CRAWFORD COUNTY, GEORGIA



ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

CRAWFORD COUNTY, GEORGIA

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

CRAWFORD COUNTY, GEORGIA

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Crawford County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Crawford County, Georgia (the "County") as of and for the year ended September 30, 2017, 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, 1 percent, and 61 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, 2017, 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.

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 56, the schedule of contributions on page 57, the notes to the required supplementary information on page 57, and the schedule of proportionate share of the net pension liability for the sheriff's retirement fund of Georgia on page 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the schedule of project expenditures with special sales tax proceeds and the Crawford County Development Authority component unit financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, the schedule of project expenditures with special sales tax proceeds, and the Crawford County Development Authority component unit financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor

fund financial statements and schedules, the schedule of project expenditures with special sales tax proceeds, and the Crawford County Development Authority component unit financial statements 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 22, 2018, 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 solely 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 effectiveness of the Crawford County, Georgia's 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 22, 2018

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, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and the notes to the financial statements.

Financial Highlights

- The assets of Crawford County exceeded its liabilities at September 30, 2016, by $17,629,084 (net position) and at September 30, 2017, by $18,511,726 (net position). Of this amount, ($1,668,599) represents unrestricted net position, which is an increase in unrestricted net position from the prior year of $570,031.

- At September 30, 2017, the County's total fund balances as summarized for all governmental fund types on page 17 of the financial statements were $2,448,678. At September 30, 2016, the County's total fund balances as summarized for all governmental funds were $1,896,832, an increase of $551,846, or 29.1% from the 2016 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, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

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

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

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

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

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

Crawford County maintains governmental funds to account for the following activities: General; Special Revenue (Sheriff's Department Drug Fund, Jail Fund, Drug Education, Law Library, Revolving Loan, Transit, and Crime Victim) and Capital Projects (SPLOST 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 exceed liabilities by $17,629,084 at the close of the 2016 fiscal year and by $18,511,726 at the close of the 2017 fiscal year, an increase of $882,642 or 5.01%. Of the $17,629,084, $7,938,878 resulted from County's governmental activities and $9,690,206 resulted from the County's business-type activities in 2016. In comparison, for fiscal year 2017, of the $18,511,726, $8,819,970 resulted from the County's governmental activities and $9,691,756 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	
	2017	2016	2017	2016	2017	2016
Current and other assets	$ 6,707,722	$ 6,295,089	$ 103,391	$ 89,812	$ 6,811,113	$ 6,384,901
Capital assets	10,079,406	10,165,466	11,391,954	11,493,588	21,471,360	21,659,054
Total assets	16,787,128	16,460,555	11,495,345	11,583,400	28,282,473	28,043,955
Deferred outflows of resources	283,078	231,988	-	-	283,078	231,988
Other liabilities	421,892	595,463	16,732	36,429	438,624	631,892
Long-term liabilities outstanding	4,146,985	4,432,536	1,786,857	1,856,765	5,933,842	6,289,301
Total liabilities	4,568,877	5,027,999	1,803,589	1,893,194	6,372,466	6,921,193
Deferred inflows of resources						
Property taxes	3,590,822	3,601,596	-	-	3,590,822	3,601,596
Resources related to pensions	90,537	124,070	-	-	90,537	124,070
	3,681,359	3,725,666	-	-	3,681,359	3,725,666
Net Position:						
Net investment in capital assets	9,493,663	9,451,627	9,605,097	9,636,823	19,098,760	19,088,450
Restricted	1,070,052	778,329	11,513	935	1,081,565	779,264
Unrestricted	(1,743,745)	(2,291,078)	75,146	52,448	(1,668,599)	(2,238,630)
Total net position	$ 8,819,970	$ 7,938,878	$ 9,691,756	$ 9,690,206	$ 18,511,726	$ 17,629,084

An additional portion of Crawford County's total net position (4.42% in 2016 and 5.61% in 2016) 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 $229,123 in 2016 and increased the County's net position by $881,092 in 2017. Key elements of this increase/decrease are as follows:

Crawford County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues						
Charges for services	$ 1,470,869	$ 1,385,000	$ 377,289	$ 366,552	$ 1,848,158	$ 1,751,552
Operating grants and contributions	706,033	98,981	-	-	706,033	98,981
Capital grants and contributions	97,093	315,356	138,554	320,727	235,647	636,083
General revenues:						
Property taxes	4,530,044	4,067,784	-	-	4,530,044	4,067,784
Sales taxes	941,129	925,064	-	-	941,129	925,064
Other taxes	799,829	782,707	-	-	799,829	782,707
Unrestricted investment earnings	4,840	5,331	13	26	4,853	5,357
Miscellaneous	117,429	114,110	-	-	117,429	114,110
Total revenues	8,667,266	7,694,333	515,856	687,305	9,183,122	8,381,638
Expenses:						
General government	1,998,923	2,139,136	-	-	1,998,923	2,139,136
Judicial	894,230	817,946	-	-	894,230	817,946
Public safety	2,274,313	2,080,976	-	-	2,274,313	2,080,976
Public works	2,045,849	2,360,914	-	-	2,045,849	2,360,914
Health and welfare	211,686	185,512	-	-	211,686	185,512
Recreation	179,251	140,550	-	-	179,251	140,550
Community and economic development	92,484	105,981	-	-	92,484	105,981
Interest on long-term debt	89,438	92,441	-	-	89,438	92,441
Water	-	-	514,306	538,094	514,306	538,094
Total expenses	7,786,174	7,923,456	514,306	538,094	8,300,480	8,461,550
Change in net position	881,092	(229,123)	1,550	149,211	882,642	(79,912)
Net position, beginning	7,938,878	8,168,001	9,690,206	9,540,995	17,629,084	17,708,996
Net position, ending	$ 8,819,970	$ 7,938,878	$ 9,691,756	$ 9,690,206	$ 18,511,726	$ 17,629,084

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 2017 fiscal year, the County's governmental funds reported combined ending fund balances of $2,448,678 an increase of $551,846 in comparison with the prior year. Specifically, unassigned general fund balance increased $345,944. 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 86.6% 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 $1,326,400 for which all was unassigned with the exception of $177,268. Of this, $162,852 was shown as nonspendable for prepaids and $14,416 was classified as assigned fund balance for the jail's commissary fund and the recreation fund. The fund balance of the County's total general fund increased by $361,750 during fiscal year 2017. The County's revenues collected in 2017 was more than the final budget by $110,959. The County's expenditures were less than the final budget by $384,642. When combined with transfers out of the general fund ($25,552), insurance recoveries of $81,878 and debt service payments ($128,096 in principal and $14,090 in interest), the net result was the increase of $361,750.

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 2017 fiscal year, the non major Capital Project funds (SPLOST VII Fund, LMIG Fund, and the Community Development Block Grant (CDBG) Fund) had a combined fund balance of $438,376. 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 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, 2017, the proprietary fund indicates total net position of $9,691,756. This is an increase in total net position for the proprietary fund in the amount of $1,550.

Crawford County
Enterprise Net Operating Income,
Nonoperating Expenses and Transfers

	2017	2016
Net operating (loss)/income:		
Water Fund	$ (67,870)	$ (99,610)
Total net operating (loss)/income	(67,870)	(99,610)
Nonoperating expenses	(62,830)	(71,906)
Loss before transfers and contributions	(130,700)	(171,516)
Capital Contributions	132,250	320,727
Changes in net position	$ 1,550	$ 149,211

Capital Asset and Debt Administration

Capital assets. Crawford County's investment in capital assets for its governmental activities as of September 30, 2017 decreased $86,060 to $10,079,406 (net of accumulated depreciation). Additionally, the County's investment in capital assets for its business-type activities as of September 30, 2017 decreased $101,634 to $11,391,954. 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	
	2017	2016	2017	2016	2017	2016
Land	$ 625,575	$ 625,575	$ 26,000	$ 26,000	$ 651,575	$ 651,575
Construction in progress	-	-	452,977	320,728	452,977	320,728
Buildings and improvements	3,196,006	3,216,938	20,295	23,677	3,216,301	3,240,615
Machinery and equipment	703,246	787,673	7,996	16,761	711,242	804,434
Vehicles	1,131,866	1,251,854	-	-	1,131,866	1,251,854
Infrastructure	4,157,177	4,109,525	10,884,686	11,106,422	15,041,863	15,215,947
Land improvements	265,536	173,901			265,536	173,901
Total	$ 10,079,406	$ 10,165,466	$ 11,391,954	$ 11,493,588	$ 21,471,360	$ 21,659,054

Long-term debt. At the end of the current fiscal year, Crawford County had total outstanding debt of $5,933,842 of which $1,786,857 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 ten (10) years of monitoring remaining. The costs of monitoring have been estimated based on what it would cost to perform all postclosure care in 2017. However, the actual cost may be higher due to inflation, changes in technology, or changes in laws.

Crawford County's Long-term Debt

	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Governmental activities:					
General obligation bonds	$ 2,990,000	$ -	$ 240,000	$ 2,750,000	$ 245,000
Notes payable	35,815	-	20,164	15,651	15,651
Capital leases	678,024	-	107,932	570,092	109,985
Net pension liability	390,697	134,545	-	525,242	-
Landfill postclosure	338,000	-	52,000	286,000	26,000
	$ 4,432,536	$ 134,545	$ 420,096	$ 4,146,985	$ 396,636
Business-type activities:					
Revenue bonds	$ 1,720,156	$ -	$ 41,958	$ 1,678,198	$ 43,531
Notes payable	136,609	-	27,950	108,659	29,273
Total	$ 1,856,765	$ -	$ 69,908	$ 1,786,857	$ 72,804

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 4.7%. The rate for Middle Georgia is slightly higher at 4.9%. The rate for the State of Georgia is 4.5%. (Unemployment rate per the United States Department of Labor-Bureaus of Labor Statistics website: https://data.bls.gov.

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, 2017

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
ASSETS					
Cash and cash equivalents	$ 2,114,181	$ 48,830	$ 2,163,011	$ 408,798	$ 231,274
Receivables, net of allowance					
Taxes	3,850,365	-	3,850,365	-	-
Accounts	263,741	33,920	297,661	15,335	32,938
Notes receivable	78,794	-	78,794	32,621	-
Due from other governments	232,610	-	232,610	-	-
Internal balances	632	(632)	-	-	-
Prepaid items	167,399	9,760	177,159	-	-
Restricted cash	-	11,513	11,513	-	-
Capital assets					
Non depreciable	625,575	478,977	1,104,552	256,097	-
Depreciable assets, net	9,453,831	10,912,977	20,366,808	2,297,354	2,133
Total Assets	16,787,128	11,495,345	28,282,473	3,010,205	266,345
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pensions	283,078	-	283,078	-	84,020
Total deferred outflows of resources	283,078	-	283,078	-	84,020

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2017
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
LIABILITIES					
Accounts payable	264,117	4,181	268,298	7,802	-
Accrued salaries and benefits	126,578	1,871	128,449	-	5,003
Accrued interest	24,670	3,455	28,125	-	-
Unearned revenue	-	-	-	4,000	-
Customer deposits payable	-	7,225	7,225	-	-
Due to other governments	6,527	-	6,527	-	13,351
Noncurrent liabilities:					
Due within one year					
Bonds payable	245,000	43,531	288,531	-	-
Notes payable	15,651	29,273	44,924	42,628	-
Capital leases	109,985	-	109,985	-	-
Landfill postclosure	26,000	-	26,000	-	-
Due in more than one year					
Bonds payable	2,505,000	1,634,667	4,139,667	-	-
Notes payable	-	79,386	79,386	36,178	-
Capital leases	460,107	-	460,107	-	-
Landfill postclosure	260,000	-	260,000	-	-
Compensated absences	-	-	-	-	19,565
Net pension liability	525,242	-	525,242	-	296,881
Total Liabilities	4,568,877	1,803,589	6,372,466	90,608	334,800
DEFERRED INFLOWS OF RESOURCES					
Deferred revenue - property taxes	3,590,822	-	3,590,822	-	-
Deferred inflows of resources related to pensions	90,537	-	90,537	-	686
Total deferred inflows of resources	3,681,359	-	3,681,359	-	686
NET POSITION					
Net investment in capital assets	9,493,663	9,605,097	19,098,760	2,474,645	2,133
Restricted for					
Capital outlay	438,376	-	438,376	-	-
Other restrictions	631,676	11,513	643,189	-	-
Unrestricted (deficit)	(1,743,745)	75,146	(1,668,599)	444,952	12,746
Total Net Position	$ 8,819,970	$ 9,691,756	$ 18,511,726	$ 2,919,597	$ 14,879

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

CRAWFORD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General government	$ 1,998,923	$ 313,169	$ 64,513	$ -
Public safety	2,274,313	6,998	161,789	-
Public works	2,045,849	674,776	420,372	97,093
Judicial	894,230	375,661	1,764	-
Health and welfare	211,686	5,832	57,595	-
Culture and recreation	179,251	94,433	-	-
Housing and development	92,484	-	-	-
Interest on long-term debt	89,438	-	-	-
Total governmental activities	7,786,174	1,470,869	706,033	97,093
Business-type Activities				
Water Fund	514,306	377,289	-	138,554
Total business-type activities	514,306	377,289	-	138,554
Total Primary Government	$ 8,300,480	$ 1,848,158	$ 706,033	$ 235,647
Component Units:				
Development Authority	$ 177,146	$ 196,191	$ 42,626	$ -
Health Department	375,311	140,293	242,729	-
Total Component Units	$ 552,457	$ 336,484	$ 285,355	$ -

General Revenues
Property tax
Sales tax
Other tax
Interest revenue
Miscellaneous
Total General Revenues

Change in Net Position

Net Position - Beginning of Year

Net Position - End of Year

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

CRAWFORD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
(CONTINUED)

	Net (Expense) Revenue and Changes in Net Position				
	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Development Authority	Health Department
	$ (1,621,241)	$ -	$ (1,621,241)		
	(2,105,526)	-	(2,105,526)		
	(853,608)	-	(853,608)		
	(516,805)	-	(516,805)		
	(148,259)	-	(148,259)		
	(84,818)	-	(84,818)		
	(92,484)	-	(92,484)		
	(89,438)	-	(89,438)		
	(5,512,179)	-	(5,512,179)		
	-	1,537	1,537		
	-	1,537	1,537		
	(5,512,179)	1,537	(5,510,642)		
				$ 61,671	$ -
				-	7,711
				61,671	7,711
	4,530,044	-	4,530,044	-	-
	941,129	-	941,129	-	-
	799,829	-	799,829	-	-
	4,840	13	4,853	4,440	369
	117,429	-	117,429	-	-
	6,393,271	13	6,393,284	4,440	369
	881,092	1,550	882,642	66,111	8,080
	7,938,878	9,690,206	17,629,084	2,853,486	6,799
	$ 8,819,970	$ 9,691,756	$ 18,511,726	$ 2,919,597	$ 14,879

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

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 1,150,590	$ 963,591	$ 2,114,181
Taxes receivable	3,850,365	-	3,850,365
Accounts receivable, net	263,741	-	263,741
Notes receivable	-	78,794	78,794
Due from other governments	104,196	128,414	232,610
Due from other funds	6,768	586	7,354
Prepaid items	162,852	4,547	167,399
Total Assets	$ 5,538,512	$ 1,175,932	$ 6,714,444
LIABILITIES			
Accounts payable	$ 226,035	$ 38,082	$ 264,117
Accrued liabilities	124,255	2,323	126,578
Due to other governments	-	6,527	6,527
Due to other funds	-	6,722	6,722
Total Liabilities	350,290	53,654	403,944
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue - property taxes	3,590,822	-	3,590,822
Unavailable revenue - property taxes	221,000	-	221,000
Unavailable revenue - grant	50,000	-	50,000
Total Deferred Inflows of Resources	3,861,822	-	3,861,822
FUND BALANCES			
Nonspendable	162,852	40,713	203,565
Restricted	-	1,070,052	1,070,052
Assigned	14,416	11,513	25,929
Unassigned	1,149,132	-	1,149,132
Total Fund Balances	1,326,400	1,122,278	2,448,678
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 5,538,512	$ 1,175,932	$ 6,714,444

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, 2017

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

Total Fund Balances - Governmental Funds	$	2,448,678
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		20,581,045
Accumulated depreciation		(10,501,639)
Deferred outflows of resources		
Pension contributions		283,078
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.		271,000
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		(2,750,000)
Notes payable		(15,651)
Capital leases payable		(570,092)
Landfill		(286,000)
Net pension liability		(525,242)
Accrued interest payable		(24,670)
Deferred inflows of resources		
Pension contributions		(90,537)
Total Net Position of Governmental Activities	$	8,819,970

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, 2017

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	$ 4,487,089	$ -	$ 4,487,089
Sales taxes	418,248	522,881	941,129
Other taxes	799,829	-	799,829
Licenses and permits	64,286	-	64,286
Intergovernmental revenue	63,306	578,031	641,337
Charges for services	1,223,806	5,832	1,229,638
Fines and forfeitures	117,187	59,758	176,945
Interest earnings	3,628	1,212	4,840
Other miscellaneous revenues	35,551	-	35,551
Total Revenues	7,212,930	1,167,714	8,380,644
Expenditures:			
Current:			
General government	1,892,593	-	1,892,593
Judicial	822,450	18,632	841,082
Public safety	2,006,748	18,312	2,025,060
Public works	1,563,766	77,489	1,641,255
Health and welfare	123,376	88,159	211,535
Culture and recreation	264,861	-	264,861
Housing and community development	91,526	-	91,526
Intergovernmental	-	73,202	73,202
Debt Service			
Principal	128,096	240,000	368,096
Interest	14,090	75,348	89,438
Capital Outlay	-	412,028	412,028
Total Expenditures	6,907,506	1,003,170	7,910,676
Excess (Deficiency) of Revenues Over (Under) Expenditures	305,424	164,544	469,968
Other Financing Sources (Uses):			
Insurance recoveries	81,878	-	81,878
Transfers from other funds	-	25,552	25,552
Transfers to other funds	(25,552)	-	(25,552)
Total other financing sources (uses)	56,326	25,552	81,878
Net change in fund balances	361,750	190,096	551,846
Fund Balance, beginning of year	964,650	932,182	1,896,832
Fund Balance, end of year	$ 1,326,400	$ 1,122,278	$ 2,448,678

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, 2017

Amounts reported for governmental activities in the statement of activities are different because:		
Net Change in Fund Balances - total governmental funds	$	551,846
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		603,628
Total depreciation		(685,328)
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		(4,360)
Deferred outflows of resources related to pensions is not available during the current period and		
Change in deferred outflows of resources related to pensions		51,090
Long-term Debt		
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:		
Bonds payable		240,000
Notes payable		20,164
Capital leases		107,932
Net pension liability		(134,545)
Landfill		52,000
Accrued interest on debt		2,177
Deferred inflows of resources related to pensions is not available during the current period and		
Change in deferred inflows of resources related to pensions		33,533
Revenues		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		42,955
Change in Net Position of Governmental Activities	$	881,092

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, 2017

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 4,498,500	$ 4,498,500	$ 4,487,089	$ (11,411)
Sales taxes	410,000	410,000	418,248	8,248
Other taxes	749,133	749,133	799,829	50,696
Licenses and permits	70,500	70,500	64,286	(6,214)
Intergovernmental revenue	61,169	61,169	63,306	2,137
Charges for services	1,229,925	1,229,925	1,223,806	(6,119)
Fines and forfeitures	48,476	48,476	117,187	68,711
Interest earnings	2,800	2,800	3,628	828
Other miscellaneous revenues	31,468	31,468	35,551	4,083
Total Revenues	7,101,971	7,101,971	7,212,930	110,959
Expenditures				
Current				
General government:				
County administrator	69,640	76,547	76,547	-
County commission	975,063	975,063	945,895	29,168
Grounds maintenance	206,170	206,170	186,568	19,602
Elections	123,170	123,170	93,372	29,798
Planning and zoning	126,517	131,418	131,418	-
Tax assessors	284,746	284,746	272,828	11,918
Tax commissioner	216,316	216,316	179,070	37,246
Board of equalization	7,680	7,680	6,895	785
Total general government	2,009,302	2,021,110	1,892,593	128,517
Judicial:				
District attorney	8,030	8,460	8,460	-
Magistrate court	140,744	140,744	134,588	6,156
Probate court	136,230	136,230	133,109	3,121
Superior court	297,729	359,491	359,491	-
Clerk of superior court	186,596	186,802	186,802	-
Total judicial:	769,329	831,727	822,450	9,277

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current				
Public safety:				
Coroner	31,714	37,601	37,601	-
Fire department	169,917	169,917	139,552	30,365
Emergency management	75,632	75,632	33,683	41,949
Jail	573,758	578,541	578,541	-
Dispatcher	327,964	327,964	278,913	49,051
Sheriff	1,024,555	1,024,555	938,458	86,097
Total public safety	2,203,540	2,214,210	2,006,748	207,462
Public works:				
Roads	655,472	655,472	629,578	25,894
Shop	267,573	292,547	292,547	-
Waste collection	526,236	543,663	543,663	-
Waste disposal	99,020	99,020	97,978	1,042
Total public works	1,548,301	1,590,702	1,563,766	26,936
Health and welfare:				
Health and welfare	70,000	85,190	85,190	-
Older Americans Council	8,350	34,186	34,186	-
Welfare	4,000	4,000	4,000	-
Total health and welfare	82,350	123,376	123,376	-
Culture and recreation:				
Recreation	167,175	214,390	214,390	-
Libraries	53,874	53,874	50,471	3,403
Total culture and recreation	221,049	268,264	264,861	3,403

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, 2017
(CONTINUED)

	Budget			Variance with
	Original	Final	Actual	Final Budget
Expenditures				
Current				
Housing and community development:				
Forest resources	16,699	16,699	16,699	-
Extension office	41,271	41,271	37,482	3,789
Conservation	42,602	42,602	37,345	5,257
Total housing and community development	100,572	100,572	91,526	9,046
Total current expenditures	6,934,443	7,149,961	6,765,320	384,641
Debt service:				
Principal	128,097	128,097	128,096	1
Interest	14,090	14,090	14,090	-
Total debt service	142,187	142,187	142,186	1
Total expenditures	7,076,630	7,292,148	6,907,506	384,642
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,341	(190,177)	305,424	495,601
Other Financing Sources (Uses):				
Insurance recoveries	-	-	81,878	81,878
Transfers to other funds	(25,341)	(25,552)	(25,552)	-
Total Other Financing Sources (Uses)	(25,341)	(25,552)	56,326	81,878
Net Change in fund balance	-	(215,729)	361,750	577,479
Fund Balance, beginning of year	964,650	964,650	964,650	-
Fund Balance, end of year	$ 964,650	$ 748,921	$ 1,326,400	$ 577,479

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2017

	Business-type Activities - Enterprise Fund
	Water Fund
ASSETS	
Current assets:	
Cash	$ 48,830
Restricted cash	11,513
Accounts receivable, net of allowance for uncollectible accounts	33,920
Prepaid items	9,760
Total current assets	104,023
Noncurrent assets:	
Capital assets:	
Nondepreciable	478,977
Depreciable, net	10,912,977
Total capital assets	11,391,954
Total noncurrent assets	11,391,954
Total assets	11,495,977
LIABILITIES	
Current liabilities:	
Accounts payable	4,181
Accrued liabilities	1,871
Accrued interest	3,455
Customer deposits payable	7,225
Due to other funds	632
Current maturities of long term debt	72,804
Total current liabilities	90,168
Long-term liabilities:	
Long-term debt, net of current portion	1,714,053
Total long-term liabilities	1,714,053
Total liabilities	1,804,221
NET POSITION	
Net investment in capital assets	9,605,097
Restricted for	
Water system maintenance	11,513
Unrestricted	75,146
Total net position	$ 9,691,756

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, 2017

	Business-type Activities - Enterprise Fund
	Water Fund
Operating Revenues:	
Charges for services	$ 377,289
Total operating revenues	377,289
Operating Expenses:	
Cost of sales and services	142,485
General and administration	68,791
Depreciation	233,883
Total Operating Expenses	445,159
Operating income	(67,870)
Non-Operating Revenues (Expense):	
Intergovernmental revenue	6,304
Interest income	13
Interest expense	(69,147)
Total Non-Operating Expenses	(62,830)
Loss before capital contributions	(130,700)
Capital contributions	132,250
Change in net position	1,550
Net position - beginning of year	9,690,206
Net position - end of year	$ 9,691,756

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, 2017

	Business-type Activities - Enterprise Fund
	Water Fund
Cash Flows from Operating Activities:	
Receipts from customers and users	$ 376,115
Payments to employees	(48,415)
Payments to suppliers for goods and services provided	(185,518)
Net Cash Provided by Operating Activities	142,182
Cash Flows from Capital and Related Financing Activities:	
Principal payments on long-term debt	(69,907)
Interest payments on long-term debt	(69,428)
Net Cash Used for Capital and Related Financing Activities	(139,335)
Cash Flows from Investing Activities:	
Interest received	13
Net Cash Provided by Investing Activities	13
Net Decrease in Cash and Cash Equivalents	2,860
Cash and Cash Equivalents - Beginning of Year	57,483
Cash and Cash Equivalents - End of Year	$ 60,343
Classified as:	
Cash	$ 48,830
Restricted Cash	11,513
	$ 60,343
Noncash investing, capital, and financing activities:	
Contributions of capital assets from government	$ 132,250
Total noncash investing, capital, and financing activities	$ 132,250

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, 2017
(CONTINUED)

	Business-type Activities - Enterprise Fund Water Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	$ (67,870)
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	326
(Increase)/decrease in prepaid items	(9,760)
Increase/(decrease) in accounts payable	(11,658)
Increase/(decrease) in accrued liabilities	46
Increase/(decrease) in due to other funds	(1,285)
Increase/(decrease) in customer deposits	(1,500)
Total adjustments	210,052
Net Cash Provided by Operating Activities	$ 142,182

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2017

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 335,174
Certificates of deposit	48,921
Total Assets	$ 384,095
LIABILITIES	
Due to State of Georgia	$ 91,261
Due to Board of Education	110,948
Due to Other Governments	3,349
Funds held in escrow	145,330
Due to others	33,207
Total Liabilities	$ 384,095

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, 2017 and the Crawford County Health Department, as of June 30, 2017. 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, 2017 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 acquisition 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 $158,585. For the fiscal year ending September 30, 2017, 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 one type of deferred inflows, which arises under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the items, unavailable revenue, are 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. The government has one type of deferred inflows, which arises under both the modified accrual basis of accounting and accrual basis of accounting and that is the 2017 tax digest receivable that is reported as deferred inflows of resources – deferred revenues on the government-wide statement of net position and the Governmental Fund statements since this digest was approved to finance the 2018 budget. The government has one type of deferred inflows, which arises only under the accrual basis of accounting for the deferred inflows of resources related to pensions that is reported on the government-wide statement of net position.

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. The General Fund is the only fund that reports a positive unassigned fund balance.

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, 2017:

	General Fund	Nonmajor Governmental	Total
Fund Balances			
Nonspendable:			
Prepaids	$ 162,852	$ 4,547	$ 167,399
Notes receivable	-	36,166	36,166
Restricted for:			
Capital outlay	-	438,376	438,376
Law enforcement	-	52,155	52,155
Law library	-	68,376	68,376
Drug education	-	87,069	87,069
Revolving loan	-	357,169	357,169
Crime victim	-	66,907	66,907
Assigned			
Transit	-	11,513	11,513
Jail concession	14,416	-	14,416
Unassigned	1,149,132	-	1,149,132
Total fund balances	$ 1,326,400	$ 1,122,278	$ 2,448,678

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, 2017, the County's only investments were in certificates of deposit.

At September 30, 2017, the County's investments in certificates of deposit were as follows:

Investment	Maturity	Amount
Certificates of deposit - Agency Funds	91 days	$ 48,921

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, 2017, all of the deposits of the County and its component units were fully collateralized in accordance with the state statutes.

NOTE 4 – PROPERTY TAXES

State law requires that property taxes be based on assessed value, which is 40% of market value. All real and personal property (including motor vehicles) is valued as of January 1 of each year and must be returned for tax purposes by March 1. With the exception of motor vehicles and the property of public utilities, which are valued by the State Revenue Department, all assessments are made by the Board of Tax Assessors of Crawford County.

Exemptions are permitted for certain inventories. A homestead exemption is allowed for each taxpayer that is a homeowner and resides in the household as of January 1. There are other exemptions provided by state and local laws.

Upon completion of all assessments and tax returns, the information is turned over to the County Tax Commissioner for compilation of the tax digest. The completed tax digest must be submitted to the State Revenue Commissioner for approval. The State Revenue Commissioner must ascertain that real property on the tax digest has been assessed at the state mandated forty percent (40%) of fair market value. The Commissioner has the option to withhold certain state funding if the mandated 40% level is not reached.

The Crawford County Tax Commissioner distributes tax notices and collects tax payments. Motor vehicle taxes are due based upon the birthday of the owner. The 2016 property taxes were levied on September 2nd, and mailed during September, with a due date of December 20th. Property tax receivables have been reduced to their estimated net realizable value. Estimated uncollectible amounts are based upon historical experience rates and result in a direct reduction of the related revenue amount at the end of the period. The 2017 tax digest receivable and amounts collected at year-end are reported as deferred inflows of resources – deferred revenues on the government-wide statement of net position and the Governmental Fund statements since this digest was approved to finance the 2018 budget.

NOTE 5 – RECEIVABLES

Receivables at September 30, 2017, consist of the following:

Receivables:	General Fund	Non-Major Funds	Water Fund	Total
Taxes	$ 3,850,365	$ -	$ -	$ 3,850,365
Notes receivable	-	78,794	-	78,794
Accounts	270,040	-	57,504	327,544
	4,120,405	78,794	57,504	4,256,703
Less allowance for uncollectibles	(6,299)	-	(23,584)	(29,883)
Total receivables	$ 4,114,106	$ 78,794	$ 33,920	$ 4,226,820

NOTE 6 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2017, for the County's individual major funds and nonmajor funds in the aggregate are as follows:

	General Fund	Non-Major Funds	Total
Receivables:			
State	$ 87,011	$ 128,277	$ 215,288
Other	17,185	137	17,322
Total receivables	$ 104,196	$ 128,414	$ 232,610

NOTE 7 – CAPITAL ASSETS

A. Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 625,575	$ -	$ -	$ 625,575
Total	625,575	-	-	625,575
Capital assets, being depreciated:				
Buildings and improvements	4,759,698	78,630	-	4,838,328
Equipment	1,937,007	54,546	-	1,991,553
Vehicles	3,224,949	63,665	(21,800)	3,266,814
Infrastructure	8,873,844	293,966	-	9,167,810
Land improvements	578,144	112,821	-	690,965
Total	19,373,642	603,628	(21,800)	19,955,470
Less accumulated depreciation for:				
Buildings and improvements	(1,542,760)	(99,562)	-	(1,642,322)
Equipment	(1,149,334)	(138,973)	-	(1,288,307)
Vehicles	(1,973,095)	(179,293)	17,440	(2,134,948)
Infrastructure	(4,764,319)	(246,314)	-	(5,010,633)
Land improvements	(404,243)	(21,186)	-	(425,429)
Total	(9,833,751)	(685,328)	17,440	(10,501,639)
Total capital assets, being depreciated, net	9,539,891	(81,700)	(4,360)	9,453,831
Govemmental activities capital assets, net	$ 10,165,466	$ (81,700)	$ (4,360)	10,079,406
			Less related long-term debt outstanding	(585,743)
			Net investment in capital assets	$ 9,493,663

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets, not being depreciated:				
Land	$ 26,000	$ -	$ -	$ 26,000
Construction in progress	320,728	132,249	-	452,977
Total	346,728	132,249	-	478,977
Capital assets, being depreciated:				
Buildings and improvements	50,733	-	-	50,733
Vehicles	78,476	-	-	78,476
Equipment	113,728	-	-	113,728
Water improvements	13,304,140	-	-	13,304,140
Total	13,547,077	-	-	13,547,077
Less accumulated depreciation for:				
Buildings and improvements	(27,056)	(3,382)	-	(30,438)
Vehicles	(78,476)	-	-	(78,476)
Equipment	(96,967)	(8,765)	-	(105,732)
Water improvements	(2,197,718)	(221,736)	-	(2,419,454)
Total	(2,400,217)	(233,883)	-	(2,634,100)
Total capital assets, being depreciated, net	11,146,860	(233,883)	-	10,912,977
Business-type activities capital assets, net	$ 11,493,588	$ (101,634)	$ -	11,391,954
			Less related long-term debt outstanding	(1,786,857)
			Net investment in capital assets	$ 9,605,097

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

Governmental activities:	
General government	$ 14,951
Judicial	53,148
Public safety	191,366
Public works	380,467
Health and welfare	9,257
Culture and recreation	35,181
Housing and community development	958
Total depreciation expense - governmental activities	$ 685,328
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	$ 195,821	$ -	$ 256,097
Total	60,276	195,821	-	256,097
Capital assets, being depreciated:				
Land improvements	49,929	-	-	49,929
Buildings	3,213,711	-	-	3,213,711
Buildings improvements	246,646	24,500	-	271,146
Infrastructure - roads	5,575	-	-	5,575
Total	3,515,861	24,500	-	3,540,361
Less accumulated depreciation for:				
Land improvements	(49,928)	-	-	(49,928)
Buildings	(1,106,209)	(53,562)	-	(1,159,771)
Buildings improvements	(18,285)	(9,448)	-	(27,733)
Infrastructure - roads	(5,575)	-	-	(5,575)
Total	(1,179,997)	(63,010)	-	(1,243,007)
Total capital assets, being depreciated, net	2,335,864	(38,510)	-	2,297,354
Total capital assets, net	$ 2,396,140	$ 157,311	$ -	$ 2,553,451

C. Discretely Presented Component Unit – Department of Health

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Equipment	$ 31,306	$ -	$ -	$ 31,306
Total	31,306	-	-	31,306
Less accumulated depreciation for:				
Equipment	(28,321)	(852)	-	(29,173)
Total	(28,321)	(852)	-	(29,173)
Total capital assets, being depreciated, net	2,985	(852)	-	2,133
Total capital assets, net	$ 2,985	$ (852)	$ -	$ 2,133

NOTE 8 – LONG-TERM DEBT

The following is a summary of long-term debt activity for the fiscal year ended September 30, 2017.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds	$ 2,990,000	$ -	$ 240,000	$ 2,750,000	$ 245,000
Notes payable	35,815	-	20,164	15,651	15,651
Capital leases payable	678,024	-	107,932	570,092	109,985
Landfill postclosure	338,000	-	52,000	286,000	26,000
Net pension liability	390,697	134,545	-	525,242	-
Governmental activities long-term liabilities	$ 4,432,536	$ 134,545	$ 420,096	$ 4,146,985	$ 396,636
Business-type activities:					
Notes payable	$ 136,609	$ -	$ 27,950	$ 108,659	$ 29,273
Revenue bonds payable	1,720,156	-	41,958	1,678,198	43,531
Business-type activities long-term liabilities	$ 1,856,765	$ -	$ 69,908	$ 1,786,857	$ 72,804
Component unit-Development Authority:					
Notes payable	$ 141,925	$ -	$ 63,119	$ 78,806	$ 42,628
Development Authority long-term liabilities	$ 141,925	$ -	$ 63,119	$ 78,806	$ 42,628
Component unit-Health Department					
Net pension liability	$ 235,508	$ 61,373	$ -	$ 296,881	$ -
Compensated absences	21,876	11,343	13,654	19,565	-
Health Department long-term liabilities	$ 257,384	$ 72,716	$ 13,654	$ 316,446	$ -

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

Notes Payable. The following is a listing of notes payable of the County at September 30, 2017:

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.	$ 15,651

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.	$ 108,659

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

Year ending September 30,	Principal	Interest
2018	$ 15,651	$ 310
Total	$ 15,651	$ 310

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

Year ending September 30,	Principal	Interest
2018	$ 29,273	$ 4,547
2019	30,658	3,162
2020	32,109	1,711
2021	16,619	290
Total	$ 108,659	$ 9,710

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, 2017 is $1,014,391, 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 $274,047. This year, $101,439 was included in depreciation expense.

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

Year ending September 30,	
2018	$ 120,903
2019	120,903
2020	304,260
2021	51,461
Total minimum lease payments	597,527
Less amount representing interest	(27,435)
Present value of minimum lease payments	$ 570,092

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, 2017, are as follows:

Description	Original Amount	Interest Rate	Due Date	Amount
Water system construction	$ 1,329,500	3.25%	2042	$ 1,024,170
Water system construction	806,200	4.50%	2042	654,028
				$ 1,678,198

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

Year ending September 30,	Principal	Interest
2018	$ 43,531	$ 61,985
2019	45,165	60,351
2020	46,862	58,654
2021	48,625	56,891
2022	50,456	55,060
2023-2027	282,317	245,263
2028-2032	339,992	187,588
2033-2037	409,827	117,753
2038-2042	411,423	34,075
Total	$ 1,678,198	$ 877,620

General Obligation Bonds Payable. During the year ended September 30, 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, 2017, 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	$ 2,750,000
				$ 2,750,000

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

Year ending September 30,	Principal	Interest
2018	$ 245,000	$ 69,300
2019	250,000	63,126
2020	255,000	56,826
2021	265,000	50,400
2022	270,000	43,722
2023-2027	1,465,000	112,392
	$ 2,750,000	$ 395,766

Closure and Postclosure Care Costs

State Route 341 – Hopeville Road. 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, 2017, 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 $286,000 over the remaining 11-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, 2017. The County has estimated the post closure costs associated with the landfill to be $550,314. However, actual cost 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.

Jackson Road Inert Landfill. During 2016 the County applied for and received a permit to operate an Inert Waste Landfill on Jackson Road. As of September 30, 2017, the County was still waiting on the Environmental Protection Division's (EPD) approval to accept waste at the new landfill and therefore the percentage of landfill capacity used is 0%. The estimated life of the Inert Landfill is 25 plus years. The County has estimated the post closure costs and closure costs associated with the landfill to be $1,156,152.

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, 2017 is $18,816. 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, 2017 is $59,990.

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

Year ending September 30,	Principal	Interest
2018	$ 42,628	$ 766
2019	24,051	252
2020	12,127	35
Total	$ 78,806	$ 1,053

NOTE 9 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2017, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental funds	$ 6,136
	Water Fund	632
Nonmajor governmental funds	Nonmajor governmental funds	586
		$ 7,354

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
Nonmajor governmental funds	General Fund	$ 25,552
		$ 25,552

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 10 – 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, 2016, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	23
Terminated employees entitled to benefits but not yet receiving them	44
Current active employees	57
Disabled in pay status	-
Total membership in the plan	124

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 8.1% 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, 2017, the County reported a net pension liability. The net pension liability was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of January 1, 2016. An expected total pension liability as of September 30, 2017 was determined using standard roll-forward techniques.

For the year ended September 30, 2017, the County recognized pension expense relative to ACCG in the amount of $187,104. At September 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to the Pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Asset (Gain) / Loss	$ 126,201	$ -
Liability (Gain) / Loss	22,827	90,537
Changes of assumptions	134,050	-
	$ 283,078	$ 90,537

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:	
2018	$ 55,637
2019	55,636
2020	55,204
2021	26,064

Actuarial Assumptions: The total pension liability as of September 30, 2017 was determined by an actuarial valuation as of January 1, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increase	4.00%, per year with an age based scale
Investment rate of return	7.25%, On-going basis, based on long-term expected rate of return of pension plan investments

Mortality rates were based on the RP-2000 projected with Scale AA, and the RP-2000 Disabled Mortality Table with sex-distinct rates.

The mortality and economic actuarial assumptions used in the January 1, 2016 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, 2016	$ 2,829,722	$ 2,439,025	$ 390,697
Changes for the year:			
Service cost	66,953	-	66,953
Interest	209,501	-	209,501
Liability experience (gain)/loss	28,680	-	28,680
Assumption changes	93,194	-	93,194
Employer Contributions	-	137,182	(137,182)
Net investment income	-	175,114	(175,114)
Benefit payments	(72,754)	(72,754)	-
Administrative expense	-	(14,921)	14,921
Other	-	(33,592)	33,592
Net changes	325,574	191,029	134,545
Balance at September 30, 2017	$ 3,155,296	$ 2,630,054	$ 525,242

The County's net pension liability is recorded in the Government-Wide Statement of Net Position in the amount of $525,242.

The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS.

Building block expected return based on 20- year benchmarks	6.82%
Building block expected return based on 30-year benchmarks	8.28%
UBS capital market assumption for a moderate asset allocation	6.40%
20-year building blocks return (6.82% * .3333)	2.27%
30-year building blocks return (8.28% * .3333)	2.76%
UBS capital market assumption for a moderate asset allocation (6.40% * .3334)	2.13%
Total Calculated Discount Rate	7.16%
Discount Rate (rounded to the nearest .25%)	7.25%

Benchmark	Asset Allocation	20 Year Return	20 Year Return	30 Year Return	30 Year Return
S&P 500	30%	7.91%	2.37%	10.22%	3.07%
Barlay's Agg.	30%	5.60%	1.68%	6.56%	1.97%
MSCI EAFE	15%	4.29%	0.64%	5.73%	0.86%
Citi Non US WEBI	5%	4.66%	0.23%	5.98%	0.30%
NAREIT Equity	5%	10.79%	0.54%	10.44%	0.52%
Russell 2000	5%	8.06%	0.40%	9.33%	0.47%
Russell 3000	5%	8.03%	0.40%	10.14%	0.51%
S&P Mid Cap	5%	11.22%	0.56%	11.53%	0.58%
Weighted Return			6.82%		8.28%

Discount Rate: The discount rate used to measure the total pension liability was 7.25%. 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 7.25%, 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 (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current discount rate (7.25%)	1% Increase (8.25%)
Sensitivity of the Net Pension Liability to Changes in the Discount Rate	$ 941,094	$ 525,242	$ 175,141

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 11 – 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, 2017, there were 63 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, 2017, the County's contribution to the plan was $25,471. There were no employee contributions to the 401 (a) plan.

NOTE 12 – SPECIAL FUNDING DEFINED BENEFIT PENSION PLANS

A. 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. Since the State is providing all contributions on behalf of the counties through fines and court fees (thereby creating a special funding situation), the proportionate share of the net pension liability is being split evenly over all counties in Georgia. Therefore, each county's proportionate share to be disclosed will be 0.6289308% of the collective net pension liability, or $402,696.

GASB Number 68 also requires disclosure of the employer's proportion (percentage) of the collective net pension liability and the changes in proportion since the prior measurement date. Because this plan is considered to be a special funding situation, 100% of the collective net pension liability is allocated to the State.

In addition to disclosing the non-employer contributing entities' proportional share of the net pension liability, employers are required to recognize and report in the financial statements on behalf revenue along with pension expense associated with their proportional share of the collective pension expense. For the fiscal year ending September 30, 2017, the County has recognized $161,789 of on behalf revenue along with pension expense.

June 30, 2016 is the actuarial valuation date upon which the total pension liability is based.

B. 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.

C. 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.

D. 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 13 – 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, 2017, 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 14 – 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 15 – 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 16 – EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through March 22, 2018, the date which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2017	2016	2015
Total pension liability			
Service cost	$ 66,953	$ 59,469	$ 71,497
Interest on total pension liability	209,501	199,145	187,402
Liability experience (gain) / loss	28,680	(157,603)	-
Changes of assumptions	93,194	104,227	-
Benefit payments, including refunds of employee contributions	(72,754)	(61,556)	(71,551)
Net change in total pension liability	325,574	143,682	187,348
Total pension liability - beginning	2,829,722	2,686,040	2,498,692
Total pension liability - ending (b)	$ 3,155,296	$ 2,829,722	$ 2,686,040
Plan fiduciary net position			
Contributions - employer	$ 137,182	$ 118,801	$ 276,067
Net investment income	175,114	19,351	154,267
Benefit payments, including refunds of member contributions	(72,754)	(61,556)	(68,965)
Administrative expenses	(14,921)	(10,934)	(11,602)
Other expenses	(33,592)	(27,622)	(27,249)
Net change in plan fiduciary net position	191,029	38,040	322,518
Plan fiduciary net position - beginning	2,439,025	2,400,985	2,078,467
Plan fiduciary net position - ending (a)	$ 2,630,054	$ 2,439,025	$ 2,400,985
County's net pension liability (asset) (a) - (b)	$ 525,242	$ 390,697	$ 285,055
Plan fiduciary net position as a percentage of the total pension liability	83.4%	86.2%	89.4%
Covered-employee payroll	1,681,414	1,561,014	1,745,776
Net pension liability as a percentage of covered-employee payroll	31.2%	25.0%	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, 2017

SCHEDULE OF CONTRIBUTIONS

	2017	2016	2015
Actuarially determined contributions	$ 137,182	$ 118,801	$ 145,800
Contributions in relation to the actuarially determined contribution	137,182	118,801	145,800
Contribution deficiency (excess)	$ -	$ -	$ -
County's covered-employee payroll	1,672,951	1,563,171	1;735,714
Contributions as a percentage of covered-employee payroll	8.20%	7.60%	8.40%

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Changes of assumptions:

There have been no substantive changes since the last actuarial valuation.

Valuation date	The actuarially determined contribution rate was determined as of January 1, 2016, 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, 2017.

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	7.25%
Projected Salary Increases	4.00% per year with an age based scale
Cost of Living Adjustments	5.50% per year
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 projected with Scale AA. RP-2000 Disabled Retiree Mortality Table with sex-distinct rates.

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, 2017

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE SHERIFF'S RETIREMENT FUND OF GEORGIA

	2017	2016	2015
County's proportion of the net pension liability (asset)	0.00%	0.00%	0.00%
County's proportionate share of the net pension liability (asset)	$ -	$ -	$ -
State's proportionate share of the net pension liability (asset) associated with the County	402,696	138,671	124,539
Total	$ 402,696	$ 138,671	$ 124,539
County's covered-employee payroll	78,583	71,813	71,102
County's proportionate share of the net pension liability (asset as a percentage of its covered-employee payroll)	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	56.67%	80.25%	81.88%

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

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.

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, 2017

	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	$ 68,849	$ 30,541	$ 87,655	$ 21,752	$ 807	$ 314,541	$ 72,605
Notes receivable	-	-	-	-	-	78,794	-
Due from other governments	-	-	-	-	13,500	-	137
Due from other funds	-	-	-	586	-	-	-
Prepaid items	-	-	-	-	4,547	-	-
Total Assets	$ 68,849	$ 30,541	$ 87,655	$ 22,338	$ 18,854	$ 393,335	$ 72,742
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ 172	$ -	$ -	$ 724	$ 471	$ -	$ -
Accrued liabilities	-	-	-	-	2,323	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	301	-	586	-	-	-	5,835
Total Liabilities	473	-	586	724	2,794	-	5,835
Fund Balances:							
Nonspendable	-	-	-	-	4,547	36,166	-
Restricted	68,376	30,541	87,069	21,614	-	357,169	66,907
Assigned	-	-	-	-	11,513	-	-
Total Fund Balances	68,376	30,541	87,069	21,614	16,060	393,335	66,907
Total Liabilities and Fund Balances	$ 68,849	$ 30,541	$ 87,655	$ 22,338	$ 18,854	$ 393,335	$ 72,742

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017
(CONTINUED)

	Capital Projects Funds			Total Nonmajor Governmental Funds
	SPLOST VII	LMIG	CDBG	
ASSETS				
Cash and cash equivalents	$ 282,835	$ 84,006	$ -	$ 963,591
Notes receivable	-	-	-	78,794
Due from other governments	46,262	31,800	36,715	128,414
Due from other funds	-	-	-	586
Prepaid items	-	-	-	4,547
Total Assets	$ 329,097	$ 115,806	$ 36,715	$ 1,175,932
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	$ -	$ -	$ 36,715	$ 38,082
Accrued liabilities	-	-	-	2,323
Due to other governments	6,527	-	-	6,527
Due to other funds	-	-	-	6,722
Total Liabilities	6,527	-	36,715	53,654
Fund Balances:				
Nonspendable	-	-	-	40,713
Restricted	322,570	115,806	-	1,070,052
Assigned	-	-	-	11,513
Total Fund Balances	322,570	115,806	-	1,122,278
Total Liabilities and Fund Balances	$ 329,097	$ 115,806	$ 36,715	$ 1,175,932

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	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	-	-	480	-	55,072	2,971	2,043
Charges for services	-	-	-	-	5,832	-	-
Fines and forfeitures	9,838	13,030	8,032	20,713	-	-	8,145
Interest earnings	308	-	165	37	-	567	135
Total Revenues	10,146	13,030	8,677	20,750	60,904	3,538	10,323
Expenditures:							
Current:							
Judicial	18,632	-	-	-	-	-	-
Public safety	-	560	-	17,752	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	82,324	-	5,835
Intergovernmental	-	-	-	-	-	-	-
Debt Service							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	18,632	560	-	17,752	82,324	-	5,835
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,486)	12,470	8,677	2,998	(21,420)	3,538	4,488
Other Financing Sources (Uses):							
Transfer from other funds	-	-	-	-	25,552	-	-
Total other financing sources (uses)	-	-	-	-	25,552	-	-
Net change in fund balances	(8,486)	12,470	8,677	2,998	4,132	3,538	4,488
Fund Balances, beginning of year	76,862	18,071	78,392	18,616	11,928	389,797	62,419
Fund Balances, end of year	$ 68,376	$ 30,541	$ 87,069	$ 21,614	$ 16,060	$ 393,335	$ 66,907

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
(CONTINUED)

	Capital Projects Funds			Total Nonmajor Governmental Funds
	SPLOST VII	LMIG	CDBG	
Revenues:				
Sales taxes	$ 522,881	$ -	$ -	$ 522,881
Intergovernmental	-	420,372	97,093	578,031
Charges for services	-	-	-	5,832
Fines and forfeitures	-	-	-	59,758
Interest earnings	-	-	-	1,212
Total Revenues	522,881	420,372	97,093	1,167,714
Expenditures:				
Current:				
Judicial	-	-	-	18,632
Public safety	-	-	-	18,312
Public works	-	77,489	-	77,489
Health and welfare	-	-	-	88,159
Intergovernmental	73,202	-	-	73,202
Debt Service				
Principal	240,000	-	-	240,000
Interest	75,348	-	-	75,348
Capital Outlay	20,969	293,966	97,093	412,028
Total Expenditures	409,519	371,455	97,093	1,003,170
Excess (Deficiency) of Revenues Over (Under) Expenditures	113,362	48,917	-	164,544
Other Financing Sources (Uses):				
Transfer from other funds	-	-	-	25,552
Total other financing sources (uses)	-	-	-	25,552
Net change in fund balances	113,362	48,917	-	190,096
Fund Balances, beginning of year	209,208	66,889	-	932,182
Fund Balances, end of year	$ 322,570	$ 115,806	$ -	$ 1,122,278

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, 2017

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 6,968	$ 9,838	$ 2,870
Interest earnings	10	308	298
Total Revenues	6,978	10,146	3,168
Expenditures:			
Current:			
Judicial	18,632	18,632	-
Total Expenditures	18,632	18,632	-
Net change in fund balance	(11,654)	(8,486)	3,168
Fund Balance - beginning of year	76,862	76,862	-
Fund Balance - end of year	$ 65,208	$ 68,376	$ 3,168

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, 2017

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ -	$ 13,030	$ 13,030
Total Revenues	-	13,030	13,030
Expenditures:			
Current:			
Public Safety	560	560	-
Total Expenditures	560	560	-
Net change in fund balance	(560)	12,470	13,030
Fund Balance - beginning of year	18,071	18,071	-
Fund Balance - end of year	$ 17,511	$ 30,541	$ 13,030

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, 2017

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 3,500	$ 480	$ (3,020)
Fines and forfeitures	4,500	8,032	3,532
Interest earnings	100	165	65
Total Revenues	8,100	8,677	577
Expenditures:			
Current:			
Health and Welfare	8,100	-	8,100
Total Expenditures	8,100	-	8,100
Net change in fund balance	-	8,677	8,677
Fund Balance - beginning of year	78,392	78,392	-
Fund Balance - end of year	$ 78,392	$ 87,069	$ 8,677

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, 2017

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 13,675	$ 20,713	$ 7,038
Interest earnings	-	37	37
Total Revenues	13,825	20,750	6,925
Expenditures:			
Current:			
Public Safety	17,752	17,752	-
Total Expenditures	17,752	17,752	-
Net change in fund balance	(3,927)	2,998	6,925
Fund Balance - beginning of year	18,616	18,616	-
Fund Balance - end of year	$ 14,689	$ 21,614	$ 6,925

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, 2017

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 55,000	$ 55,072	$ 72
Charges for services	6,000	5,832	(168)
Total Revenues	61,000	60,904	(96)
Expenditures:			
Current:			
Health and welfare	86,341	82,324	4,017
Total Expenditures	86,341	82,324	4,017
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,341)	(21,420)	3,921
Other Financing Sources:			
Transfers from General Fund	25,341	25,552	211
Total Other Financing Sources	25,341	25,552	211
Net change in fund balance	-	4,132	4,132
Fund Balance - beginning of year	11,928	11,928	-
Fund Balance - end of year	$ 11,928	$ 16,060	$ 4,132

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, 2017

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 6,200	$ 2,971	$ (3,229)
Interest earnings	30	567	537
Total Revenues	6,230	3,538	(2,692)
Expenditures:			
Current:			
General government	6,230	-	6,230
Total Expenditures	6,230	-	6,230
Net change in fund balance	-	3,538	3,538
Fund Balance - beginning of year	389,797	389,797	-
Fund Balance - end of year	$ 389,797	$ 393,335	$ 3,538

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, 2017

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 3,500	$ 2,043	$ (1,457)
Fines and forfeitures	3,165	8,145	4,980
Interest earnings	-	135	135
Total Revenues	6,665	10,323	3,658
Expenditures:			
Current:			
Health and welfare	6,665	5,835	830
Total Expenditures	6,665	5,835	830
Net change in fund balance	-	4,488	4,488
Fund Balance - beginning of year	62,419	62,419	-
Fund Balance - end of year	$ 62,419	$ 66,907	$ 4,488

CRAWFORD COUNTY, GEORGIA

COMMUNITY DEVELOPMENT BLOCK GRANT - WATER IMPROVEMENTS
14p-y-039-1-5745
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Department of Community Affairs	$ 305,356	$ 97,093	$ 402,449	$ 500,000
Total Revenues	305,356	97,093	402,449	500,000
EXPENDITURES				
Contingencies - Unprogramed Funds	-	-	-	22,245
Water Facilities	274,806	52,414	327,220	407,755
Engineering - Water/Sewer Improvements	30,550	18,429	48,979	40,000
Administration	-	26,250	26,250	30,000
Total Expenditures	305,356	97,093	402,449	500,000
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	$ -	$ -	$ -	$ -

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, 2017

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
Total - All Agency Funds				
Assets				
Cash and cash equivalents	$ 359,886	$ 6,085,298	$ 6,110,010	$ 335,174
Certificates of deposit	48,799	122	-	48,921
Total Assets	$ 408,685	$ 6,085,420	$ 6,110,010	$ 384,095
Liabilities				
Due to State of Georgia	$ 117,538	$ 991,739	$ 1,018,016	$ 91,261
Due to Board of Education	104,478	4,332,622	4,326,152	110,948
Due to Other Governments	4,227	32,528	33,406	3,349
Funds held in escrow	144,304	451,184	450,158	145,330
Due to others	38,138	277,347	282,278	33,207
Total Liabilities	$ 408,685	$ 6,085,420	$ 6,110,010	$ 384,095

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
Superior Court				
Assets				
Cash and cash equivalents	$ 27,854	$ 113,873	$ 117,079	$ 24,648
Certificates of deposit	48,799	122	-	48,921
Total Assets	$ 76,653	$ 113,995	$ 117,079	$ 73,569
Liabilities				
Funds held in escrow	$ 73,162	$ 3,120	$ 3,084	$ 73,198
Due to others	3,491	110,875	113,995	371
Total Liabilities	$ 76,653	$ 113,995	$ 117,079	$ 73,569
Magistrate Court				
Assets				
Cash and cash equivalents	$ 3,445	$ 35,570	$ 34,909	$ 4,106
Total Assets	$ 3,445	$ 35,570	$ 34,909	$ 4,106
Liabilities				
Due to others	$ 3,445	$ 35,570	$ 34,909	$ 4,106
Total Liabilities	$ 3,445	$ 35,570	$ 34,909	$ 4,106

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
(CONTINUED)

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
Probate Court				
Assets				
Cash and cash equivalents	$ 13,214	$ 93,476	$ 96,361	$ 10,329
Total Assets	$ 13,214	$ 93,476	$ 96,361	$ 10,329
Liabilities				
Due to others	$ 13,214	$ 93,476	$ 96,361	$ 10,329
Total Liabilities	$ 13,214	$ 93,476	$ 96,361	$ 10,329
Sheriff's Department				
Assets				
Cash and cash equivalents	$ 17,988	$ 32,661	$ 32,248	$ 18,401
Total Assets	$ 17,988	$ 32,661	$ 32,248	$ 18,401
Liabilities				
Due to Others	$ 17,988	$ 32,661	$ 32,248	$ 18,401
Total Liabilities	$ 17,988	$ 32,661	$ 32,248	$ 18,401

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
(CONTINUED)

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
Tax Commissioner's Office				
Assets				
Cash and cash equivalents	$ 297,385	$ 5,804,953	$ 5,824,648	$ 277,690
Total Assets	$ 297,385	$ 5,804,953	$ 5,824,648	$ 277,690
Liabilities				
Due to State of Georgia	$ 117,538	$ 991,739	$ 1,018,016	$ 91,261
Due to Board of Education	104,478	4,332,622	4,326,152	110,948
Due to Other Governments	4,227	32,528	33,406	3,349
Funds held in escrow	71,142	448,064	447,074	72,132
Total Liabilities	$ 297,385	$ 5,804,953	$ 5,824,648	$ 277,690
Alternative Dispute Resolution				
Assets				
Cash and cash equivalents	$ -	$ 4,765	$ 4,765	$ -
Total Assets	$ -	$ 4,765	$ 4,765	$ -
Liabilities				
Due to others	$ -	$ 4,765	$ 4,765	$ -
Total Liabilities	$ -	$ 4,765	$ 4,765	$ -

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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	$ 502,234	$ 315,348	$ 817,582
Roads, Streets and Bridges	180,000	180,000	43,089	-	43,089
Public Safety Improvements and Equipment	180,000	180,000	65,513	-	65,513
Recreation Facilities and Improvements	180,000	180,000	6,165	20,969	27,134
City of Roberta Water / Wastewater and Public Safety Equipment	420,000	420,000	103,891	73,202	177,093
Totals	$ 3,000,000	$ 3,000,000	$ 720,892	$ 409,519	$ 1,130,411

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
SEPTEMBER 30, 2017

ASSETS		
Cash and cash equivalents	$	408,798
Accounts receivable		15,335
Note receivable		32,621
Total Assets	$	456,754
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$	7,802
Unearned revenues		4,000
Total Liabilities		11,802
Fund Balance:		
Nonspendable		3,907
Unassigned		441,045
Total Fund Balance		444,952
Total Liabilities and Fund Balance	$	456,754

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, 2017

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

Total Fund Balances - component unit	$	444,952
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		3,796,458
Accumulated depreciation		(1,243,007)
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		(78,806)
Total net position of component unit	$	2,919,597

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, 2017

Revenues:		
Intergovernmental revenue	$	41,124
Rental income		195,362
Utility income		829
Interest earnings		4,440
Other miscellaneous revenues		1,502
Total Revenues		243,257
Expenditures:		
Current:		
Economic development		110,910
Debt Service		
Principal		63,119
Interest		3,225
Capital Outlay		220,322
Total Expenditures		397,576
Net change in fund balance		(154,319)
Fund Balance, beginning of year		599,271
Fund Balance, end of year	$	444,952

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, 2017

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

Net Change in Fund Balances - component unit	$	(154,319)
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		
Total capital outlays		220,321
Total depreciation		(63,010)
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		63,119
Change in net position of component unit	$	66,111

GOVERNMENTAL REPORT

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, 2017, 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 22, 2018. 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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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*.

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 22, 2018