	$ 3,324

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

Year ending September 30,	Principal	Interest
2016	$ 26,688	$ 7,132
2017	27,950	5,870
2018	29,273	4,547
2019	30,658	3,162
2020	32,109	1,711
2021	16,620	290
Total	$ 163,298	$ 22,712

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, 2015 is $711,689, which consists of equipment, and is included in governmental activities on the statement of net positions. The equipment has a ten-year estimated useful life, with accumulated depreciation of $71,169. This year, $71,169 was included in depreciation expense.

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

Year ending September 30,	
2016	$ 69,442
2017	69,442
2018	69,442
2019	69,442
2020	252,798
Total minimum lease payments	530,566
Less amount representing interest	(35,077)
Present value of minimum lease payments	$ 495,489

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. These bonds were refunded and retired in fiscal year 2014 with the issuance of the series 2014, general obligation sales tax bonds.

Revenue bonds outstanding at September 30, 2015, are as follows:

Description	Original Amount	Interest Rate	Due Date	Amount
Water system construction	$ 1,329,500	3.25%	2042	$ 1,077,966
Water system construction	806,200	4.50%	2042	682,629
				$ 1,760,595

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

Year ending September 30,	Principal	Interest
2015	$ 40,442	$ 65,074
2017	41,957	63,559
2018	43,531	61,985
2019	45,165	60,351
2020	46,862	58,654
2021-2025	262,153	265,426
2026-2030	315,594	211,986
2031-2035	380,275	147,304
2036-2040	458,643	68,937
2041-2042	125,973	3,063
Total	$ 1,760,595	$ 1,006,339

General Obligation Bonds Payable. During the year ended September 30, 2009, the County issued general obligation bonds totaling $2,610,000. This issue was paid off in fiscal year 2015.

In 2014, the County issued $3,225,000 in general obligation sales tax bonds to retire and refund the Series 2009 Water Revenue Bonds. Proceeds from the County's special purpose local option sales tax will be used to repay these bonds. The bond proceeds were not used for governmental activities.

General obligation bonds outstanding at September 30, 2015, are as follows.

Description	Original Due	Interest Rate	Due Date	Outstanding Amount
Retire and refund Series 2009, Water Revenue Bonds	$ 3,225,000	2.52%	2027	$ 3,225,000
				$ 3,225,000

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

Year ending September 30,	Principal	Interest
2016	$ 235,000	$ 81,270
2017	240,000	75,348
2018	245,000	69,300
2019	250,000	63,126
2020	255,000	56,826
2021-2025	1,395,000	183,582
2026-2027	605,000	22,932
	$ 3,225,000	$ 552,384

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, 2015, 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 $312,001 over the remaining 12-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, 2015. The County has estimated the post closure costs associated with the landfill to be $582,696. 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, 2015 is

$92,356. During fiscal year 2014, the Development Authority borrowed an additional $130,000 from the Crawford County Revolving Loan Fund. Proceeds were used for upgrading and improvements to a spec building. The loan has an interest rate of 1.0% and matures March 2020. Monthly payments are $2,025 and begin October 2014. The balance on the note payable at September 30, 2015 is $106,892.

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, 2015 are $0 and $12,635, 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
2016	$ 60,626	$ 5,042
2017	59,828	2,658
2018	42,627	766
2019	24,051	252
2020	12,116	35
Total	$ 199,248	$ 8,753

NOTE 8 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2015, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental funds	$ 5,620
	Water Fund	643
Nonmajor governmental funds	Nonmajor governmental funds	100
		$ 6,363

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	$ 10,081
Nonmajor governmental funds	General Fund	18,052
	Nonmajor governmental funds	227,478
		$ 255,611

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 – RETIREMENT BENEFITS

ACCG Defined Benefit Plan

Plan Description

The County contributes to the Association County Commissioners of Georgia ("ACCG") Defined Benefit Plan ("Plan"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating Counties in Georgia. ACCG issues a publicly available financial report that includes financial statements and required supplementary information (RSI) for the Plan. That report may be obtained by writing to GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339 or by calling (800) 736-7166.

Participation

All full-time County employees are eligible to participate in the Plan after completing three years of service.

Retirement Benefits

Benefits vest after five years of service. Participants become eligible to retire at age 65 with 3 years in the Plan. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 0.5% of average annual compensation up to $6,600 plus 1.0% of average annual compensation in excess of $6,600 plus $36 for each year of service payable as a life annuity. Service is limited to 35 years. Compensation is averaged over a five-year period prior to retirement or termination. The Plan also provides benefits in the event of death or disability. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

Plan Membership

As of January 1, 2015, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retires and beneficiaries currently receiving benefits	23
Terminated employees entitled to benefits but not yet receiving them	43
Current active employees	59
Disabled in Pay Status	-
Total Membership in the plan	125

Contributions

The plan members are not required to contribute to the plan. The County is required to contribute at an actuarially determined rate; the current rate is 7.6% of annual covered payroll. The contribution requirements of the County are established and may be amended by the ACCG Board of Trustees.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2015, the County reported a net pension liability. The net pension liability was measured as of December 31, 2014. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of January 1, 2014. An expected total pension liability as of September 30, 2014 was determined using standard roll-forward techniques.

For the year ended September 30, 2015, the County recognized pension expense relative to ACCG in the amount of $125,526. At September 30, 2015, the County reported deferred outflows of resources related to the Pension from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 15,371

County contributions subsequent to the measurement date of December 31, 2014 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as follows:

Year ended September 30:	
2016	$ 3,843
2017	3,843
2018	3,843
2019	3,842

Actuarial Assumptions: The total pension liability as of September 30, 2015 was determined by an actuarial valuation as of January 1, 2014 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increase	5.00%, per year with an age based scale
Investment rate of return	7.50%, On-going basis, based on long-term expected rate of return of pension plan investments

Mortality rates were based on the RP-2000 Combined Mortality Table with sex-distinct rates, set forward two years for males and one year for females, and the RP-2000 Disabled Mortality Table with sex-distinct rates.

The mortality and economic actuarial assumptions used in the January 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2014.

Net Pension Liability:

Changes in the Net Pension Liability:	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balances at September 30, 2014	$ 2,498,692	$ 2,078,467	$ 420,225
Changes for the year:			
Service cost	71,497	-	71,497
Interest	184,816	-	184,816
Employer Contributions	-	276,067	(276,067)
Net investment income	-	154,267	(154,267)
Benefit payments	(68,965)	(68,965)	-
Administrative expense	-	(11,602)	11,602
Other	-	(27,249)	27,249
Net changes	187,348	322,518	(135,170)
Balance at September 30, 2015	$ 2,686,040	$ 2,400,985	$ 285,055

The County's net pension liability is recorded in the Government-Wide Statement of Net Position in the amount of $285,055.

The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as the forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS.

Building block expected return based on 20-year benchmarks	7.44%
Building block expected return based on 30-year benchmarks	9.49%
UBS capital market assumption for a moderate asset allocation	6.30%
20-year building blocks return (7.44% * .25)	1.86%
30-year building blocks return (9.49% * .25)	2.37%
UBS capital market assumption for a moderate asset allocation (6.30% * .50)	3.15%
Discount Rate (rounded to the nearest .25%)	7.38%
	7.50%

Benchmark	Asset Allocation	Average 20 Year Return	Weighted 20 Year Return	Average 30 Year Return	Weighted 30 Year Return
S&P 500	30%	8.80%	2.64%	10.74%	3.22%
Barlay's Agg.	30%	5.75%	1.73%	7.80%	2.34%
MSCI EAFE	15%	5.44%	0.82%	9.51%	1.43%
Citi Non US WEBI	5%	5.48%	0.27%	5.48%	0.27%
NAREIT Equity	5%	9.91%	0.50%	11.35%	0.57%
Russell 2000	5%	8.96%	0.45%	9.37%	0.47%
Russell 3000	5%	8.89%	0.44%	10.58%	0.53%
S&P Mid Cap	5%	11.83%	0.59%	13.21%	0.66%
Weighted Return			7.44%		9.49%

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

Sensitivity of the Net Pension Liability to Changes in the Discount rate: The following presents the County's net pension liability calculated using the discount rate of 7.50%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current discount rate (7.50%)	1% Increase (8.50%)
Sensitivity of the Net Pension Liability to Changes in the Discount Rate	$ 645,647	$ 285,055	$ (17,799)

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

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, 2015, there were 46 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, 2015, the County's contribution to the plan was $26,347. There were no employee contributions to the 401 (a) plan.

NOTE 11 – SPECIAL FUNDING DEFINED BENEFIT PENSION PLANS

A. Employees' Retirement System

The County's Tax Commissioner is eligible to participate in the Employees' Retirement System (ERS), a voluntary pension system. The County makes no contributions to this plan. Pursuant to O.C.G.A. 47-2-292(a) the Department of Revenue receives an annual appropriation from the Georgia General Assembly to be used to fund the employer contributions for local County Tax Commissioners. The plan is administered by the Employees' Retirement System who issues a publicly available financial report that can be obtained at www.ers.ga.gov/formspubs/formspubs. This plan is considered immaterial to Crawford County's financial statements.

B. Sheriffs' Retirement Fund of Georgia

The County's Sheriff is covered by the Sheriffs' Retirement Fund of Georgia. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered by the Georgia Sheriffs' Association (GSA) where separate financial statements may be obtained on their website. This plan is considered immaterial to Crawford County's financial statements.

C. Judges of the Probate Courts Retirement Fund of Georgia

The County's Probate Judge is covered by the Judges of the Probate Courts Retirement Fund of Georgia. The County makes no contributions to this plan. The State of Georgia provides nonemployer contributions to the Fund through the collection of court fines and forfeitures. These nonemployer contributions are recognized as revenue by the Fund when collected from the courts. The Judges of the Probate Courts Retirement Fund of Georgia is a component unit of the State of Georgia. This plan is considered immaterial to Crawford County's financial statements.

D. Georgia Firefighters' Pension Fund

The County's Volunteer Firemen are eligible to participate in the Georgia Firefighters' Pension Fund, a voluntary pension system. The County makes no contributions to this plan. Contributions are made through monthly dues by eligible firefighters electing to participate in the plan and non-employer contributions which consist of insurance premium taxes collected and remitted by insurers directly to the pension fund in accordance with the law. The plan is administered by the Georgia Firefighters' Pension Fund located at 2171 Eastview Parkway NE in Conyers, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Crawford County's financial statements.

E. Peace Officers' Annuity and Benefit Fund of Georgia

The County's Sheriff Deputies are covered by the State of Georgia Peace Officers' Annuity and Benefit Fund. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered through the Peace Officers' Annuity and Benefit Fund of Georgia located at 1210 Greenbelt Parkway in Griffin, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Crawford County's financial statements.

NOTE 12 – 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, 2015, 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 coverages.

NOTE 13 – 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 14 – 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 15 – EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through March 25, 2016, the date which the financial statements were available to be issued.

NOTE 16 – RESTATEMENT OF EQUITY BALANCES

New Accounting Standards

During 2015, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68,* as of October 1, 2014.

The effects of this adjustment are as follows:

	Governmental Activities
Net position September 30, 2014, as previously reported	$ 8,045,680
Implementation of GASB 68/71 for pensions:	
Record net pension liability	(255,120)
Net position September 30, 2014, restated	$ 7,790,560

REQUIRED SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

Total pension liability		
Service cost	$	71,497
Interest on total pension liability		187,402
Difference between expected and actual experience		-
Changes of assumptions		-
Benefit payments, including refunds of employee contributions		(71,551)
Net change in total pension liability		187,348
Total pension liability - beginning, October 1, 2014		2,498,692
Total pension liability - ending, September 30, 2015 (a)	$	2,686,040
Plan fiduciary net position		
Contributions - employer	$	276,067
Contributions - employee		-
Net investment income		154,267
Benefit payments, including refunds of member contributions		(68,965)
Administrative expenses		(11,602)
Other expenses		(27,249)
Net change in plan fiduciary net position		322,518
Plan fiduciary net position - beginning, October 1, 2014		2,078,467
Plan fiduciary net position - ending, September 30, 2015 (a)	$	2,400,985
County's net pension liability (asset) - September 30, 2015 (a) - (b)	$	285,055
Plan fiduciary net position as a percentage of the total pension liability		89.4%
Covered-employee payroll		1,745,776
Net pension liability as a percentage of covered-employee payroll		16.3%

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

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

CRAWFORD COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

SCHEDULE OF CONTRIBUTIONS

	2015
Actuarially determined contributions	$ 145,800
Contributions in relation to the actuarially determined contribution	145,800
Contribution deficiency (excess)	$ -
County's covered-employee payroll	1,745,776
Contributions as a percentage of covered-employee payroll	8.35%

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

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

Changes of assumptions:

Amounts reported for the fiscal year ending in 2015, and later reflect the following assumption changes based on the results of an actuarial experience study covering the period January 1, 2010 to June 30, 2014:

- The investment return was changed from 7.75% to 7.50%
- Age and service based employee termination rates were changed
- Mortality table was changed
- Retirement rates were revised
- Funding method was changed from Projected Unit Credit to Entry Age Normal

Valuation date	The actuarially determined contribution rate was determined as of January 1, 2014, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending September 30, 2015.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Actuarial asset valuation method	Smoothed market value with a 5-year smoothing period
Net Investment Rate of Return	7.50%
Projected Salary Increases	5.00% per year with an age based scale
Cost of Living Adjustments	0.00%
Retirement Age	Ages 55-60 rate of 10%, age 61-64 rate of 20%, ages 65-69 rate of 30%, and age 70 and over rate of 100%
Mortality	RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females RP-2000 Disabled Retiree Mortality Table with sex-distinct rates.

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 fees received from the various courts. These revenues are restricted by State Law for 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 (CONTINUED)

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.

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 VII – This fund was established to account for the proceeds of sales taxes collected for SPLOST VII capital projects to be constructed with proceeds from general obligation bonds.

LMIG Fund – This 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.

CDBG Fund – This fund was established to account for the grant funds from the Community Development Block Grant and the related expenditures for water system improvements.

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	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	$ 87,253	$ 18,321	$ 66,050	$ 13,719	$ 589	$ 185,397	$ 64,801
Notes receivable	-	-	-	-	-	199,248	-
Due from other governments	-	-	824	-	14,076	-	783
Due from other funds	-	-	-	-	-	-	-
Total Assets	$ 87,253	$ 18,321	$ 66,874	$ 13,719	$ 14,665	$ 384,645	$ 65,584
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ 187	$ -	$ -	$ 896	$ 120	$ -	$ -
Accrued liabilities	-	-	-	-	1,880	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	5,620
Total Liabilities	187	-	-	896	2,000	-	5,620
Fund Balances:							
Nonspendable	-	-	-	-	-	199,248	-
Restricted	87,066	18,321	66,874	12,823	-	185,397	59,964
Assigned	-	-	-	-	12,665	-	-
Total Fund Balances	87,066	18,321	66,874	12,823	12,665	384,645	59,964
Total Liabilities and Fund Balances	$ 87,253	$ 18,321	$ 66,874	$ 13,719	$ 14,665	$ 384,645	$ 65,584

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015
(CONTINUED)

	Capital Projects Funds					Total Nonmajor Governmental Funds
	Commissioners' SPLOST	SPLOST City Fund	SPLOST VII	LMIG	CDBG	
ASSETS						
Cash and cash equivalents	$ 18,935	$ -	$ 161,412	$ 340,140	$ -	$ 956,617
Notes receivable	-	-	-	-	-	199,248
Due from other governments	-	-	42,703	-	-	58,386
Due from other funds	-	-	100	-	-	100
Total Assets	$ 18,935	$ -	$ 204,215	$ 340,140	$ -	$ 1,214,351
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ 1,203
Accrued liabilities	-	-	-	-	-	1,880
Due to other governments	-	-	5,992	-	-	5,992
Due to other funds	100	-	-	-	-	5,720
Total Liabilities	100	-	5,992	-	-	14,795
Fund Balances:						
Nonspendable	-	-	-	-	-	199,248
Restricted	18,835	-	198,223	340,140	-	987,643
Assigned	-	-	-	-	-	12,665
Total Fund Balances	18,835	-	198,223	340,140	-	1,199,556
Total Liabilities and Fund Balances	$ 18,935	$ -	$ 204,215	$ 340,140	$ -	$ 1,214,351

CRAWFORD COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	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	-	-	3,510	-	52,030	6,183	3,524
Charges for services	-	-	-	-	5,765	-	-
Fines and forfeitures	4,115	511	6,255	13,700	-	-	3,293
Interest earnings	9	-	39	6	-	110	40
Other revenue	-	-	-	137	-	-	-
Total Revenues	4,124	511	9,804	13,843	57,795	6,293	6,857
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Judicial	4,973	-	-	-	-	-	-
Public safety	-	1,788	-	16,734	-	-	-
Health and welfare	-	-	984	-	80,179	-	6,558
Intergovernmental	-	-	-	-	-	-	-
Debt Service							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	4,973	1,788	984	16,734	80,179	-	6,558
Excess (Deficiency) of Revenues Over (Under) Expenditures	(849)	(1,277)	8,820	(2,891)	(22,384)	6,293	299
Other Financing Sources (Uses):							
Transfer from other funds	-	-	-	-	18,052	-	-
Transfer to other funds	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	18,052	-	-
Net change in fund balances	(849)	(1,277)	8,820	(2,891)	(4,332)	6,293	299
Fund Balances, beginning of year	87,915	19,598	58,054	15,714	16,997	378,352	59,665
Fund Balances, end of year	$ 87,066	$ 18,321	$ 66,874	$ 12,823	$ 12,665	$ 384,645	$ 59,964

CRAWFORD COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
(CONTINUED)

	Commissioners' SPLOST	SPLOST City Fund	SPLOST VII	LMIG	CDBG	Total Nonmajor Governmental Funds
Revenues:						
Sales taxes	$ 505,648	$ -	$ 42,703	$ -	$ -	$ 548,351
Intergovernmental	-	-	-	598,098	451,471	1,114,816
Charges for services	-	-	-	-	-	5,765
Fines and forfeitures	-	-	-	-	-	27,874
Interest earnings	-	-	-	-	-	204
Other revenue	-	-	-	-	-	137
Total Revenues	505,648	-	42,703	598,098	451,471	1,697,147
Expenditures:						
Current:						
General government	-	-	-	71	-	71
Judicial	-	-	-	-	-	4,973
Public safety	-	-	-	-	-	18,522
Health and welfare	-	-	-	-	-	87,721
Intergovernmental	-	42,085	31,934	-	-	74,019
Debt Service						
Principal	480,000	-	-	-	-	480,000
Interest	16,751	-	79,238	-	-	95,989
Capital Outlay	-	-	-	267,599	451,471	719,070
Total Expenditures	496,751	42,085	111,172	267,670	451,471	1,480,365
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,897	(42,085)	(68,469)	330,428	-	216,782
Other Financing Sources (Uses):						
Transfer from other funds	-	42,085	185,393	-	-	245,530
Transfer to other funds	(227,478)	-	-	-	-	(227,478)
Total other financing sources (uses)	(227,478)	42,085	185,393	-	-	18,052
Net change in fund balances	(218,581)	-	116,924	330,428	-	234,834
Fund Balances, beginning of year	237,416	-	81,299	9,712	-	964,722
Fund Balances, end of year	$ 18,835	$ -	$ 198,223	$ 340,140	$ -	$ 1,199,556

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, 2015

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 1,340	$ 4,115	$ 2,775
Interest earnings	15	9	(6)
Total Revenues	1,355	4,124	2,769
Expenditures:			
Current:			
Judicial	6,412	4,973	1,439
Total Expenditures	6,412	4,973	1,439
Net change in fund balance	(5,057)	(849)	4,208
Fund Balance - Beginning of Year	87,915	87,915	-
Fund Balance - End of Year	$ 82,858	$ 87,066	$ 4,208

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, 2015

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 2,150	$ 511	$ (1,639)
Total Revenues	2,150	511	(1,639)
Expenditures:			
Current:			
Public Safety	1,788	1,788	-
Total Expenditures	1,788	1,788	-
Net change in fund balance	362	(1,277)	(1,639)
Fund Balance - Beginning of Year	19,598	19,598	-
Fund Balance - End of Year	$ 19,960	$ 18,321	$ (1,639)

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, 2015

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 1,900	$ 3,510	$ 1,610
Fines and forfeitures	4,400	6,255	1,855
Interest earnings	25	39	14
Total Revenues	6,325	9,804	3,479
Expenditures:			
Current:			
Health and Welfare	1,525	984	541
Total Expenditures	1,525	984	541
Net change in fund balance	4,800	8,820	4,020
Fund Balance - Beginning of Year	58,054	58,054	-
Fund Balance - End of Year	$ 62,854	$ 66,874	$ 4,020

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, 2015

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 13,950	$ 13,700	$ (250)
Interest earnings	-	6	6
Other revenue	-	137	137
Total Revenues	13,950	13,843	(107)
Expenditures:			
Current:			
Public Safety	16,734	16,734	-
Total Expenditures	16,734	16,734	-
Net change in fund balance	(2,784)	(2,891)	(107)
Fund Balance - Beginning of Year	15,714	15,714	-
Fund Balance - End of Year	$ 12,930	$ 12,823	$ (107)

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, 2015

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 56,500	$ 52,030	$ (4,470)
Charges for services	6,100	5,765	(335)
Total Revenues	62,600	57,795	(4,805)
Expenditures:			
Current:			
Health and welfare	82,375	80,179	2,196
Total Expenditures	82,375	80,179	2,196
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,775)	(22,384)	(2,609)
Other Financing Sources:			
Transfers from General Fund	19,775	18,052	(1,723)
Total Other Financing Sources	19,775	18,052	(1,723)
Net change in fund balance	-	(4,332)	(4,332)
Fund Balance - Beginning of Year	16,997	16,997	-
Fund Balance - End of Year	$ 16,997	$ 12,665	$ (4,332)

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, 2015

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 5,373	$ 6,183	$ 810
Interest earnings	-	110	110
Total Revenues	5,373	6,293	920
Expenditures:			
Current:			
General government	-	-	-
Total Expenditures	-	-	-
Net change in fund balance	5,373	6,293	920
Fund Balance - Beginning of Year	378,352	378,352	-
Fund Balance - End of Year	$ 383,725	$ 384,645	$ 920

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, 2015

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 3,500	$ 3,524	$ 24
Fines and forfeitures	3,797	3,293	(504)
Interest earnings	-	40	40
Total Revenues	7,297	6,857	(440)
Expenditures:			
Current:			
Health and welfare	8,234	6,558	1,676
Total Expenditures	8,234	6,558	1,676
Net change in fund balance	(937)	299	1,236
Fund Balance - Beginning of Year	59,665	59,665	-
Fund Balance - End of Year	$ 58,728	$ 59,964	$ 1,236

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, 2015

	Balance October 1, 2014	Additions	Deletions	Balance September 30, 2015
Total - All Agency Funds				
Assets				
Cash and cash equivalents	$ 162,636	$ 5,020,317	$ 4,875,230	$ 307,723
Certificates of deposit	138,756	-	90,078	48,678
Total Assets	$ 301,392	$ 5,020,317	$ 4,965,308	$ 356,401
Liabilities				
Due to State of Georgia	$ 3,126	$ 524,169	$ 431,483	$ 95,812
Due to Board of Education	46,057	4,022,664	3,984,213	84,508
Due to Other Governments	5	8,210	3,322	4,893
Funds held in escrow	229,347	169,797	247,329	151,815
Due to others	22,857	295,477	298,961	19,373
Total Liabilities	$ 301,392	$ 5,020,317	$ 4,965,308	$ 356,401

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Balance October 1, 2014	Additions	Deletions	Balance September 30, 2015
Superior Court				
Assets				
Cash and cash equivalents	$ 25,810	$ 197,309	$ 195,276	$ 27,843
Certificates of deposit	138,756	-	90,078	48,678
Total Assets	$ 164,566	$ 197,309	$ 285,354	$ 76,521
Liabilities				
Funds held in escrow	$ 162,773	$ 67,138	$ 156,203	$ 73,708
Due to others	1,793	130,171	129,151	2,813
Total Liabilities	$ 164,566	$ 197,309	$ 285,354	$ 76,521
Magistrate Court				
Assets				
Cash and cash equivalents	$ 5,720	$ 24,705	$ 24,568	$ 5,857
Total Assets	$ 5,720	$ 24,705	$ 24,568	$ 5,857
Liabilities				
Due to others	$ 5,720	$ 24,705	$ 24,568	$ 5,857
Total Liabilities	$ 5,720	$ 24,705	$ 24,568	$ 5,857

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
(CONTINUED)

	Balance October 1, 2014	Additions	Deletions	Balance September 30, 2015
Probate Court				
Assets				
Cash and cash equivalents	$ 5,484	$ 55,084	$ 54,462	$ 6,106
Total Assets	$ 5,484	$ 55,084	$ 54,462	$ 6,106
Liabilities				
Due to others	$ 5,484	$ 55,084	$ 54,462	$ 6,106
Total Liabilities	$ 5,484	$ 55,084	$ 54,462	$ 6,106
Sheriff's Department				
Assets				
Cash and cash equivalents	$ 9,305	$ 66,182	$ 71,871	$ 3,616
Total Assets	$ 9,305	$ 66,182	$ 71,871	$ 3,616
Liabilities				
Due to Others	$ 9,305	$ 66,182	$ 71,871	$ 3,616
Total Liabilities	$ 9,305	$ 66,182	$ 71,871	$ 3,616

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
(CONTINUED)

	Balance October 1, 2014	Additions	Deletions	Balance September 30, 2015
Tax Commissioner's Office				
Assets				
Cash and cash equivalents	$ 116,317	$ 4,672,938	$ 4,524,954	$ 264,301
Total Assets	$ 116,317	$ 4,672,938	$ 4,524,954	$ 264,301
Liabilities				
Due to State of Georgia	$ 3,126	$ 524,169	$ 431,483	$ 95,812
Due to Board of Education	46,057	4,022,664	3,984,213	84,508
Due to Other Governments	5	8,210	3,322	4,893
Funds held in escrow	66,574	102,659	91,126	78,107
Due to others	555	15,236	14,810	981
Total Liabilities	$ 116,317	$ 4,672,938	$ 4,524,954	$ 264,301
Alternative Dispute Resolution				
Assets				
Cash and cash equivalents	$ -	$ 4,099	$ 4,099	$ -
Total Assets	$ -	$ 4,099	$ 4,099	$ -
Liabilities				
Due to others	$ -	$ 4,099	$ 4,099	$ -
Total Liabilities	$ -	$ 4,099	$ 4,099	$ -

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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	$ 1,597,142	$ -	$ 1,597,142
Government Facility	467,600	467,600	-	-	-
Public Safety Facilities and Equipment	935,200	935,200	498,001	-	498,001
Recreation	233,800	233,800	190,014	-	190,014
Courthouse	233,800	233,800	569,469	-	569,469
Economic and Community Development	327,320	327,320	-	-	-
City of Roberta Water / Wastewater and Public Safety Equipment	607,880	607,880	404,643	42,085	446,728
Totals	$ 4,676,000	$ 4,676,000	$ 3,259,269	$ 42,085	$ 3,301,354

Note 1: The difference in SPLOST expenditures by project and the expenditures noted in the various SPLOST Funds represents debt service payments totaling $496,751 ($480,000 in principal and $16,751 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. The 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.

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
(CONTINUED)

Project SPLOST VII	Original Estimated Budget	Current Estimated Budget	Expenditures Prior Year(s)	Expenditures Current Year	Expenditures Total
Repayment of Bonds	$ 2,040,000	$ 2,040,000	$ 106,726	$ 79,238	$ 185,964
Roads, Streets and Bridges	180,000	180,000	-	-	-
Public Safety Improvements and Equipment	180,000	180,000	-	-	-
Recreation Facilities and Improvements	180,000	180,000	-	-	-
City of Roberta Water / Wastewater and Public Safety Equipment	420,000	420,000	-	31,934	31,934
Totals	$ 3,000,000	$ 3,000,000	$ 106,726	$ 111,172	$ 217,898

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
SEPTEMBER 30, 2015

ASSETS		
Cash and cash equivalents	$	448,984
Accounts receivable		10,700
Note receivable		135,047
Total Assets	$	594,731
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$	5,196
Due to primary government		2,458
Unearned revenues		15,587
Total Liabilities		23,241
Fund Balance:		
Nonspendable		21,771
Unassigned		549,719
Total Fund Balance		571,490
Total Liabilities and Fund Balance	$	594,731

CRAWFORD COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET
OF THE COMPONENT UNIT TO THE
STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

Amounts reported for governmental activities in the statement of activities are different because:		
Total Fund Balances - component unit	$	571,490
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		3,572,817
Accumulated depreciation		(1,119,437)
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:		
Notes payable		(199,248)
Total net position of component unit	$	2,825,622

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, 2015

Revenues:		
Intergovernmental revenue	$	67,238
Rental income		195,129
Utility income		1,043
Interest earnings		5,929
Total Revenues		269,339
Expenditures:		
Current:		
Economic development		158,497
Debt Service		
Principal		53,121
Interest		6,183
Capital Outlay		41,757
Total Expenditures		259,558
Net change in fund balance		9,781
Fund Balance, beginning of year		561,709
Fund Balance, end of year	$	571,490

CRAWFORD COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF THE COMPONENT UNIT TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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

Net Change in Fund Balances - component unit	$	9,781
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		66,707
Total depreciation		(60,055)
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:		
Notes payable		53,121
Change in net position of component unit	$	69,554

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GOVERNMENTAL REPORTS

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
(Passed through Georgia Department of Transportation)			
Rural Operating Assistance	20.509	T-0051-77	$ 37,953
Rural Operating Assistance	20.509	T-0053-19	12,891
5311 ARRA Capital Transit Assistance Program	20.509	T-00-52-34	1,185
Total U.S. Department of Transportation			52,029
U.S. Department of Housing and Urban Development			
(Passed through Georgia Department of Community Affairs)			
Community Development Block Grant (CDBG)			
Water System Improvements	14.218	13p-y-039-1-5560	451,471
Water System Improvements	14.218	14p-y-039-1-5745	-
			451,471
U.S. Department of Homeland Security			
(Passed through Georgia Emergency Management Agency)			
Office of Domestic Emergency Grant Program			
Emergency Management Performance Grant - Performance Partnership Agreement Award	97.042	OEM13-041S01	5,000
Office of Domestic Emergency Grant Program			
Emergency Management Performance Grant - Emergency Management Directed Training Award	97.042	OEM14-041S02	500
Total U.S. Department of Homeland Security			5,500
Total Expenditures of Federal Awards			$ 509,000

The accompanying notes are an integral part of this schedule.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Crawford County, Georgia under programs of the federal government for the fiscal year ended September 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Crawford County, Georgia, it is not intended to and does not present the financial position, changes in net position or cash flows of Crawford County, Georgia.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE 3 – SUBRECIPIENTS

Crawford County, Georgia had no major programs that provided amounts to subrecipients.

CRAWFORD COUNTY, GEORGIA

SUMMARY SCHEDULE OF FEDERAL AWARDS PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FEDERAL AWARD FINDINGS

Findings Noted on the Report on compliance with Requirements Applicable to Each Major Program and Internal control over Compliance in Accordance with OMB Circular A-133:

NONE REPORTED

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, 2015, 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 25, 2016. 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 or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered 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.

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 questioned costs that we consider to be material weaknesses. 2015-001, 2015-002.

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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 25, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

Board of Commissioners
Crawford County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Crawford County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Crawford County, Georgia's major federal programs for the year ended September 30, 2015. Crawford County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Crawford County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Crawford County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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Opinion on Each Major Federal Program

In our opinion, Crawford County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2015.

Report on Internal Control Over Compliance

Management of Crawford County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Crawford County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Crawford County, Georgia's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Crawford County, Georgia as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise Crawford County, Georgia's basic financial statements. We issued our report thereon dated March 25, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Macon, Georgia
March 25, 2016

Chet, Hall, LLP

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	No

Identification of major programs:

CFDA Numbers	Name of Federal Program
U.S. Department of Housing and Urban Development	
14.218	Community Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs:	$300,000
Auditee qualified as low-risk auditee?	No

Section II – 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 *Governmental Auditing Standards*:

2015-001 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 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 toward 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.

2015-002 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 two deposits were made per month for seven months of the year and only one deposit was made in one month of the year.

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).

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

CRAWFORD COUNTY, GEORGIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

2014-001 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
This matter was resolved during fiscal year 2015.

2014-002 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 2015-001.

2014-003 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 2015-002.

2014-004 Magistrate Court Bank Reconciliations

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

UPDATE
This matter was resolved during fiscal year 2015.