CRAWFORD COUNTY, GEORGIA



ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

CRAWFORD COUNTY, GEORGIA

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Crawford County Board of Health, which represents 8 percent, 0 percent, and 42 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, 2018, 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 and the notes to the required supplementary information on page 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors 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 projects constructed 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 projects constructed 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 relates 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and

individual nonmajor fund financial statements and schedules, the schedule of projects constructed 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 June 12, 2019, 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
June 12, 2019

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, 2018. 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, 2017, by $18,511,726 (net position) and at September 30, 2018, by $19,020,983 (net position). Of this amount, ($1,054,928) represents unrestricted net position, which is an increase in unrestricted net position from the prior year of $613,671.

- At September 30, 2018, the County's total fund balances as summarized for all governmental fund types on page 17 of the financial statements were $2,396,174. At September 30, 2017, the County's total fund balances as summarized for all governmental funds were $2,448,678, a decrease of $52,504, or 2.1% from the 2017 fiscal year.

Overview of the Financial Statements

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

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

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

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying

event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

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

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

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

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

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

Crawford County maintains governmental funds to account for the following activities: General; Special Revenue (Sheriff's Department Drug Fund, Jail Fund, Drug Education, Law Library, Revolving Loan, Transit, and Crime Victim) and Capital Projects (SPLOST 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 $18,511,726 at the close of the 2017 fiscal year and by $19,020,983 at the close of the 2018 fiscal year, an increase of $509,257 or 2.75%. Of the $18,511,726, $8,819,970 resulted from County's governmental activities and $9,691,756 resulted from the County's business-type activities in 2017. In comparison, for fiscal year 2018, of the $19,020,983, $9,367,399 resulted from the County's governmental activities and $9,653,584 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	2018	2017	2018	2017	2018
Current and other assets	$ 6,707,722	$ 7,082,524	$ 103,391	$ 162,912	$ 6,811,113	$ 7,245,436
Capital assets	10,079,406	10,362,253	11,391,954	11,223,823	21,471,360	21,586,076
Total assets	16,787,128	17,444,777	11,495,345	11,386,735	28,282,473	28,831,512
Deferred outflows of resources	283,078	241,380	-	-	283,078	241,380
Other liabilities	421,892	1,187,219	16,732	94,922	438,624	1,282,141
Long-term liabilities outstanding	4,146,985	3,191,214	1,786,857	1,638,229	5,933,842	4,829,443
Total liabilities	4,568,877	4,378,433	1,803,589	1,733,151	6,372,466	6,111,584
Deferred inflows of resources						
Property taxes	3,590,822	3,706,732	-	-	3,590,822	3,706,732
Resources related to pensions	90,537	233,593	-	-	90,537	233,593
	3,681,359	3,940,325	-	-	3,681,359	3,940,325
Net Position:						
Net investment in capital assets	9,493,663	9,902,146	9,605,097	9,509,771	19,098,760	19,411,917
Restricted	1,070,052	642,807	11,513	21,187	1,081,565	663,994
Unrestricted	(1,743,745)	(1,177,554)	75,146	122,626	(1,668,599)	(1,054,928)
Total net position	$ 8,819,970	$ 9,367,399	$ 9,691,756	$ 9,653,584	$ 18,511,726	$ 19,020,983

An additional portion of Crawford County's total net position (5.61% in 2017 and 3.49% in 2018) 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 increased the County's net position by $881,092 in 2017 and by $547,429 in 2018. Key elements of this increase/decrease are as follows:

Crawford County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2017	2018	2017	2018	2017	2018
Revenues:						
Program revenues						
Charges for services	$ 1,470,869	$ 1,530,528	$ 377,289	$ 372,950	$ 1,848,158	$ 1,903,478
Operating grants and contributions	706,033	658,865	-	-	706,033	658,865
Capital grants and contributions	97,093	71,052	138,554	71,052	235,647	142,104
General revenues:						
Property taxes	4,530,044	4,364,654	-	-	4,530,044	4,364,654
Sales taxes	941,129	984,627	-	-	941,129	984,627
Other taxes	799,829	849,873	-	-	799,829	849,873
Unrestricted investment earnings	4,840	8,583	13	33	4,853	8,616
Miscellaneous	117,429	99,157	-	-	117,429	99,157
Total revenues	8,667,266	8,567,339	515,856	444,035	9,183,122	9,011,374
Expenses:						
General government	1,998,923	2,246,794	-	-	1,998,923	2,246,794
Judicial	894,230	862,538	-	-	894,230	862,538
Public safety	2,274,313	2,179,849	-	-	2,274,313	2,179,849
Public works	2,045,849	2,069,017	-	-	2,045,849	2,069,017
Health and welfare	211,686	247,357	-	-	211,686	247,357
Recreation	179,251	208,424	-	-	179,251	208,424
Community and economic development	92,484	126,176	-	-	92,484	126,176
Interest on long-term debt	89,438	79,755	-	-	89,438	79,755
Issuance costs	-	-	-	-	-	-
Water	-	-	514,306	482,207	514,306	482,207
Total expenses	7,786,174	8,019,910	514,306	482,207	8,300,480	8,502,117
Change in net position	881,092	547,429	1,550	(38,172)	882,642	509,257
Net position, beginning	7,938,878	8,819,970	9,690,206	9,691,756	17,629,084	18,511,726
Net position, ending	$ 8,819,970	$ 9,367,399	$ 9,691,756	$ 9,653,584	$ 18,511,726	$ 19,020,983

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 2018 fiscal year, the County's governmental funds reported combined ending fund balances of $2,396,174 a decrease of $52,504 in comparison with the prior year. Unassigned general fund balance increased $2,762. 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, (3) assigned, or (4) unassigned. Approximately 83.2% 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 $1,384,552 for which all was unassigned with the exception of $232,620. Of this, $218,527 was shown as nonspendable for prepaids and $14,093 was classified as assigned fund balance for the jail's commissary fund and the transit fund. The fund balance of the County's total general fund increased by $58,152 during fiscal year 2018. The County's revenues collected in 2018 was more than the final budget by $289,945. The County's expenditures were more than the final budget by $224,653. When combined with transfers out of the general fund ($55,471), insurance recoveries of $20,209 and debt service payments ($125,632 in principal and $11,228 in interest), the net result was the increase of $58,152.

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 2018 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 $295,042. 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 (55%) 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, 2018, the proprietary fund indicates total net position of $9,653,584. This is a decrease in total net position for the proprietary fund in the amount of $38,172.

Crawford County
Enterprise Net Operating Income,
Nonoperating Expenses and Transfers

	2017	2018
Net operating (loss)/income:		
Water Fund	$ (67,870)	$ (43,019)
Total net operating (loss)/income	(67,870)	(43,019)
Nonoperating expenses	(62,830)	(66,205)
Loss before transfers and contributions	(130,700)	(109,224)
Capital Contributions	132,250	71,052
Changes in net position	$ 1,550	$ (38,172)

Capital Asset and Debt Administration

Capital assets. Crawford County's investment in capital assets for its governmental activities as of September 30, 2018 increased $282,847 to $10,362,253 (net of accumulated depreciation). Additionally, the County's investment in capital assets for its business-type activities as of September 30, 2018 decreased $168,131 to $11,223,823. 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	2018	2017	2018	2017	2018
Land	$ 625,575	$ 625,575	$ 26,000	$ 26,000	$ 651,575	$ 651,575
Construction in progress	-	79,264	452,977	-	452,977	79,264
Buildings and improvements	3,196,006	3,106,156	20,295	16,913	3,216,301	3,123,069
Machinery and equipment	703,246	749,621	7,996	2,664	711,242	752,285
Vehicles	1,131,866	1,004,378	-	-	1,131,866	1,004,378
Infrastructure	4,157,177	4,554,899	10,884,686	11,178,246	15,041,863	15,733,145
Land improvements	265,536	242,360	-	-	265,536	242,360
Total	$ 10,079,406	$ 10,362,253	$ 11,391,954	$ 11,223,823	$ 21,471,360	$ 21,586,076

Long-term debt. At the end of the current fiscal year, Crawford County had total outstanding debt of $5,293,344 of which $1,714,052 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 nine (9) years of monitoring remaining. The costs of monitoring have been estimated based on what it would cost to perform all postclosure care in 2018. 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	$ 2,750,000	$ -	$ 245,000	$ 2,505,000	$ 250,000
Notes payable	15,651	-	15,651	-	-
Capital leases	570,092	-	109,985	460,107	112,078
Net pension liability	525,242	-	171,057	354,185	-
Landfill postclosure	286,000	-	26,000	260,000	26,000
	$ 4,146,985	$ -	$ 567,693	$ 3,579,292	$ 388,078
Business-type activities:					
Revenue bonds	$ 1,678,198	$ -	$ 43,531	$ 1,634,667	$ 45,165
Notes payable	108,659	-	29,274	79,385	30,658
Total	$ 1,786,857	$ -	$ 72,805	$ 1,714,052	$ 75,823

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 3.7%. The rate for Middle Georgia is slightly higher at 3.9%. The rate for the State of Georgia is 3.9%. (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, 2018

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
ASSETS					
Cash and cash equivalents	$ 2,519,423	$ 109,874	$ 2,629,297	$ 471,686	$ 289,317
Receivables, net of allowance					
Taxes	3,724,580	-	3,724,580	-	-
Accounts	135,185	38,430	173,615	341,241	-
Notes receivable	336,166	-	336,166	204,688	-
Due from other governments	119,619	-	119,619	-	17,315
Internal balances	16,357	(16,357)	-	-	-
Prepaid items	227,460	9,778	237,238	-	-
Due from component unit	3,734	-	3,734	-	-
Restricted cash	-	21,187	21,187	-	-
Capital assets					
Non depreciable	704,839	26,000	730,839	392,333	-
Depreciable assets, net	9,657,414	11,197,823	20,855,237	2,141,276	9,791
Total Assets	17,444,777	11,386,735	28,831,512	3,551,224	316,423
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pensions	241,380	-	241,380	-	52,581
Deferred outflows of resources related to OPEB	-	-	-	-	34,047
Total deferred outflows of resources	241,380	-	241,380	-	86,628

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2018
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
LIABILITIES					
Accounts payable	230,775	6,142	236,917	7,759	3,151
Accrued salaries and benefits	115,575	1,937	117,512	-	5,117
Accrued interest	23,492	3,161	26,653	-	-
Unearned revenue	424,073	-	424,073	4,000	-
Due to primary government	-	-	-	3,734	-
Customer deposits payable	-	7,859	7,859	-	-
Due to other governments	5,226	-	5,226	-	14,321
Noncurrent liabilities:					
Due within one year					
Bonds payable	250,000	45,165	295,165	-	-
Notes payable	-	30,658	30,658	24,051	-
Capital leases	112,078	-	112,078	-	-
Landfill postclosure	26,000	-	26,000	-	-
Due in more than one year					
Bonds payable	2,255,000	1,589,502	3,844,502	-	-
Notes payable	-	48,727	48,727	312,127	-
Capital leases	348,029	-	348,029	-	-
Landfill postclosure	234,000	-	234,000	-	-
Compensated absences	-	-	-	-	31,806
Net pension liability	354,185	-	354,185	-	260,250
Net OPEB liability	-	-	-	-	221,427
Total Liabilities	4,378,433	1,733,151	6,111,584	351,671	536,072
DEFERRED INFLOWS OF RESOURCES					
Deferred revenue - property taxes	3,706,732	-	3,706,732	-	-
Deferred inflows of resources related to pensions	233,593	-	233,593	-	3,965
Deferred inflows of resources related to OPEB	-	-	-	-	17,211
Total deferred inflows of resources	3,940,325	-	3,940,325	-	21,176
NET POSITION					
Net investment in capital assets	9,902,146	9,509,771	19,411,917	2,197,431	9,791
Restricted for					
Capital outlay	295,080	-	295,080	-	-
Other restrictions	371,778	21,187	392,965	-	-
Unrestricted (deficit)	(1,201,605)	122,626	(1,078,979)	1,002,122	(163,988)
Total Net Position	$ 9,367,399	$ 9,653,584	$ 19,020,983	$ 3,199,553	$ (154,197)

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, 2018

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	$ 2,246,794	$ 358,067	$ 24,202	$ -
Public safety	2,179,849	7,356	54,144	-
Public works	2,069,017	731,845	417,212	71,052
Judicial	862,538	331,513	2,600	-
Health and welfare	247,357	5,761	110,707	-
Culture and recreation	208,424	95,986	50,000	-
Housing and development	126,176	-	-	-
Interest on long-term debt	79,755	-	-	-
Total governmental activities	8,019,910	1,530,528	658,865	71,052
Business-type Activities				
Water Fund	482,207	372,950	-	71,052
Total business-type activities	482,207	372,950	-	71,052
Total Primary Government	$ 8,502,117	$ 1,903,478	$ 658,865	$ 142,104
Component Units:				
Development Authority	$ 337,265	$ 212,329	$ 36,335	$ -
Health Department	385,632	164,519	278,477	-
Total Component Units	$ 722,897	$ 376,848	$ 314,812	$ -

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

Change in Net Position

Net Position - Beginning of Year, restated

Net Position (Deficit) - 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, 2018
(CONTINUED)

	Net (Expense) Revenue and Changes in Net Position				
	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Development Authority	Health Department
	$ (1,864,525)	$ -	$ (1,864,525)		
	(2,118,349)	-	(2,118,349)		
	(848,908)	-	(848,908)		
	(528,425)	-	(528,425)		
	(130,889)	-	(130,889)		
	(62,438)	-	(62,438)		
	(126,176)	-	(126,176)		
	(79,755)	-	(79,755)		
	(5,759,465)	-	(5,759,465)		
	-	(38,205)	(38,205)		
	-	(38,205)	(38,205)		
	(5,759,465)	(38,205)	(5,797,670)		
				$ (88,601)	$ -
				-	57,364
				(88,601)	57,364
	4,364,654	-	4,364,654	-	-
	984,627	-	984,627	-	-
	849,873	-	849,873	-	-
	8,583	33	8,616	4,660	758
	-	-	-	338,681	-
	99,157	-	99,157	25,216	-
	6,306,894	33	6,306,927	368,557	758
	547,429	(38,172)	509,257	279,956	58,122
	8,819,970	9,691,756	18,511,726	2,919,597	(212,319)
	$ 9,367,399	$ 9,653,584	$ 19,020,983	$ 3,199,553	$ (154,197)

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

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 1,435,145	$ 1,084,278	$ 2,519,423
Taxes receivable	3,724,580	-	3,724,580
Accounts receivable, net	135,185	-	135,185
Notes receivable	-	336,166	336,166
Due from other governments	66,035	53,584	119,619
Due from other funds	21,955	-	21,955
Due from component unit	3,734	-	3,734
Prepaid items	218,527	8,933	227,460
Total Assets	$ 5,605,161	$ 1,482,961	$ 7,088,122
LIABILITIES			
Accounts payable	$ 197,050	$ 33,725	$ 230,775
Accrued liabilities	112,858	2,717	115,575
Unearned revenue	-	424,073	424,073
Due to other governments	-	5,226	5,226
Due to other funds	-	5,598	5,598
Total Liabilities	309,908	471,339	781,247
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue - property taxes	3,706,732	-	3,706,732
Unavailable revenue - property taxes	203,969	-	203,969
Total Deferred Inflows of Resources	3,910,701	-	3,910,701
FUND BALANCES			
Nonspendable	218,527	321,048	539,575
Restricted	-	666,858	666,858
Assigned	14,093	23,754	37,847
Unassigned	1,151,932	(38)	1,151,894
Total Fund Balances	1,384,552	1,011,622	2,396,174
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 5,605,161	$ 1,482,961	$ 7,088,122

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, 2018

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

Total Fund Balances - Governmental Funds	$	2,396,174
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		21,443,053
Accumulated depreciation		(11,080,800)
Deferred outflows of resources		
Pension contributions		241,380
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.		203,969
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		(2,505,000)
Capital leases payable		(460,107)
Landfill		(260,000)
Net pension liability		(354,185)
Accrued interest payable		(23,492)
Deferred inflows of resources		
Pension contributions		(233,593)
Total Net Position of Governmental Activities	$	9,367,399

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, 2018

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	$ 4,431,685	$ -	$ 4,431,685
Sales taxes	437,608	547,019	984,627
Other taxes	849,873	-	849,873
Licenses and permits	75,398	-	75,398
Intergovernmental revenue	76,312	599,461	675,773
Charges for services	1,295,776	5,761	1,301,537
Fines and forfeitures	108,928	44,665	153,593
Interest earnings	7,811	772	8,583
Other miscellaneous revenues	78,948	-	78,948
Total Revenues	7,362,339	1,197,678	8,560,017
Expenditures:			
Current:			
General government	2,271,413	27	2,271,440
Judicial	804,328	5,062	809,390
Public safety	1,971,079	22,127	1,993,206
Public works	1,702,103	533,056	2,235,159
Health and welfare	80,290	108,797	189,087
Culture and recreation	177,634	-	177,634
Housing and community development	125,218	-	125,218
Intergovernmental	-	76,583	76,583
Debt Service			
Principal	125,632	245,000	370,632
Interest	11,228	68,527	79,755
Capital Outlay	-	304,626	304,626
Total Expenditures	7,268,925	1,363,805	8,632,730
Excess (Deficiency) of Revenues Over (Under) Expenditures	93,414	(166,127)	(72,713)
Other Financing Sources (Uses):			
Insurance recoveries	20,209	-	20,209
Transfers from other funds	-	55,471	55,471
Transfers to other funds	(55,471)	-	(55,471)
Total other financing sources (uses)	(35,262)	55,471	20,209
Net change in fund balances	58,152	(110,656)	(52,504)
Fund Balance, beginning of year	1,326,400	1,122,278	2,448,678
Fund Balance, end of year	$ 1,384,552	$ 1,011,622	$ 2,396,174

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, 2018

Amounts reported for governmental activities in the statement of activities are different because:		
Net Change in Fund Balances - total governmental funds	$	(52,504)
Capital Assets		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.		
Total capital outlays		1,011,853
Total depreciation		(719,598)
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		(9,408)
Deferred outflows of resources related to pensions is not available during the current period and		
Change in deferred outflows of resources related to pensions		(41,698)
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		245,000
Notes payable		15,651
Capital leases		109,985
Net pension liability		171,057
Landfill		26,000
Accrued interest on debt		1,178
Deferred inflows of resources related to pensions is not available during the current period and		
Change in deferred inflows of resources related to pensions		(143,056)
Revenues		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(67,031)
Change in Net Position of Governmental Activities	$	547,429

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, 2018

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 4,447,600	$ 4,447,600	$ 4,431,685	$ (15,915)
Sales taxes	410,000	410,000	437,608	27,608
Other taxes	786,500	786,500	849,873	63,373
Licenses and permits	67,500	67,500	75,398	7,898
Intergovernmental revenue	29,500	29,500	76,312	46,812
Charges for services	1,202,335	1,202,335	1,295,776	93,441
Fines and forfeitures	90,000	90,000	108,928	18,928
Interest earnings	2,800	2,800	7,811	5,011
Other miscellaneous revenues	36,159	36,159	78,948	42,789
Total Revenues	7,072,394	7,072,394	7,362,339	289,945
Expenditures				
Current				
General government:				
County administrator	67,950	67,950	44,398	23,552
County commission	1,136,097	1,232,490	1,232,490	-
Grounds maintenance	210,359	210,359	179,979	30,380
Elections	125,130	125,130	106,920	18,210
Planning and zoning	126,163	153,974	153,974	-
Tax assessors	318,907	323,568	323,568	-
Tax commissioner	244,500	254,840	224,200	30,640
Board of equalization	7,680	7,680	5,884	1,796
Total general government	2,236,786	2,375,991	2,271,413	104,578
Judicial:				
District attorney	7,920	7,920	6,567	1,353
Magistrate court	141,657	141,657	135,332	6,325
Probate court	136,987	136,987	131,545	5,442
Superior court	293,142	341,131	341,131	-
Clerk of superior court	190,975	190,975	189,753	1,222
Total judicial:	770,681	818,670	804,328	14,342

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, 2018
(CONTINUED)

	Budget			Variance with
	Original	Final	Actual	Final Budget
Expenditures				
Current				
Public safety:				
Coroner	31,940	32,989	32,989	-
Fire department	148,693	148,693	118,663	30,030
Emergency management	45,466	60,166	60,166	-
Jail	508,990	508,990	494,376	14,614
Dispatcher	327,911	327,911	283,648	44,263
Sheriff	969,574	981,237	981,237	-
Total public safety	2,032,574	2,059,986	1,971,079	88,907
Public works:				
Roads	656,041	793,490	793,490	-
Shop	214,410	246,593	246,593	-
Waste collection	527,000	553,862	553,862	-
Waste disposal	98,050	108,158	108,158	-
Total public works	1,495,501	1,702,103	1,702,103	-
Health and welfare:				
Health and welfare	70,000	72,937	72,937	-
Older Americans Council	8,350	8,350	3,353	4,997
Welfare	4,000	4,000	4,000	-
Total health and welfare	82,350	85,287	80,290	4,997
Culture and recreation:				
Recreation	144,000	147,516	147,516	-
Libraries	26,095	30,118	30,118	-
Total culture and recreation	170,095	177,634	177,634	-

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, 2018
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current				
Housing and community development:				
Forest resources	16,699	16,699	12,524	4,175
Extension office	52,673	52,673	46,950	5,723
Conservation	42,670	42,670	40,744	1,926
Development authority	25,000	25,000	25,000	-
Total housing and community development	137,042	137,042	125,218	11,824
Total current expenditures	6,925,029	7,356,713	7,132,065	224,648
Debt service:				
Principal	125,637	125,637	125,632	5
Interest	11,228	11,228	11,228	-
Total debt service	136,865	136,865	136,860	5
Total expenditures	7,061,894	7,493,578	7,268,925	224,653
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,500	(421,184)	93,414	514,598
Other Financing Sources (Uses):				
Insurance recoveries	-	-	20,209	20,209
Transfers to other funds	(10,500)	(55,471)	(55,471)	-
Total Other Financing Sources (Uses)	(10,500)	(55,471)	(35,262)	20,209
Net Change in fund balance	-	(476,655)	58,152	534,807
Fund Balance, beginning of year	1,326,400	1,326,400	1,326,400	-
Fund Balance, end of year	$ 1,326,400	$ 849,745	$ 1,384,552	$ 534,807

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2018

	Business-type Activities - Enterprise Fund
	Water Fund
ASSETS	
Current assets:	
Cash	$ 109,874
Restricted cash	21,187
Accounts receivable, net of allowance for uncollectible accounts	38,430
Prepaid items	9,778
Total current assets	179,269
Noncurrent assets:	
Capital assets:	
Nondepreciable	26,000
Depreciable, net	11,197,823
Total capital assets	11,223,823
Total noncurrent assets	11,223,823
Total assets	11,403,092
LIABILITIES	
Current liabilities:	
Accounts payable	6,142
Accrued liabilities	1,937
Accrued interest	3,161
Customer deposits payable	7,859
Due to other funds	16,357
Current maturities of long term debt	75,823
Total current liabilities	111,279
Long-term liabilities:	
Long-term debt, net of current portion	1,638,229
Total long-term liabilities	1,638,229
Total liabilities	1,749,508
NET POSITION	
Net investment in capital assets	9,509,771
Restricted for	
Water system maintenance	21,187
Unrestricted	122,626
Total net position	$ 9,653,584

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, 2018

	Business-type Activities - Enterprise Fund
	Water Fund
Operating Revenues:	
Charges for services	$ 372,950
Total operating revenues	372,950
Operating Expenses:	
Cost of sales and services	96,749
General and administration	80,037
Depreciation	239,183
Total Operating Expenses	415,969
Operating income	(43,019)
Non-Operating Revenues (Expense):	
Interest income	33
Interest expense	(66,238)
Total Non-Operating Expenses	(66,205)
Loss before capital contributions	(109,224)
Capital contributions	71,052
Change in net position	(38,172)
Net position - beginning of year	9,691,756
Net position - end of year	$ 9,653,584

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, 2018

	Business-type Activities - Enterprise Fund
	Water Fund
Cash Flows from Operating Activities:	
Receipts from customers and users	$ 369,074
Payments to employees	(49,974)
Payments to suppliers for goods and services provided	(109,079)
Net Cash Provided by Operating Activities	210,021
Cash Flows from Capital and Related Financing Activities:	
Principal payments on long-term debt	(72,804)
Interest payments on long-term debt	(66,532)
Net Cash Used for Capital and Related Financing Activities	(139,336)
Cash Flows from Investing Activities:	
Interest received	33
Net Cash Provided by Investing Activities	33
Net Decrease in Cash and Cash Equivalents	70,718
Cash and Cash Equivalents - Beginning of Year	60,343
Cash and Cash Equivalents - End of Year	$ 131,061
Classified as:	
Cash	$ 109,874
Restricted Cash	21,187
	$ 131,061
Noncash investing, capital, and financing activities:	
Contributions of capital assets from government	$ 71,052
Total noncash investing, capital, and financing activities	$ 71,052

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, 2018
(CONTINUED)

	Business-type Activities - Enterprise Fund Water Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	$ (43,019)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation	239,183
Changes in Assets and Liabilities:	
(Increase)/decrease in accounts receivables	(4,510)
(Increase)/decrease in prepaid items	(18)
Increase/(decrease) in accounts payable	1,960
Increase/(decrease) in accrued liabilities	66
Increase/(decrease) in due to other funds	15,725
Increase/(decrease) in customer deposits	634
Total adjustments	253,040
Net Cash Provided by Operating Activities	$ 210,021

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2018

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 717,171
Certificates of deposit	45,081
Total Assets	$ 762,252
LIABILITIES	
Due to State of Georgia	$ 77,928
Due to Board of Education	363,563
Due to other governments	3,454
Funds held in escrow	188,185
Due to others	129,122
Total Liabilities	$ 762,252

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, 2018 and the Crawford County Health Department, as of June 30, 2018. 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, 2018 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.

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. 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 2018 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 2019 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 Balance Deficits

At September 30, 2018 the LMIG Fund had a fund balance deficit of $38. The deficit will be funded with subsequent intergovernmental revenue collections.

N. 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, 2018:

	General Fund	Nonmajor Governmental	Total
Fund Balances			
Nonspendable:			
Prepaids	$ 218,527	$ 8,933	$ 227,460
Notes receivable	-	312,115	312,115
Restricted for:			
Capital outlay	-	295,080	295,080
Law enforcement	-	50,260	50,260
Law library	-	72,783	72,783
Drug education	-	95,369	95,369
Revolving loan	-	82,108	82,108
Crime victim	-	71,258	71,258
Assigned			
Transit	-	23,754	23,754
Jail concession	14,093	-	14,093
Unassigned	1,151,932	(38)	1,151,894
Total fund balances	$ 1,384,552	$ 1,011,622	$ 2,396,174

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, 2018, the County's only investments were in certificates of deposit.

At September 30, 2018, the County's certificates of deposit were as follows:

Investment	Maturity	Amount
Certificates of deposit - Agency Funds	91 days	$ 45,081

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, 2018, 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 2017 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 2018 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 2019 budget.

NOTE 5 – RECEIVABLES

Receivables at September 30, 2018, consist of the following:

Receivables:	General Fund	Non-Major Funds	Water Fund	Total
Taxes	$ 3,724,580	$ -	$ -	$ 3,724,580
Notes receivable	-	336,166	-	336,166
Accounts	141,638	-	63,986	205,624
	3,866,218	336,166	63,986	4,266,370
Less allowance for uncollectibles	(6,453)	-	(25,556)	(32,009)
Total receivables	$ 3,859,765	$ 336,166	$ 38,430	$ 4,234,361

NOTE 6 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2018, for the County's individual major funds and non-major funds in the aggregate are as follows:

Receivables:	General Fund	Non-Major Funds	Total
State	$ 29,712	$ 53,240	$ 82,952
Other	36,323	344	36,667
Total receivables	$ 66,035	$ 53,584	$ 119,619

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
Construction in progress	-	79,264	-	79,264
Total	625,575	79,264	-	704,839
Capital assets, being depreciated:				
Buildings and improvements	4,838,328	10,793	-	4,849,121
Equipment	1,991,553	201,225	-	2,192,778
Vehicles	3,266,814	54,327	(149,845)	3,171,296
Infrastructure	9,167,810	666,244	-	9,834,054
Land improvements	690,965	-	-	690,965
Total	19,955,470	932,589	(149,845)	20,738,214
Less accumulated depreciation for:				
Buildings and improvements	(1,642,322)	(100,643)	-	(1,742,965)
Equipment	(1,288,307)	(154,850)	-	(1,443,157)
Vehicles	(2,134,948)	(172,407)	140,437	(2,166,918)
Infrastructure	(5,010,633)	(268,522)	-	(5,279,155)
Land improvements	(425,429)	(23,176)	-	(448,605)
Total	(10,501,639)	(719,598)	140,437	(11,080,800)
Total capital assets, being depreciated, net	9,453,831	212,991	(9,408)	9,657,414
Govemmental activities capital assets, net	$ 10,079,406	$ 292,255	$ (9,408)	10,362,253
			Less related long-term debt outstanding	(460,107)
			Net investment in capital assets	$ 9,902,146

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
Business-type activities					
Capital assets, not being depreciated:					
Land	$ 26,000	$ -	$ -	$ -	$ 26,000
Construction in progress	452,977	71,052	-	(524,029)	-
Total	478,977	71,052	-	(524,029)	26,000
Capital assets, being depreciated:					
Buildings and improvements	50,733	-	-	-	50,733
Vehicles	78,476	-	-	-	78,476
Equipment	113,728	-	-	-	113,728
Water improvements	13,304,140	-	-	524,029	13,828,169
Total	13,547,077	-	-	524,029	14,071,106
Less accumulated depreciation for:					
Buildings and improvements	(30,438)	(3,382)	-	-	(33,820)
Vehicles	(78,476)	-	-	-	(78,476)
Equipment	(105,732)	(5,332)	-	-	(111,064)
Water improvements	(2,419,454)	(230,469)	-	-	(2,649,923)
Total	(2,634,100)	(239,183)	-	-	(2,873,283)
Total capital assets, being depreciated, net	10,912,977	(239,183)	-	524,029	11,197,823
Business-type activities capital assets, net	$ 11,391,954	$ (168,131)	$ -	$ -	11,223,823
			Less related long-term debt outstanding		(1,714,052)
			Net investment in capital assets		$ 9,509,771

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

Governmental activities:	
General government	$ 32,531
Judicial	53,148
Public safety	188,521
Public works	396,776
Health and welfare	9,784
Culture and recreation	37,880
Housing and community development	958
Total depreciation expense - governmental activities	$ 719,598
Business-type activities:	
Water department	$ 239,183
Total depreciation expense - business-type activities	$ 239,183

B. Discretely Presented Component Unit – Development Authority

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 256,097	$ -	$ -	$ 256,097
Construction in progress	-	136,236	-	136,236
Total	256,097	136,236	-	392,333
Capital assets, being depreciated:				
Land improvements	49,929	-	-	49,929
Buildings	3,213,711	-	(155,347)	3,058,364
Buildings improvements	271,146	40,431	-	311,577
Infrastructure - roads	5,575	-	-	5,575
Total	3,540,361	40,431	(155,347)	3,425,445
Less accumulated depreciation for:				
Land improvements	(49,928)	-	-	(49,928)
Buildings	(1,159,771)	(53,562)	25,891	(1,187,442)
Buildings improvements	(27,733)	(13,491)	-	(41,224)
Infrastructure - roads	(5,575)	-	-	(5,575)
Total	(1,243,007)	(67,053)	25,891	(1,284,169)
Total capital assets, being depreciated, net	2,297,354	(26,622)	(129,456)	2,141,276
Total capital assets, net	$ 2,553,451	$ 109,614	$ (129,456)	$ 2,533,609

C. Discretely Presented Component Unit – Department of Health

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Equipment	$ 31,306	$ 8,826	$ -	$ 40,132
Total	31,306	8,826	-	40,132
Less accumulated depreciation for:				
Equipment	(29,173)	(1,168)	-	(30,341)
Total	(29,173)	(1,168)	-	(30,341)
Total capital assets, being depreciated, net	2,133	7,658	-	9,791
Total capital assets, net	$ 2,133	$ 7,658	$ -	$ 9,791

NOTE 8 – LONG-TERM DEBT

The following is a summary of long-term debt activity for the fiscal year ended September 30, 2018.

	Beginning Balance, restated	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds	$ 2,750,000	$ -	$ 245,000	$ 2,505,000	$ 250,000
Notes payable	15,651	-	15,651	-	-
Capital leases payable	570,092	-	109,985	460,107	112,078
Landfill postclosure	286,000	-	26,000	260,000	26,000
Net pension liability	525,242	-	171,057	354,185	-
Governmental activities long-term liabilities	$ 4,146,985	$ -	$ 567,693	$ 3,579,292	$ 388,078
Business-type activities:					
Notes payable	$ 108,659	$ -	$ 29,274	$ 79,385	$ 30,658
Revenue bonds payable	1,678,198	-	43,531	1,634,667	45,165
Business-type activities long-term liabilities	$ 1,786,857	$ -	$ 72,805	$ 1,714,052	$ 75,823
Component unit-Development Authority:					
Notes payable	$ 78,806	$ 300,000	$ 42,628	$ 336,178	$ 24,051
Development Authority long-term liabilities	$ 78,806	$ 300,000	$ 42,628	$ 336,178	$ 24,051
Component unit-Health Department					
Net pension liability	$ 296,881	$ -	$ 36,631	$ 260,250	$ -
Net OPEB liability	256,260	-	34,833	221,427	-
Compensated absences	19,565	16,387	4,146	31,806	-
Health Department long-term liabilities	$ 572,706	$ 16,387	$ 75,610	$ 513,483	$ -

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, 2018:

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.	$ -

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.	$ 79,385

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

Year ending September 30,	Principal	Interest
2019	$ 30,658	$ 3,162
2020	32,109	1,711
2021	16,618	290
Total	$ 79,385	$ 5,163

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, 2018 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 $375,486. 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,	
2019	$ 120,903
2020	304,260
2021	51,461
Total minimum lease payments	476,624
Less amount representing interest	(16,517)
Present value of minimum lease payments	$ 460,107

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, 2018, are as follows:

Description	Original Amount	Interest Rate	Due Date	Amount
Water system construction	$ 1,329,500	3.25%	2042	$ 995,933
Water system construction	806,200	4.50%	2042	638,734
				$ 1,634,667

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

Year ending September 30,	Principal	Interest
2019	$ 45,165	$ 60,351
2020	46,862	58,654
2021	48,625	56,891
2022	50,456	55,060
2023	52,357	53,159
2024-2028	292,989	234,591
2029-2033	352,909	174,671
2034-2038	425,477	102,103
2039-2042	319,827	20,155
Total	$ 1,634,667	$ 815,635

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, 2018, 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	$ 2,505,000
				$ 2,505,000

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

Year ending September 30,	Principal	Interest
2019	$ 250,000	$ 63,126
2020	255,000	56,826
2021	265,000	50,400
2022	270,000	43,722
2023	280,000	36,918
2024-2027	1,185,000	75,474
	$ 2,505,000	$ 326,466

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, 2018, 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 $260,000 over the remaining 10-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, 2018. The County has estimated the post closure costs associated with the landfill to be $560,219. 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, 2018, 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 $1,176,963.

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 balance on both the note payable and note receivable was paid off in fiscal year 2018.

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, 2018 is $36,178.

During fiscal year 2018, the Development Authority borrowed $300,000 from the Crawford County Revolving Loan Fund. Proceeds were used to move equipment, purchase equipment and renovate the D Wing of the Bradbury building. The loans have an interest rate of 3% and are due in 72 monthly payments. Monthly payments are as follows: Bradbury #1 $760; Bradbury #2 $2,279; Bradbury #3 $1,519. Payments begin six months after the first date of production of Bradbury Logistics, LLC's location in Roberta, Georgia but no later than December 1, 2019. The balances on the three notes payable at September 30, 2018 total $300,000.

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

Year ending	Spec Building	
September 30,	Principal	Interest
2019	$ 24,051	$ 252
2020	12,127	35
Total	$ 36,178	$ 287

Year ending	Bradbury #1		Bradbury #2		Bradbury #3	
September 30,	Principal	Interest	Principal	Interest	Principal	Interest
2019	$ -	$ -	$ -	$ -	$ -	$ -
2020	6,419	1,178	19,256	3,534	12,838	2,356
2021	7,917	1,199	23,751	3,597	15,834	2,398
2022	8,158	958	24,474	2,875	16,316	1,916
2023	8,406	710	25,218	2,131	16,812	1,420
2024-2026	19,100	652	57,301	1,954	38,200	1,302
Total	$ 50,000	$ 4,697	$ 150,000	$ 14,091	$ 100,000	$ 9,392

NOTE 9 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2018, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental funds	$ 5,598
	Water Fund	16,357
		$ 21,955

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	$ 55,471
		$ 55,471

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. The Plan was closed for new participation effective October 1, 2012.

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, 2017, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	29
Terminated employees entitled to benefits but not yet receiving them	46
Current active employees	45
Disabled in pay status	-
Total membership in the plan	120

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, 2018, the County reported a net pension liability. The net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of January 1, 2017. An expected total pension liability as of September 30, 2018 was determined using standard roll-forward techniques.

For the year ended September 30, 2018, the County recognized pension expense relative to ACCG in the amount of $137,897. At September 30, 2018, 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	$ 84,079	$ 176,589
Liability (Gain) / Loss	59,781	57,004
Changes of assumptions	97,520	-
	$ 241,380	$ 233,593

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:	
2019	$ 31,270
2020	30,836
2021	(10,172)
2022	(44,147)

Actuarial Assumptions: The total pension liability as of September 30, 2018 was determined by an actuarial valuation as of January 1, 2017 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, 2017 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, 2017	$ 3,155,296	$ 2,630,054	$ 525,242
Changes for the year:			
Service cost	55,327	-	55,327
Interest	223,997	-	223,997
Liability experience (gain)/loss	60,643	-	60,643
Assumption changes	6,609	-	6,609
Employer Contributions	-	124,200	(124,200)
Net investment income	-	421,277	(421,277)
Benefit payments	(131,376)	(131,376)	-
Administrative expense	-	(9,971)	9,971
Other	-	(17,873)	17,873
Net changes	215,200	386,257	(171,057)
Balance at September 30, 2018	$ 3,370,496	$ 3,016,311	$ 354,185

The County's net pension liability is recorded in the Government-Wide Statement of Net Position in the amount of $354,185.

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	$ 754,237	$ 354,185	$ 15,706

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, 2018, there were 80 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, 2018, the County's contribution to the plan was $72,570. There were no employee contributions to the 401 (a) plan.

NOTE 12 – SPECIAL FUNDING DEFINED BENEFIT PENSION PLANS

A. Employees' Retirement System

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

B. Sheriffs' Retirement Fund of Georgia

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

C. 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, 2018, 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 – RELATED PARTY TRANSACTION – COMPONENT UNIT (DEVELOPMENT AUTHORITY OF CRAWFORD COUNTY)

During fiscal year-end September 30, 2018 the Development Authority of Crawford County ("Authority") entered into a contract with Westberry Electrical, Inc. for the replacement of lighting fixtures and other services. The contractor is the brother of a current board member who is also a former board chairman. In accordance with the Authority's policies, the related board member recused himself on voting on bids with this contractor in fiscal year 2018. The total payments to this electrical contractor for fiscal year 2018 were $44,740.

NOTE 17 – RESTATEMENT OF EQUITY BALANCES – CRAWFORD COUNTY BOARD OF HEALTH (COMPONENT UNIT OF CRAWFORD COUNTY, GEORGIA)

New Accounting Standards

During 2018, the Crawford County Board of Health adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.*

The effects of this adjustment are as follows:

	Crawford County Board of Health
Net position September 30, 2017, as previously reported	$ 14,879
Implementation of GASB 75 for OPEB:	
Record Net OPEB Liability	(256,260)
Record OPEB Deferred Outflows / Inflows of Resources	29,062
Net position September 30, 2017, restated	$ (212,319)

NOTE 18 – EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through June 12, 2019, 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, 2018

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY
AND RELATED RATIOS

	2018	2017	2016	2015
Total pension liability				
Service cost	$ 55,327	$ 66,953	$ 59,469	$ 71,497
Interest on total pension liability	223,997	209,501	199,145	187,402
Liability experience (gain) / loss	60,643	28,680	(157,603)	-
Changes of assumptions	6,609	93,194	104,227	-
Benefit payments, including refunds of employee contributions	(131,376)	(72,754)	(61,556)	(71,551)
Net change in total pension liability	215,200	325,574	143,682	187,348
Total pension liability - beginning	3,155,296	2,829,722	2,686,040	2,498,692
Total pension liability - ending	$ 3,370,496	$ 3,155,296	$ 2,829,722	$ 2,686,040
Plan fiduciary net position				
Contributions - employer	$ 124,200	$ 137,182	$ 118,801	$ 276,067
Net investment income	421,277	175,114	19,351	154,267
Benefit payments, including refunds of member contributions	(131,376)	(72,754)	(61,556)	(68,965)
Administrative expenses	(9,971)	(14,921)	(10,934)	(11,602)
Other expenses	(17,873)	(33,592)	(27,622)	(27,249)
Net change in plan fiduciary net position	386,257	191,029	38,040	322,518
Plan fiduciary net position - beginning	2,630,054	2,439,025	2,400,985	2,078,467
Plan fiduciary net position - ending	$ 3,016,311	$ 2,630,054	$ 2,439,025	$ 2,400,985
County's net pension liability (asset)	$ 354,185	$ 525,242	$ 390,697	$ 285,055
Plan fiduciary net position as a percentage of the total pension liability	89.5%	83.4%	86.2%	89.4%
Covered-employee payroll	1,423,727	1,681,414	1,561,014	1,745,776
Net pension liability as a percentage of covered-employee payroll	24.9%	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, 2018

SCHEDULE OF CONTRIBUTIONS

	2018	2017	2016	2015
Actuarially determined contributions	$ 124,200	$ 137,182	$ 118,801	$ 145,800
Contributions in relation to the actuarially determined contribution	124,200	137,182	118,801	145,800
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
County's covered-employee payroll	1,423,727	1,672,951	1,563,171	1,735,714
Contributions as a percentage of covered-employee payroll	8.72%	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, 2017, 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, 2018.

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	N/A
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.

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.

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, 2018

	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	$ 72,955	$ 26,454	$ 95,369	$ 24,398	$ 10,800	$ 58,057	$ 76,512
Notes receivable	-	-	-	-	-	336,166	-
Due from other governments	-	-	-	-	16,113	-	344
Prepaid items	-	-	-	-	8,933	-	-
Total Assets	$ 72,955	$ 26,454	$ 95,369	$ 24,398	$ 35,846	$ 394,223	$ 76,856
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ -	$ -	$ -	$ 592	$ 614	$ -	$ -
Accrued liabilities	172	-	-	-	2,545	-	-
Unearned revenue	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	5,598
Total Liabilities	172	-	-	592	3,159	-	5,598
Fund Balances:							
Nonspendable	-	-	-	-	8,933	312,115	-
Restricted	72,783	26,454	95,369	23,806	-	82,108	71,258
Assigned	-	-	-	-	23,754	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	72,783	26,454	95,369	23,806	32,687	394,223	71,258
Total Liabilities and Fund Balances	$ 72,955	$ 26,454	$ 95,369	$ 24,398	$ 35,846	$ 394,223	$ 76,856

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018
(CONTINUED)

	Capital Projects Funds			Total Nonmajor Governmental Funds
	SPLOST VII	LMIG	CDBG	
ASSETS				
Cash and cash equivalents	$ 294,798	$ 424,935	$ -	$ 1,084,278
Notes receivable	-	-	-	336,166
Due from other governments	37,127	-	-	53,584
Prepaid items	-	-	-	8,933
Total Assets	$ 331,925	$ 424,935	$ -	$ 1,482,961
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	$ 31,619	$ 900	$ -	$ 33,725
Accrued liabilities	-	-	-	2,717
Unearned revenue	-	424,073	-	424,073
Due to other governments	5,226	-	-	5,226
Due to other funds	-	-	-	5,598
Total Liabilities	36,845	424,973	-	471,339
Fund Balances:				
Nonspendable	-	-	-	321,048
Restricted	295,080	-	-	666,858
Assigned	-	-	-	23,754
Unassigned	-	(38)	-	(38)
Total Fund Balances	295,080	(38)	-	1,011,622
Total Liabilities and Fund Balances	$ 331,925	$ 424,935	$ -	$ 1,482,961

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	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	-	-	833	-	107,507	490	2,367
Charges for services	-	-	-	-	5,761	-	-
Fines and forfeitures	9,462	-	7,536	20,189	-	-	7,478
Interest earnings	7	-	181	43	-	398	143
Total Revenues	9,469	-	8,550	20,232	113,268	888	9,988
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Judicial	5,062	-	-	-	-	-	-
Public safety	-	4,087	-	18,040	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	250	-	102,910	-	5,637
Intergovernmental	-	-	-	-	-	-	-
Debt Service							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	49,202	-	-
Total Expenditures	5,062	4,087	250	18,040	152,112	-	5,637
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,407	(4,087)	8,300	2,192	(38,844)	888	4,351
Other Financing Sources (Uses):							
Transfer from other funds	-	-	-	-	55,471	-	-
Total other financing sources (uses)	-	-	-	-	55,471	-	-
Net change in fund balances	4,407	(4,087)	8,300	2,192	16,627	888	4,351
Fund Balances, beginning of year	68,376	30,541	87,069	21,614	16,060	393,335	66,907
Fund Balances (deficit), end of year	$ 72,783	$ 26,454	$ 95,369	$ 23,806	$ 32,687	$ 394,223	$ 71,258

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018
(CONTINUED)

	Capital Projects Funds			Total Nonmajor Governmental Funds
	SPLOST VII	LMIG	CDBG	
Revenues:				
Sales taxes	$ 547,019	$ -	$ -	$ 547,019
Intergovernmental	-	417,212	71,052	599,461
Charges for services	-	-	-	5,761
Fines and forfeitures	-	-	-	44,665
Interest earnings	-	-	-	772
Total Revenues	547,019	417,212	71,052	1,197,678
Expenditures:				
Current:				
General government	27	-	-	27
Judicial	-	-	-	5,062
Public safety	-	-	-	22,127
Public works	-	533,056	-	533,056
Health and welfare	-	-	-	108,797
Intergovernmental	76,583	-	-	76,583
Debt Service				
Principal	245,000	-	-	245,000
Interest	68,527	-	-	68,527
Capital Outlay	184,372	-	71,052	304,626
Total Expenditures	574,509	533,056	71,052	1,363,805
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,490)	(115,844)	-	(166,127)
Other Financing Sources (Uses):				
Transfer from other funds	-	-	-	55,471
Total other financing sources (uses)	-	-	-	55,471
Net change in fund balances	(27,490)	(115,844)	-	(110,656)
Fund Balances, beginning of year	322,570	115,806	-	1,122,278
Fund Balances (deficit), end of year	$ 295,080	$ (38)	$ -	$ 1,011,622

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, 2018

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 5,600	$ 9,462	$ 3,862
Interest earnings	8	7	(1)
Total Revenues	5,608	9,469	3,861
Expenditures:			
Current:			
Judicial	5,608	5,062	546
Total Expenditures	5,608	5,062	546
Net change in fund balance	-	4,407	4,407
Fund Balance - beginning of year	68,376	68,376	-
Fund Balance - end of year	$ 68,376	$ 72,783	$ 4,407

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, 2018

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ -	$ -	$ -
Total Revenues	-	-	-
Expenditures:			
Current:			
Public Safety	4,087	4,087	-
Total Expenditures	4,087	4,087	-
Net change in fund balance	(4,087)	(4,087)	-
Fund Balance - beginning of year	30,541	30,541	-
Fund Balance - end of year	$ 26,454	$ 26,454	$ -

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, 2018

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 1,500	$ 833	$ (667)
Fines and forfeitures	6,500	7,536	1,036
Interest earnings	140	181	41
Total Revenues	8,140	8,550	410
Expenditures:			
Current:			
Health and Welfare	8,140	250	7,890
Total Expenditures	8,140	250	7,890
Net change in fund balance	-	8,300	8,300
Fund Balance - beginning of year	87,069	87,069	-
Fund Balance - end of year	$ 87,069	$ 95,369	$ 8,300

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, 2018

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 17,125	$ 20,189	$ 3,064
Interest earnings	30	43	13
Total Revenues	17,155	20,232	3,077
Expenditures:			
Current:			
Public Safety	18,040	18,040	-
Total Expenditures	18,040	18,040	-
Net change in fund balance	(885)	2,192	3,077
Fund Balance - beginning of year	21,614	21,614	-
Fund Balance - end of year	$ 20,729	$ 23,806	$ 3,077

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, 2018

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 58,645	$ 107,507	$ 48,862
Charges for services	13,032	5,761	(7,271)
Total Revenues	71,677	113,268	41,591
Expenditures:			
Current:			
Health and welfare	102,910	102,910	-
Capital outlay	49,202	49,202	-
Total Expenditures	152,112	152,112	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,435)	(38,844)	41,591
Other Financing Sources:			
Transfers from General Fund	25,500	55,471	29,971
Total Other Financing Sources	25,500	55,471	29,971
Net change in fund balance	(54,935)	16,627	71,562
Fund Balance - beginning of year	16,060	16,060	-
Fund Balance - end of year	$ (38,875)	$ 32,687	$ 71,562

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, 2018

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 766	$ 490	$ (276)
Interest earnings	575	398	(177)
Total Revenues	1,341	888	(453)
Expenditures:			
Current:			
General government	1,341	-	1,341
Total Expenditures	1,341	-	1,341
Net change in fund balance	-	888	888
Fund Balance - beginning of year	393,335	393,335	-
Fund Balance - end of year	$ 393,335	$ 394,223	$ 888

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, 2018

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 3,000	$ 2,367	$ (633)
Fines and forfeitures	5,040	7,478	2,438
Interest earnings	130	143	13
Total Revenues	8,170	9,988	1,818
Expenditures:			
Current:			
Health and welfare	8,170	5,637	2,533
Total Expenditures	8,170	5,637	2,533
Net change in fund balance	-	4,351	4,351
Fund Balance - beginning of year	66,907	66,907	-
Fund Balance - end of year	$ 66,907	$ 71,258	$ 4,351

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, 2018

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Department of Community Affairs	$ 402,449	$ 71,052	$ 473,501	$ 500,000
Total Revenues	402,449	71,052	473,501	500,000
EXPENDITURES				
Contingencies - Unprogramed Funds	-	-	-	22,245
Water Facilities	327,220	67,302	394,522	407,755
Engineering - Water/Sewer Improvements	48,979	-	48,979	40,000
Administration	26,250	3,750	30,000	30,000
Total Expenditures	402,449	71,052	473,501	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, 2018

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
Total - All Agency Funds				
Assets				
Cash and cash equivalents	$ 335,174	$ 6,681,147	$ 6,299,150	$ 717,171
Certificates of deposit	48,921	113	3,953	45,081
Total Assets	$ 384,095	$ 6,681,260	$ 6,303,103	$ 762,252
Liabilities				
Due to State of Georgia	$ 91,261	$ 1,370,476	$ 1,383,809	$ 77,928
Due to Board of Education	110,948	4,809,947	4,557,332	363,563
Due to other governments	3,349	44,165	44,060	3,454
Funds held in escrow	145,330	75,960	33,105	188,185
Due to others	33,207	380,712	284,797	129,122
Total Liabilities	$ 384,095	$ 6,681,260	$ 6,303,103	$ 762,252

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
Superior Court				
Assets				
Cash and cash equivalents	$ 24,648	$ 193,858	$ 89,377	$ 129,129
Certificates of deposit	48,921	113	3,953	45,081
Total Assets	$ 73,569	$ 193,971	$ 93,330	$ 174,210
Liabilities				
Funds held in escrow	$ 73,198	$ 2,066	$ 5,907	$ 69,357
Due to others	371	191,905	87,423	104,853
Total Liabilities	$ 73,569	$ 193,971	$ 93,330	$ 174,210
Magistrate Court				
Assets				
Cash and cash equivalents	$ 4,106	$ 21,586	$ 20,264	$ 5,428
Total Assets	$ 4,106	$ 21,586	$ 20,264	$ 5,428
Liabilities				
Due to others	$ 4,106	$ 21,586	$ 20,264	$ 5,428
Total Liabilities	$ 4,106	$ 21,586	$ 20,264	$ 5,428

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018
(CONTINUED)

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
Probate Court				
Assets				
Cash and cash equivalents	$ 10,329	$ 98,999	$ 97,909	$ 11,419
Total Assets	$ 10,329	$ 98,999	$ 97,909	$ 11,419
Liabilities				
Due to others	$ 10,329	$ 98,999	$ 97,909	$ 11,419
Total Liabilities	$ 10,329	$ 98,999	$ 97,909	$ 11,419
Sheriff's Department				
Assets				
Cash and cash equivalents	$ 18,401	$ 63,524	$ 74,503	$ 7,422
Total Assets	$ 18,401	$ 63,524	$ 74,503	$ 7,422
Liabilities				
Due to Others	$ 18,401	$ 63,524	$ 74,503	$ 7,422
Total Liabilities	$ 18,401	$ 63,524	$ 74,503	$ 7,422

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018
(CONTINUED)

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
Tax Commissioner's Office				
Assets				
Cash and cash equivalents	$ 277,690	$ 6,298,482	$ 6,012,399	$ 563,773
Total Assets	$ 277,690	$ 6,298,482	$ 6,012,399	$ 563,773
Liabilities				
Due to State of Georgia	$ 91,261	$ 1,370,476	$ 1,383,809	$ 77,928
Due to Board of Education	110,948	4,809,947	4,557,332	363,563
Due to other governments	3,349	44,165	44,060	3,454
Funds held in escrow	72,132	73,894	27,198	118,828
Total Liabilities	$ 277,690	$ 6,298,482	$ 6,012,399	$ 563,773
Alternative Dispute Resolution				
Assets				
Cash and cash equivalents	$ -	$ 4,698	$ 4,698	$ -
Total Assets	$ -	$ 4,698	$ 4,698	$ -
Liabilities				
Due to others	$ -	$ 4,698	$ 4,698	$ -
Total Liabilities	$ -	$ 4,698	$ 4,698	$ -

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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	$ 817,582	$ 313,527	$ 1,131,109
Roads, Streets and Bridges	180,000	180,000	43,089	85,000	128,089
Public Safety Improvements and Equipment	180,000	180,000	65,513	99,399	164,912
Recreation Facilities and Improvements	180,000	180,000	27,134	-	27,134
City of Roberta Water / Wastewater and Public Safety Equipment	420,000	420,000	177,093	76,583	253,676
Totals	$ 3,000,000	$ 3,000,000	$ 1,130,411	$ 574,509	$ 1,704,920

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
SEPTEMBER 30, 2018

ASSETS		
Cash and cash equivalents	$	471,686
Accounts receivable		341,241
Notes receivable		204,688
Total Assets	$	1,017,615
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$	7,759
Due to primary government		3,734
Unearned revenues		4,000
Total Liabilities		15,493
Fund Balance:		
Nonspendable		200,000
Unassigned		802,122
Total Fund Balance		1,002,122
Total Liabilities and Fund Balance	$	1,017,615

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, 2018

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

Total Fund Balances - component unit	$	1,002,122
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		3,817,778
Accumulated depreciation		(1,284,169)
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		(336,178)
Total net position of component unit	$	3,199,553

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, 2018

Revenues:		
Intergovernmental revenue	$	36,335
Rental income		211,964
Utility income		365
Interest earnings		4,660
Other miscellaneous revenues		25,216
Total Revenues		278,540
Expenditures:		
Current:		
Economic development		137,162
Debt Service		
Principal		42,628
Interest		3,594
Capital Outlay		176,667
Total Expenditures		360,051
Excess (Deficiency) of Revenues Over (Under) Expenditures		(81,511)
Other Financing Sources		
Insurance recoveries		338,681
Notes payable proceeds		300,000
Total Other Financing Sources		638,681
Net change in fund balance		557,170
Fund Balance, beginning of year		444,952
Fund Balance, end of year	$	1,002,122

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, 2018

Amounts reported for governmental activities in the statement of activities are different because:		
Net Change in Fund Balances - component unit	$	557,170
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		176,667
Total depreciation		(67,053)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins and donations) is to increase net position.		(129,456)
Long-term Debt		
The issuance of bonds and similar long-term debt provides current financial resources to governmental funds and thus contributes to the change in fund balance. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. The adjustments for these items are as follows:		
Note proceeds		(300,000)
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		42,628
Change in net position of component unit	$	279,956

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 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, 2018, 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 June 12, 2019. Our report includes a reference to other auditors who audited the financial statements of the Crawford County Health Department, as described in our report on Crawford County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Crawford County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crawford County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Crawford County, Georgia's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2018-001 that we consider to be a material weakness.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crawford County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Crawford County, Georgia's Response to Finding

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macon, Georgia
June 12, 2019

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

Section I – Summary of Auditor's Results

Financial Statements

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

Federal Awards

There was not an audit of major federal award programs for the fiscal year ended September 30, 2018 due to the total amount expended being less than $750,000.

Section II – Financial Statement Findings

The finding noted on the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*:

2018-001 – Development Authority of Crawford County (Component Unit) – Debt Service Expenditures

CRITERIA
In accordance with generally accepted accounting principles, governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are generally recorded when a liability is incurred. Debt service expenditures are recorded when the obligations are expected to be liquidated with expendable available financial resources.

CONDITION
In performing year-end audit procedures, we identified that the Authority had not recorded the debt service payments for Revolving Loan #1.

CONTEXT
An adjustment of $18,816 was required to correct the reporting of debt services principle payments and $3,104 to correct the reporting of debt service interest payments.

EFFECT
The Authority's debt service expenditures were understated by $21,920.

CAUSE

The Authority did not have adequate internal control procedures in place to insure that all debt service expenditures were properly recorded in the general ledger.

RECOMMENDATION

The Authority should establish procedures to insure the proper recording of debt service expenditures.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

The Development Authority concurs with the finding. Revolving Loan #1 was paid off in fiscal year 2018 and no other principal and/or interest payments are required on this loan. Additionally, the payoff went directly to the County instead of passing through the Development Authority. In the future, the Authority will ensure that payments on other revolving loans are recorded properly.