CRAWFORD COUNTY, GEORGIA



ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

CRAWFORD COUNTY, GEORGIA

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

CRAWFORD COUNTY, GEORGIA

TABLE OF CONTENTS
SEPTEMBER 30, 2019

Page

FINANCIAL SECTION

INDEPENDENT AUDITORS REPORT ..... 1 – 3

MANAGEMENT'S DISCUSSION AND ANALYSIS ..... 4 – 12

FINANCIAL STATEMENTS

Government-wide Financial Statements:
- Statement of Net Position 13-14
- Statement of Activities 15-16

Fund Financial Statements:
- Balance Sheet – Governmental Funds 17
- Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 18
- Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds 19
- Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 20
- Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (GAAP Basis) and Actual – General Fund ..... 21 – 23
- Statement of Net Position – Proprietary Fund 24
- Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Fund 25
- Statement of Cash Flows – Proprietary Fund ..... 26 – 27
- Statement of Fiduciary Assets and Liabilities – Agency Funds 28

Notes to the Financial Statements ..... 29 – 53

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the Net Pension Liability and Related Ratios 54

Schedule of Contributions and Notes to Required Supplementary Information 55

CRAWFORD COUNTY, GEORGIA

TABLE OF CONTENTS
SEPTEMBER 30, 2019
(CONTINUED)

SUPPLEMENTARY INFORMATION

Combining and Individual Fund Statements and Schedules

Combining Balance Sheet – Nonmajor Governmental Funds ..... 56 – 57

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds ..... 58 – 59

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Funds ..... 60 – 66

Project Length Schedule – CDBG 67

Agency Funds

Combining Statement of Changes in Fiduciary Assets and Liabilities 68

Schedule of Changes in Fiduciary Assets and Liabilities ..... 69 – 71

Schedule of Projects Constructed with Special Sales Tax Proceeds 72

Component Unit – Crawford County Development Authority

Balance Sheet 73

Reconciliation of the Balance Sheet of the Component Unit to the Statement of Net Position 74

Statement of Revenues, Expenditures and Changes in Fund Balance 75

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Component Unit to the Statement of Activities 76

GOVERNMENTAL REPORTS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* ..... 77 – 78

Schedule of Findings and Responses 79

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, 2019, 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 10 percent, 0 percent, and 71 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.

1503 Bass Road ▪ Post Office Box 6315 ▪ Macon, Georgia 31208-6315

Phone 478-742-3313 ▪ Facsimile 478-742-0316 ▪ www.clhp.com

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, 2019, 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 54, the schedule of contributions on page 55 and the notes to the required supplementary information on page 55 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 April 16, 2020, 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
April 16, 2020

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, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and the notes to the financial statements.

Financial Highlights

- The assets and deferred outflows of resources of Crawford County exceeded its liabilities and deferred inflows of resources at September 30, 2018, by $19,020,983 (net position) and at September 30, 2019, by $18,977,043 (net position). Of this amount, ($1,360,901) represents unrestricted net position, which is a decrease in unrestricted net position from the prior year of $281,922.

- At September 30, 2019, the County's total fund balances as summarized for all governmental fund types on page 17 of the financial statements were $2,162,069. At September 30, 2018, the County's total fund balances as summarized for all governmental funds were $2,396,174, a decrease of $234,105, or 9.8% from the 2018 fiscal year.

Overview of the Financial Statements

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

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

The statement of net position presents information on all of the County's assets, deferred outflows, deferred inflows, and liabilities, with the difference 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 and deferred outflows exceed liabilities and deferred inflows by $19,020,983 at the close of the 2018 fiscal year and by $18,977,043 at the close of the 2019 fiscal year, a decrease of $43,940 or 0.2%. Of the $19,020,983, $9,367,399 resulted from County's governmental activities and $9,653,584 resulted from the County's business-type activities in 2018. In comparison, for fiscal year 2019, of the $18,977,043, $9,388,337 resulted from the County's governmental activities and $9,588,706 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	
	2018	2019	2018	2019	2018	2019
Current and other assets	$ 7,082,524	$ 6,961,583	$ 162,912	$ 169,118	$ 7,245,436	$ 7,130,701
Capital assets	10,362,253	10,471,820	11,223,823	11,081,681	21,586,076	21,553,501
Total assets	17,444,777	17,433,403	11,386,735	11,250,799	28,831,512	28,684,202
Deferred outflows of resources	241,380	547,461	-	-	241,380	547,461
Other liabilities	1,187,219	1,317,998	94,922	102,836	1,282,141	1,420,834
Long-term liabilities outstanding	3,191,214	3,157,055	1,638,229	1,559,257	4,829,443	4,716,312
Total liabilities	4,378,433	4,475,053	1,733,151	1,662,093	6,111,584	6,137,146
Deferred inflows of resources						
Property taxes	3,706,732	3,907,442	-	-	3,706,732	3,907,442
Resources related to pensions	233,593	210,032	-	-	233,593	210,032
	3,940,325	4,117,474	-	-	3,940,325	4,117,474
Net Position:						
Net investment in capital assets	9,902,146	10,123,790	9,509,771	9,443,453	19,411,917	19,567,243
Restricted	666,858	748,295	21,187	22,406	688,045	770,701
Unrestricted	(1,201,605)	(1,483,748)	122,626	122,847	(1,078,979)	(1,360,901)
Total net position	$ 9,367,399	$ 9,388,337	$ 9,653,584	$ 9,588,706	$ 19,020,983	$ 18,977,043

An additional portion of Crawford County's total net position (3.62% in 2018 and 4.06% in 2019) 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 $547,429 in 2018 and by $20,938 in 2019. Key elements of this increase/decrease are as follows:

Crawford County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2018	2019	2018	2019	2018	2019
Revenues:						
Program revenues						
Charges for services	$ 1,530,528	$ 1,514,932	$ 372,950	$ 387,519	$ 1,903,478	$ 1,902,451
Operating grants and contributions	658,865	861,786	-	-	658,865	861,786
Capital grants and contributions	71,052	54,045	71,052	61,075	142,104	115,120
General revenues:						
Property taxes	4,364,654	4,504,565	-	-	4,364,654	4,504,565
Sales taxes	984,627	990,119	-	-	984,627	990,119
Other taxes	849,873	904,261	-	-	849,873	904,261
Unrestricted investment earnings	8,583	6,587	33	47	8,616	6,634
Miscellaneous	99,157	147,627	-	-	99,157	147,627
Total revenues	8,567,339	8,983,922	444,035	448,641	9,011,374	9,432,563
Expenses:						
General government	2,246,794	2,625,688	-	-	2,246,794	2,625,688
Judicial	862,538	877,036	-	-	862,538	877,036
Public safety	2,179,849	2,128,201	-	-	2,179,849	2,128,201
Public works	2,069,017	2,654,428	-	-	2,069,017	2,654,428
Health and welfare	247,357	305,274	-	-	247,357	305,274
Recreation	208,424	185,494	-	-	208,424	185,494
Community and economic development	126,176	135,960	-	-	126,176	135,960
Interest on long-term debt	79,755	70,903	-	-	79,755	70,903
Water	-	-	482,207	493,519	482,207	493,519
Total expenses	8,019,910	8,982,984	482,207	493,519	8,502,117	9,476,503
Change in net position before transfers	547,429	938	(38,172)	(44,878)	509,257	(43,940)
Transfers	-	20,000	-	(20,000)	-	-
Change in net position	547,429	20,938	(38,172)	(64,878)	509,257	(43,940)
Net position, beginning	8,819,970	9,367,399	9,691,756	9,653,584	18,511,726	19,020,983
Net position, ending	$ 9,367,399	$ 9,388,337	$ 9,653,584	$ 9,588,706	$ 19,020,983	$ 18,977,043

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 2019 fiscal year, the County's governmental funds reported combined ending fund balances of $2,162,069 a decrease of $234,105 in comparison with the prior year. Unassigned general fund balance decreased $90,956. 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 75.9% of the fund balance for the general fund is unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of Crawford County. At the end of the current fiscal year, total fund balance reached $1,398,565 for which all was unassigned with the exception of $337,589. Of this, $322,840 was shown as nonspendable for prepaids and $14,749 was classified as assigned fund balance for the jail's commissary fund and the recreation fund. The fund balance of the County's general fund increased by $14,013 during fiscal year 2019. The County's revenues collected in 2019 were more than the final budget by $538,110. The County's expenditures were less than the final budget by $327,426. When combined with transfers out of the general fund ($12,306), insurance recoveries of $47,542 and debt service payments ($112,078 in principal and $8,583 in interest), the net result was the increase of $14,013.

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 2019 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 $341,028. All activities of the 2009 SPLOST and the 2014 SPLOST

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

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

For the year ended September 30, 2019, the proprietary fund indicates total net position of $9,588,706. This is a decrease in total net position for the proprietary fund in the amount of $64,878.

Crawford County
Enterprise Net Operating Income,
Nonoperating Expenses and Transfers

	2018	2019
Net operating (loss)/income:		
Water Fund	$ (43,019)	$ (42,794)
Total net operating (loss)/income	(43,019)	(42,794)
Nonoperating expenses	(66,205)	(63,159)
Loss before transfers and contributions	(109,224)	(105,953)
Capital Contributions	71,052	61,075
Transfers in/(out)	-	(20,000)
Changes in net position	$ (38,172)	$ (64,878)

Capital Asset and Debt Administration

Capital assets. Crawford County's investment in capital assets for its governmental activities as of September 30, 2019 increased $109,567 to $10,471,820 (net of accumulated depreciation). Additionally, the County's investment in capital assets for its business-type activities as of September 30, 2019 decreased $142,142 to $11,081,681. 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	
	2018	2019	2018	2019	2018	2019
Land	$ 625,575	$ 625,575	$ 26,000	$ 26,000	$ 651,575	$ 651,575
Construction in progress	79,264	47,744	-	61,075	79,264	108,819
Buildings and improvements	3,106,156	3,182,996	16,913	13,531	3,123,069	3,196,527
Machinery and equipment	749,621	942,018	2,664	33,299	752,285	975,317
Vehicles	1,004,378	859,912	-	-	1,004,378	859,912
Infrastructure	4,554,899	4,592,401	11,178,246	10,947,776	15,733,145	15,540,177
Land improvements	242,360	221,174	-		242,360	221,174
Total	$ 10,362,253	$ 10,471,820	$ 11,223,823	$ 11,081,681	$ 21,586,076	$ 21,553,501

Long-term debt. At the end of the current fiscal year, Crawford County had total outstanding debt of $5,220,957 of which $1,638,228 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 eight (8) years of monitoring remaining. The costs of monitoring have been estimated based on what it would cost to perform all postclosure care in 2019. 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	$ 2,505,000	$ -	$ 250,000	$ 2,255,000	$ 255,000
Capital leases	460,107	-	112,077	348,030	144,674
Net pension liability	354,185	339,514	-	693,699	-
Landfill postclosure	260,000	45,705	19,705	286,000	26,000
	$ 3,579,292	$ 385,219	$ 381,782	$ 3,582,729	$ 425,674
Business-type activities:					
Revenue bonds	$ 1,634,667	$ -	$ 45,166	$ 1,589,501	$ 46,862
Notes payable	79,385	-	30,658	48,727	32,109
Total	$ 1,714,052	$ -	$ 75,824	$ 1,638,228	$ 78,971

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 3.2%. The rate for Middle Georgia is slightly higher at 3.4%. The rate for the State of Georgia is 3.2%. (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, 2019

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
ASSETS					
Cash and cash equivalents	$ 2,304,938	$ 99,110	$ 2,404,048	$ 476,439	$ 339,393
Receivables, net of allowance					
Taxes	3,949,577	-	3,949,577	-	-
Accounts	140,359	37,842	178,201	-	18,322
Notes receivable	12,116	-	12,116	-	-
Due from other governments	227,294	-	227,294	-	9,806
Prepaid items	323,508	9,760	333,268	-	-
Due from component unit	3,791	-	3,791	-	-
Restricted cash	-	22,406	22,406	-	-
Capital assets					
Non depreciable	673,319	87,075	760,394	442,100	-
Depreciable assets, net	9,798,501	10,994,606	20,793,107	2,398,796	7,676
Total Assets	17,433,403	11,250,799	28,684,202	3,317,335	375,197
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pensions	547,461	-	547,461	-	67,749
Deferred outflows of resources related to OPEB	-	-	-	-	43,209
Total deferred outflows of resources	547,461	-	547,461	-	110,958

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2019
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
LIABILITIES					
Accounts payable	293,803	8,397	302,200	5,501	4,262
Accrued salaries and benefits	129,990	2,189	132,179	-	6,575
Accrued interest	21,319	2,854	24,173	-	-
Unearned revenue	440,517	-	440,517	4,000	-
Due to primary government	-	-	-	-	-
Customer deposits payable	-	10,425	10,425	-	-
Due to other governments	6,695	-	6,695	-	15,178
Noncurrent liabilities:					
Due within one year					
Bonds payable	255,000	46,862	301,862	-	-
Notes payable	-	32,109	32,109	12,116	-
Capital leases	144,674	-	144,674	-	-
Landfill postclosure	26,000	-	26,000	-	-
Due in more than one year					
Bonds payable	2,000,000	1,542,639	3,542,639	-	-
Notes payable	-	16,618	16,618	-	-
Capital leases	203,356	-	203,356	-	-
Landfill postclosure	260,000	-	260,000	-	-
Compensated absences	-	-	-	-	35,399
Net pension liability	693,699	-	693,699	-	258,255
Net OPEB liability	-	-	-	-	130,862
Total Liabilities	4,475,053	1,662,093	6,137,146	21,617	450,531
DEFERRED INFLOWS OF RESOURCES					
Deferred revenue - property taxes	3,907,442	-	3,907,442	-	-
Deferred inflows of resources related to pensions	210,032	-	210,032	-	9,066
Deferred inflows of resources related to OPEB	-	-	-	-	74,358
Total deferred inflows of resources	4,117,474	-	4,117,474	-	83,424
NET POSITION					
Net investment in capital assets	10,123,790	9,443,453	19,567,243	2,828,780	7,676
Restricted for					
Capital outlay	340,446	-	340,446	-	-
Other restrictions	407,849	22,406	430,255	-	-
Unrestricted (deficit)	(1,483,748)	122,847	(1,360,901)	466,938	(55,476)
Total Net Position	$ 9,388,337	$ 9,588,706	$ 18,977,043	$ 3,295,718	$ (47,800)

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, 2019

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	$ 2,625,688	$ 380,271	$ 81,112	$ -
Public safety	2,128,201	7,168	-	-
Public works	2,654,428	673,444	630,743	54,045
Judicial	877,036	375,935	1,809	-
Health and welfare	305,274	6,470	148,122	-
Culture and recreation	185,494	71,644	-	-
Housing and development	135,960	-	-	-
Interest on long-term debt	70,903	-	-	-
Total governmental activities	8,982,984	1,514,932	861,786	54,045
Business-type Activities				
Water Fund	493,519	387,519	-	61,075
Total business-type activities	493,519	387,519	-	61,075
Total Primary Government	$ 9,476,503	$ 1,902,451	$ 861,786	$ 115,120
Component Units:				
Development Authority	$ 94,462	$ 165,388	$ 20,000	$ -
Health Department	367,672	173,274	299,054	-
Total Component Units	$ 462,134	$ 338,662	$ 319,054	$ -

General Revenues	
Property tax	
Sales tax	
Other tax	
Interest revenue	
Miscellaneous	
Total General Revenues	
Transfers	
Total General Revenues and Capital Contributions	
Change in Net Position	
Net Position (Deficit) - Beginning of Year	
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, 2019
(CONTINUED)

	Net (Expense) Revenue and Changes in Net Position				
	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Development Authority	Health Department
	$ (2,164,305)	$ -	$ (2,164,305)		
	(2,121,033)	-	(2,121,033)		
	(1,296,196)	-	(1,296,196)		
	(499,292)	-	(499,292)		
	(150,682)	-	(150,682)		
	(113,850)	-	(113,850)		
	(135,960)	-	(135,960)		
	(70,903)	-	(70,903)		
	(6,552,221)	-	(6,552,221)		
	-	(44,925)	(44,925)		
	-	(44,925)	(44,925)		
	(6,552,221)	(44,925)	(6,597,146)		
				$ 90,926	$ -
				-	104,656
				90,926	104,656
	4,504,565	-	4,504,565	-	-
	990,119	-	990,119	-	-
	904,261	-	904,261	-	-
	6,587	47	6,634	5,239	1,741
	147,627	-	147,627	-	-
	6,553,159	47	6,553,206	5,239	1,741
	20,000	(20,000)	-	-	-
	6,573,159	(19,953)	6,553,206	5,239	1,741
	20,938	(64,878)	(43,940)	96,165	106,397
	9,367,399	9,653,584	19,020,983	3,199,553	(154,197)
	$ 9,388,337	$ 9,588,706	$ 18,977,043	$ 3,295,718	$ (47,800)

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

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 1,116,574	$ 1,188,364	$ 2,304,938
Taxes receivable	3,949,577	-	3,949,577
Accounts receivable, net	140,359	-	140,359
Notes receivable	-	12,116	12,116
Due from other governments	131,853	95,441	227,294
Due from other funds	5,620	-	5,620
Due from component unit	3,791	-	3,791
Prepaid items	322,840	668	323,508
Total Assets	$ 5,670,614	$ 1,296,589	$ 6,967,203
LIABILITIES			
Accounts payable	$ 216,623	$ 77,180	$ 293,803
Accrued liabilities	126,917	3,073	129,990
Unearned revenue	-	440,517	440,517
Due to other governments	-	6,695	6,695
Due to other funds	-	5,620	5,620
Total Liabilities	343,540	533,085	876,625
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue - property taxes	3,907,442	-	3,907,442
Unavailable revenue - property taxes	21,067	-	21,067
Total Deferred Inflows of Resources	3,928,509	-	3,928,509
FUND BALANCES			
Nonspendable	322,840	668	323,508
Restricted	-	748,295	748,295
Assigned	14,749	14,541	29,290
Unassigned	1,060,976	-	1,060,976
Total Fund Balances	1,398,565	763,504	2,162,069
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 5,670,614	$ 1,296,589	$ 6,967,203

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, 2019

Amounts reported for governmental activities in the statement of net position are different because:		
Total Fund Balances - Governmental Funds	$	2,162,069
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		22,288,297
Accumulated depreciation		(11,816,477)
Deferred outflows of resources		
Pension contributions		547,461
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.		21,067
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		(2,255,000)
Capital leases payable		(348,030)
Landfill		(286,000)
Net pension liability		(693,699)
Accrued interest payable		(21,319)
Deferred inflows of resources		
Pension contributions		(210,032)
Total Net Position of Governmental Activities	$	9,388,337

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, 2019

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	$ 4,687,467	$ -	$ 4,687,467
Sales taxes	440,371	549,748	990,119
Other taxes	904,261	-	904,261
Licenses and permits	68,796	-	68,796
Intergovernmental revenue	82,669	833,162	915,831
Charges for services	1,247,895	6,470	1,254,365
Fines and forfeitures	116,383	75,387	191,770
Interest earnings	6,042	545	6,587
Other miscellaneous revenues	100,085	-	100,085
Total Revenues	7,653,969	1,465,312	9,119,281
Expenditures:			
Current:			
General government	2,432,288	300,000	2,732,288
Judicial	834,458	6,407	840,865
Public safety	2,095,721	26,431	2,122,152
Public works	1,817,390	456,398	2,273,788
Health and welfare	84,469	211,021	295,490
Culture and recreation	152,403	-	152,403
Housing and community development	137,802	-	137,802
Intergovernmental	-	76,964	76,964
Debt Service			
Principal	112,078	250,000	362,078
Interest	8,583	62,320	70,903
Capital Outlay	-	356,195	356,195
Total Expenditures	7,675,192	1,745,736	9,420,928
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,223)	(280,424)	(301,647)
Other Financing Sources (Uses):			
Insurance recoveries	47,542	-	47,542
Transfers from other funds	-	32,306	32,306
Transfers to other funds	(12,306)	-	(12,306)
Total other financing sources (uses)	35,236	32,306	67,542
Net change in fund balances	14,013	(248,118)	(234,105)
Fund Balance, beginning of year	1,384,552	1,011,622	2,396,174
Fund Balance, end of year	$ 1,398,565	$ 763,504	$ 2,162,069

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, 2019

Amounts reported for governmental activities in the statement of activities are different because:		
Net Change in Fund Balances - total governmental funds	$	(234,105)
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		863,245
Total depreciation		(753,678)
Deferred outflows of resources related to pensions is not available during the current period and		
Change in deferred outflows of resources related to pensions		306,081
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		250,000
Capital leases		112,077
Net pension liability		(339,514)
Landfill		(26,000)
Accrued interest on debt		2,173
Deferred inflows of resources related to pensions is not available during the current period and		
Change in deferred inflows of resources related to pensions		23,561
Revenues		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(182,902)
Change in Net Position of Governmental Activities	$	20,938

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, 2019

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 4,450,000	$ 4,450,000	$ 4,687,467	$ 237,467
Sales taxes	415,000	415,000	440,371	25,371
Other taxes	776,500	776,500	904,261	127,761
Licenses and permits	67,500	67,500	68,796	1,296
Intergovernmental revenue	14,000	14,000	82,669	68,669
Charges for services	1,246,159	1,246,159	1,247,895	1,736
Fines and forfeitures	90,000	90,000	116,383	26,383
Interest earnings	3,000	3,000	6,042	3,042
Other miscellaneous revenues	53,700	53,700	100,085	46,385
Total Revenues	7,115,859	7,115,859	7,653,969	538,110
Expenditures				
Current				
General government:				
County administrator	35,000	42,364	42,364	-
County commission	1,127,162	1,342,399	1,342,399	-
Grounds maintenance	284,197	284,197	248,540	35,657
Elections	117,338	117,338	96,947	20,391
Planning and zoning	133,712	139,881	139,881	-
Tax assessors	315,359	331,529	331,529	-
Tax commissioner	234,515	254,515	223,803	30,712
Board of equalization	7,784	7,784	6,825	959
Total general government	2,255,067	2,520,007	2,432,288	87,719
Judicial:				
District attorney	11,820	11,820	9,401	2,419
Magistrate court	144,206	144,206	138,602	5,604
Probate court	139,841	139,841	136,495	3,346
Superior court	309,208	365,311	365,311	-
Clerk of superior court	193,966	193,966	184,649	9,317
Total judicial:	799,041	855,144	834,458	20,686

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, 2019
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current				
Public safety:				
Coroner	35,758	37,270	37,270	-
Fire department	154,847	154,847	119,329	35,518
Emergency management	42,783	67,197	67,197	-
Jail	524,289	533,970	454,998	78,972
Dispatcher	327,682	509,434	496,364	13,070
Sheriff	976,374	976,374	920,563	55,811
Total public safety	2,061,733	2,279,092	2,095,721	183,371
Public works:				
Roads	640,109	856,660	856,660	-
Shop	216,872	277,619	277,619	-
Waste collection	527,000	569,558	569,558	-
Waste disposal	98,050	113,553	113,553	-
Total public works	1,482,031	1,817,390	1,817,390	-
Health and welfare:				
Health and welfare	70,000	70,000	69,212	788
Older Americans Council	6,400	11,257	11,257	-
Welfare	4,000	4,000	4,000	-
Total health and welfare	80,400	85,257	84,469	788
Culture and recreation:				
Recreation	149,559	149,559	114,940	34,619
Libraries	28,646	37,463	37,463	-
Total culture and recreation	178,205	187,022	152,403	34,619

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, 2019
(CONTINUED)

	Budget			Variance with
	Original	Final	Actual	Final Budget
Expenditures				
Current				
Housing and community development:				
Forest resources	16,700	20,503	20,503	-
Extension office	52,751	55,928	55,928	-
Conservation	41,274	41,371	41,371	-
Development authority	20,000	20,000	20,000	-
Total housing and community development	130,725	137,802	137,802	-
Total current expenditures	6,987,202	7,881,714	7,554,531	327,183
Debt service:				
Principal	112,078	112,078	112,078	-
Interest	8,826	8,826	8,583	243
Total debt service	120,904	120,904	120,661	243
Total expenditures	7,108,106	8,002,618	7,675,192	327,426
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,753	(886,759)	(21,223)	865,536
Other Financing Sources (Uses):				
Insurance recoveries	-	-	47,542	47,542
Transfers to other funds	(7,753)	(12,306)	(12,306)	-
Total Other Financing Sources (Uses)	(7,753)	(12,306)	35,236	47,542
Net Change in fund balance	-	(899,065)	14,013	913,078
Fund Balance, beginning of year	1,384,552	1,384,552	1,384,552	-
Fund Balance, end of year	$ 1,384,552	$ 485,487	$ 1,398,565	$ 913,078

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2019

	Business-type Activities - Enterprise Fund
	Water Fund
ASSETS	
Current assets:	
Cash	$ 99,110
Restricted cash	22,406
Accounts receivable, net of allowance for uncollectible accounts	37,842
Prepaid items	9,760
Total current assets	169,118
Noncurrent assets:	
Capital assets:	
Nondepreciable	87,075
Depreciable, net	10,994,606
Total capital assets	11,081,681
Total noncurrent assets	11,081,681
Total assets	11,250,799
LIABILITIES	
Current liabilities:	
Accounts payable	8,397
Accrued liabilities	2,189
Accrued interest	2,854
Customer deposits payable	10,425
Current maturities of long term debt	78,971
Total current liabilities	102,836
Long-term liabilities:	
Long-term debt, net of current portion	1,559,257
Total long-term liabilities	1,559,257
Total liabilities	1,662,093
NET POSITION	
Net investment in capital assets	9,443,453
Restricted for	
Water system maintenance	22,406
Unrestricted	122,847
Total net position	$ 9,588,706

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, 2019

	Business-type Activities - Enterprise Fund
	Water Fund
Operating Revenues:	
Charges for services	$ 387,519
Total operating revenues	387,519
Operating Expenses:	
Cost of sales and services	102,908
General and administration	87,188
Depreciation	240,217
Total Operating Expenses	430,313
Operating income	(42,794)
Non-Operating Revenues (Expense):	
Interest income	47
Interest expense	(63,206)
Total Non-Operating Expenses	(63,159)
Loss before capital contributions and transfers	(105,953)
Capital contributions	61,075
Transfers out	(20,000)
Change in net position	(64,878)
Net position - beginning of year	9,653,584
Net position - end of year	$ 9,588,706

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, 2019

	Business-type Activities - Enterprise Fund
	Water Fund
Cash Flows from Operating Activities:	
Receipts from customers and users	$ 390,673
Payments to employees	(51,409)
Payments to suppliers for goods and services provided	(152,520)
Net Cash Provided by Operating Activities	186,744
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(37,000)
Principal payments on long-term debt	(75,823)
Interest payments on long-term debt	(63,513)
Transfers	(20,000)
Net Cash Used for Capital and Related Financing Activities	(196,336)
Cash Flows from Investing Activities:	
Interest received	47
Net Cash Provided by Investing Activities	47
Net Decrease in Cash and Cash Equivalents	(9,545)
Cash and Cash Equivalents - Beginning of Year	131,061
Cash and Cash Equivalents - End of Year	$ 121,516
Classified as:	
Cash	$ 99,110
Restricted Cash	22,406
	$ 121,516
Noncash investing, capital, and financing activities:	
Contributions of capital assets from government	$ 61,075
Total noncash investing, capital, and financing activities	$ 61,075

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, 2019
(CONTINUED)

	Business-type Activities - Enterprise Fund Water Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	$ (42,794)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation	240,217
Changes in Assets and Liabilities:	
(Increase)/decrease in accounts receivables	588
(Increase)/decrease in prepaid items	18
Increase/(decrease) in accounts payable	2,254
Increase/(decrease) in accrued liabilities	252
Increase/(decrease) in due to other funds	(16,357)
Increase/(decrease) in customer deposits	2,566
Total adjustments	229,538
Net Cash Provided by Operating Activities	$ 186,744

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2019

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 375,166
Certificates of deposit	45,409
Total Assets	$ 420,575
LIABILITIES	
Due to State of Georgia	$ 71,801
Due to Board of Education	128,698
Due to other governments	1,073
Funds held in escrow	185,652
Due to others	33,351
Total Liabilities	$ 420,575

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, 2019 and the Crawford County Health Department, as of June 30, 2019. 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, 2019 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 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 2019 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 2020 budget. The government has one type of deferred inflows, which arises only under the accrual basis of accounting for the deferred inflows of resources related to pensions that is reported on the government-wide statement of net position.

L. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the

government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

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

M. Fund Equity

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

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

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

- Committed
- Assigned
- Unassigned

The County does not have a formal minimum fund balance policy. The following is a summary of the fund balance classifications as of September 30, 2019:

	General Fund	Nonmajor Governmental	Total
Fund Balances			
Nonspendable:			
Prepaids	$ 322,840	$ 668	$ 323,508
Restricted for:			
Capital outlay	-	341,028	341,028
Law enforcement	-	73,834	73,834
Law library	-	62,437	62,437
Drug education	-	102,520	102,520
Revolving loan	-	94,616	94,616
Crime victim	-	73,860	73,860
Assigned			
Transit	-	14,541	14,541
Jail concession	14,749	-	14,749
Unassigned	1,060,976	-	1,060,976
Total fund balances	$ 1,398,565	$ 763,504	$ 2,162,069

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, 2019, the County's only investments were in certificates of deposit.

At September 30, 2019, the County's certificates of deposit were as follows:

Investment	Maturity	Amount
Certificates of deposit - Agency Funds	91 days	$ 45,409

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, 2019, 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 2018 property taxes were levied on August 16th, 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 2019 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 2020 budget.

NOTE 5 – RECEIVABLES

Receivables at September 30, 2019, consist of the following:

Receivables:	General Fund	Non-Major Funds	Water Fund	Total
Taxes	$ 3,949,577	$ -	$ -	$ 3,949,577
Notes receivable	-	12,116	-	12,116
Accounts	145,259	-	63,850	209,109
	4,094,836	12,116	63,850	4,170,802
Less allowance for uncollectibles	(4,900)	-	(26,008)	(30,908)
Total receivables	$ 4,089,936	$ 12,116	$ 37,842	$ 4,139,894

NOTE 6 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2019, for the County's individual major funds and non-major funds in the aggregate are as follows:

Receivables:	General Fund	Non-Major Funds	Total
Federal	$ 73,410	$ -	$ 73,410
State	38,493	47,621	86,114
Other	19,950	47,820	67,770
Total receivables	$ 131,853	$ 95,441	$ 227,294

NOTE 7 – CAPITAL ASSETS

A. Primary Government

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 625,575	$ -	$ -	$ -	$ 625,575
Construction in progress	79,264	47,744	-	(79,264)	47,744
Total	704,839	47,744	-	(79,264)	673,319
Capital assets, being depreciated:					
Buildings and improvements	4,849,121	121,310	-	68,659	5,039,090
Equipment	2,192,778	360,880	-	-	2,553,658
Vehicles	3,171,296	16,735	(18,000)	10,605	3,180,636
Infrastructure	9,834,054	316,576	-	-	10,150,630
Land improvements	690,965	-	-	-	690,965
Total	20,738,214	815,501	(18,000)	79,264	21,614,979
Less accumulated depreciation for:					
Buildings and improvements	(1,742,965)	(113,129)	-	-	(1,856,094)
Equipment	(1,443,157)	(168,483)	-	-	(1,611,640)
Vehicles	(2,166,918)	(171,806)	18,000	-	(2,320,724)
Infrastructure	(5,279,155)	(279,074)	-	-	(5,558,229)
Land improvements	(448,605)	(21,186)	-	-	(469,791)
Total	(11,080,800)	(753,678)	18,000	-	(11,816,478)
Total capital assets, being depreciated, net	9,657,414	61,823	-	79,264	9,798,501
Govemmental activities capital assets, net	$ 10,362,253	$ 109,567	$ -	$ -	10,471,820
			Less related long-term debt outstanding		(348,030)
			Net investment in capital assets		$ 10,123,790

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
Business-type activities					
Capital assets, not being depreciated:					
Land	$ 26,000	$ -	$ -	$ -	$ 26,000
Construction in progress	-	61,075	-	-	61,075
Total	26,000	61,075	-	-	87,075
Capital assets, being depreciated:					
Buildings and improvements	50,733	-	-	-	50,733
Vehicles	78,476	-	-	-	78,476
Equipment	113,728	37,000	-	-	150,728
Water improvements	13,828,169	-	-	-	13,828,169
Total	14,071,106	37,000	-	-	14,108,106
Less accumulated depreciation for:					
Buildings and improvements	(33,820)	(3,382)	-	-	(37,202)
Vehicles	(78,476)	-	-	-	(78,476)
Equipment	(111,064)	(6,365)	-	-	(117,429)
Water improvements	(2,649,923)	(230,470)	-	-	(2,880,393)
Total	(2,873,283)	(240,217)	-	-	(3,113,500)
Total capital assets, being depreciated, net	11,197,823	(203,217)	-	-	10,994,606
Business-type activities capital assets, net	$ 11,223,823	$ (142,142)	$ -	$ -	11,081,681
Less related long-term debt outstanding					(1,638,228)
Net investment in capital assets					$ 9,443,453

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

Governmental activities:	
General government	$ 48,099
Judicial	55,034
Public safety	213,188
Public works	389,324
Health and welfare	9,784
Culture and recreation	36,591
Housing and community development	1,658
Total depreciation expense - governmental activities	$ 753,678
Business-type activities:	
Water department	$ 240,217
Total depreciation expense - business-type activities	$ 240,217

B. Discretely Presented Component Unit – Development Authority

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
Capital assets, not being depreciated:					
Land	$ 256,097	$ 97,919	$ -	$ -	$ 354,016
Construction in progress	136,236	88,084	-	(136,236)	88,084
Total	392,333	186,003	-	(136,236)	442,100
Capital assets, being depreciated:					
Land improvements	49,929	3,043	-	59,661	112,633
Buildings	3,058,364	169,695	-	-	3,228,059
Buildings improvements	311,577	22,500	-	76,575	410,652
Infrastructure - roads	5,575	-	-	-	5,575
Total	3,425,445	195,238	-	136,236	3,756,919
Less accumulated depreciation for:					
Land improvements	(49,928)	(3,135)	-	-	(53,063)
Buildings	(1,187,442)	(53,801)	-	-	(1,241,243)
Buildings improvements	(41,224)	(17,018)	-	-	(58,242)
Infrastructure - roads	(5,575)	-	-	-	(5,575)
Total	(1,284,169)	(73,954)	-	-	(1,358,123)
Total capital assets, being depreciated, net	2,141,276	121,284	-	136,236	2,398,796
Total capital assets, net	$ 2,533,609	$ 307,287	$ -	$ -	$ 2,840,896

C. Discretely Presented Component Unit – Department of Health

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Equipment	$ 40,132	$ -	$ -	$ 40,132
Total	40,132	-	-	40,132
Less accumulated depreciation for:				
Equipment	(30,341)	(2,115)	-	(32,456)
Total	(30,341)	(2,115)	-	(32,456)
Total capital assets, being depreciated, net	9,791	(2,115)	-	7,676
Total capital assets, net	$ 9,791	$ (2,115)	$ -	$ 7,676

NOTE 8 – LONG-TERM DEBT

The following is a summary of long-term debt activity for the fiscal year ended September 30, 2019.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds	$ 2,505,000	$ -	$ 250,000	$ 2,255,000	$ 255,000
Capital leases payable	460,107	-	112,077	348,030	144,674
Landfill postclosure	260,000	45,705	19,705	286,000	26,000
Net pension liability	354,185	339,514	-	693,699	-
Governmental activities long-term liabilities	$ 3,579,292	$ 385,219	$ 381,782	$ 3,582,729	$ 425,674
Business-type activities:					
Notes payable	$ 79,385	$ -	$ 30,658	$ 48,727	$ 32,109
Revenue bonds payable	1,634,667	-	45,166	1,589,501	46,862
Business-type activities long-term liabilities	$ 1,714,052	$ -	$ 75,824	$ 1,638,228	$ 78,971
Component unit-Development Authority:					
Notes payable	$ 336,178	$ -	$ 324,062	$ 12,116	$ 12,116
Development Authority long-term liabilities	$ 336,178	$ -	$ 324,062	$ 12,116	$ 12,116
Component unit-Health Department					
Net pension liability	$ 260,250	$ -	$ 1,995	$ 258,255	$ -
Net OPEB liability	221,427	-	90,565	130,862	-
Compensated absences	31,806	21,795	18,202	35,399	-
Health Department long-term liabilities	$ 513,483	$ 21,795	$ 110,762	$ 424,516	$ -

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, 2019:

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.	$ 48,727

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

Year ending September 30,	Principal	Interest
2020	$ 32,109	$ 1,711
2021	16,618	290
Total	$ 48,727	$ 2,001

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, 2019 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 $476,925. 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,	
2020	$ 153,313
2021	131,087
2022	79,626
Total minimum lease payments	364,026
Less amount representing interest	(15,996)
Present value of minimum lease payments	$ 348,030

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, 2019, are as follows:

Description	Original Amount	Interest Rate	Due Date	Amount
Water system construction	$ 1,329,500	3.25%	2042	$ 966,765
Water system construction	806,200	4.50%	2042	622,736
				$ 1,589,501

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

Year ending September 30,	Principal	Interest
2020	$ 46,862	$ 58,654
2021	48,625	56,891
2022	50,456	55,060
2023	52,357	53,159
2024	54,332	51,184
2025-2029	304,076	223,504
2030-2034	366,331	161,249
2035-2039	441,740	85,840
2040-2042	224,722	9,829
Total	$ 1,589,501	$ 755,370

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, 2019, 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	$ 2,255,000
				$ 2,255,000

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

Year ending September 30,	Principal	Interest
2020	$ 255,000	$ 56,826
2021	265,000	50,400
2022	270,000	43,722
2023	280,000	36,918
2024	285,000	29,862
2025-2027	900,000	45,612
	$ 2,255,000	$ 263,340

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, 2019, 100% of the landfill capacity had been used and all closure costs have been incurred. The landfill has no remaining life without modification or expansion. Engineering studies estimate postclosure costs of approximately $286,000 over the remaining 11-year period. This estimated cost is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of September 30, 2019. The County has estimated the post closure costs associated with the landfill to be $572,544. 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, 2019, 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 $1,202,856.

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 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, 2019 is $12,116.

During fiscal year 2019, the Development Authority determined that the Bradbury loans issued during fiscal year 2018 was uncollectible. The Development Authority wrote off Bradbury Loan #1 for $50,000, Bradbury Loan #2 for $150,000, and Bradbury Loan #3 for $100,000.

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

Year ending	Spec Building	
September 30,	Principal	Interest
2020	$ 12,116	$ 35
Total	$ 12,116	$ 35

NOTE 9 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2019, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental funds	$ 5,620
		$ 5,620

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	$ 12,306
	Water Fund	20,000
		$ 32,306

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, 2018, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	31
Terminated employees entitled to benefits but not yet receiving them	38
Current active employees	39
Disabled in pay status	-
Total membership in the plan	108

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 8.8% 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, 2019, the County reported a net pension liability. The net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of January 1, 2018. An expected total pension liability as of September 30, 2019 was determined using standard roll-forward techniques.

For the year ended September 30, 2019, the County recognized pension expense relative to ACCG in the amount of $191,666. At September 30, 2019, 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	$ 334,764	$ 132,442
Liability (Gain) / Loss	36,092	77,590
Changes of assumptions	74,901	-
Employer contributions subsequent to the measurement date	101,704	-
	$ 547,461	$ 210,032

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:	
2020	$ 87,239
2021	46,232
2022	29,054
2023	73,200

Actuarial Assumptions: The total pension liability as of September 30, 2019 was determined by an actuarial valuation as of January 1, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increase	3.00%, per year with an age based scale
Investment rate of return	7.00%, 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 to 2018, and the male and female rates derived from the 1985 CIDA Table Class 1.

The mortality and economic actuarial assumptions used in the January 1, 2018 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, 2018	$ 3,370,496	$ 3,016,311	$ 354,185
Changes for the year:			
Service cost	48,517	-	48,517
Interest	239,494	-	239,494
Liability experience (gain)/loss	(81,179)	-	(81,179)
Assumption changes	30,780	-	30,780
Employer Contributions	-	80,090	(80,090)
Net investment income	-	(138,563)	138,563
Benefit payments	(134,254)	(134,254)	-
Administrative expense	-	(10,950)	10,950
Other	-	(32,479)	32,479
Net changes	103,358	(236,156)	339,514
Balance at September 30, 2019	$ 3,473,854	$ 2,780,155	$ 693,699

The County's net pension liability is recorded in the Government-Wide Statement of Net Position in the amount of $693,699.

The discount rate is determined as follows:

Estimated 65th percentile return based on UBS Capital Market Assumptions:	6.10%
Five year performance in excess of benchmarks:	0.90%
Discount Rate	7.00%

Discount Rate: The discount rate used to measure the total pension liability was 7.00%. 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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Sensitivity of the Net Pension Liability to Changes in the Discount Rate	$ 1,094,740	$ 693,699	$ 354,355

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, 2019, there were 59 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, 2019, the County's contribution to the plan was $109,199. 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, 2019, the County purchases workers' compensation insurance coverage and health insurance coverage from private carriers. No reduction in insurance coverage has occurred since the previous year, and no settlements in excess of coverage have been paid in the past three years.

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

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

The fund is to defend and protect the members of the fund against liability or loss as prescribed in the member government contract. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense. Settled claims in the past three years have not exceeded the coverages.

NOTE 14 – COMMITMENTS, AND CONTINGENT LIABILITIES

Litigation

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

Grant Contingencies

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

NOTE 15 – JOINT VENTURE

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

The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts and obligations of an RC. Separate financial statements may be obtained from: Middle Georgia Regional Commission, 175 C Emery Highway, Macon, Georgia 31217.

NOTE 16 – EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through April 16, 2020, the date which the financial statements were available to be issued.

During March 2020, the County modified operations as a result of the COVID-19 pandemic and in compliance with state and federal recommendations. The extent of the impact of COVID-19 on the County's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak all of which are uncertain. Accordingly, the extent to which COVID-19 may impact the financial condition or results of operation cannot be determined.

REQUIRED SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY
AND RELATED RATIOS

	2019	2018	2017	2016	2015
Total pension liability					
Service cost	$ 48,517	$ 55,327	$ 66,953	$ 59,469	$ 71,497
Interest on total pension liability	239,494	223,997	209,501	199,145	187,402
Liability experience (gain) / loss	(81,179)	60,643	28,680	(157,603)	-
Changes of assumptions	30,780	6,609	93,194	104,227	-
Benefit payments, including refunds of employee contributions	(134,254)	(131,376)	(72,754)	(61,556)	(71,551)
Net change in total pension liability	103,358	215,200	325,574	143,682	187,348
Total pension liability - beginning	3,370,496	3,155,296	2,829,722	2,686,040	2,498,692
Total pension liability - ending	$ 3,473,854	$ 3,370,496	$ 3,155,296	$ 2,829,722	$ 2,686,040
Plan fiduciary net position					
Contributions - employer	$ 80,090	$ 124,200	$ 137,182	$ 118,801	$ 276,067
Net investment income	(138,563)	421,277	175,114	19,351	154,267
Benefit payments, including refunds of member contributions	(134,254)	(131,376)	(72,754)	(61,556)	(68,965)
Administrative expenses	(10,950)	(9,971)	(14,921)	(10,934)	(11,602)
Other expenses	(32,479)	(17,873)	(33,592)	(27,622)	(27,249)
Net change in plan fiduciary net position	(236,156)	386,257	191,029	38,040	322,518
Plan fiduciary net position - beginning	3,016,311	2,630,054	2,439,025	2,400,985	2,078,467
Plan fiduciary net position - ending	$ 2,780,155	$ 3,016,311	$ 2,630,054	$ 2,439,025	$ 2,400,985
County's net pension liability (asset)	$ 693,699	$ 354,185	$ 525,242	$ 390,697	$ 285,055
Plan fiduciary net position as a percentage of the total pension liability	80.0%	89.5%	83.4%	86.2%	89.4%
Covered-employee payroll	1,261,739	1,423,727	1,681,414	1,561,014	1,745,776
Net pension liability as a percentage of covered-employee payroll	55.0%	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, 2019

SCHEDULE OF CONTRIBUTIONS

	2019	2018	2017	2016	2015
Actuarially determined contributions	$ 96,384	$ 79,433	$ 116,584	$ 136,454	$ 118,801
Contributions in relation to the actuarially determined contribution	101,704	80,090	124,200	137,182	118,801
Contribution deficiency (excess)	$ (5,320)	$ (657)	$ (7,616)	$ (728)	$ -
County's covered-employee payroll	1,155,727	1,271,270	1,427,586	1,672,951	1,563,171
Contributions as a percentage of covered-employee payroll	8.80%	6.30%	8.70%	8.20%	7.60%

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, 2018, 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, 2019.

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	7.00%
Projected Salary Increases	3.00% 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 to 2018. 1985 CIDA Table Class 1

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.

NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

CAPITAL PROJECTS FUNDS

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

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

LMIG Fund – This fund was established to account for the proceeds of the Georgia Department of Transportation Local Maintenance & Improvement Grant proceeds collected and the capital projects approved for those funds.

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

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	Special Revenue Funds			
	Law Library Fund	Sheriff's Department Drug Fund	Drug Education Fund	Jail Fund
ASSETS				
Cash and cash equivalents	$ 62,658	$ 50,316	$ 102,520	$ 24,985
Notes receivable	-	-	-	-
Due from other governments	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	$ 62,658	$ 50,316	$ 102,520	$ 24,985
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 42	$ 1,249	$ -	$ 218
Accrued liabilities	179	-	-	-
Unearned revenue	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	221	1,249	-	218
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	62,437	49,067	102,520	24,767
Assigned	-	-	-	-
Total Fund Balances	62,437	49,067	102,520	24,767
Total Liabilities and Fund Balances	$ 62,658	$ 50,316	$ 102,520	$ 24,985

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019
(CONTINUED)

Special Revenue Funds			Capital Projects Funds			Total
Transit System Fund	Revolving Loan Fund	Crime Victim Fund	SPLOST VII Fund	LMIG Fund	CDBG Fund	Nonmajor Governmental Funds
$ 1,056	$ 82,500	$ 79,480	$ 319,080	$ 465,769	$ -	$ 1,188,364
-	12,116	-	-	-	-	12,116
16,975	-	-	47,621	-	30,845	95,441
668	-	-	-	-	-	668
$ 18,699	$ 94,616	$ 79,480	$ 366,701	$ 465,769	$ 30,845	$ 1,296,589
$ 596	$ -	$ -	$ 19,560	$ 24,670	$ 30,845	$ 77,180
2,894	-	-	-	-	-	3,073
-	-	-	-	440,517	-	440,517
-	-	-	6,695	-	-	6,695
-	-	5,620	-	-	-	5,620
3,490	-	5,620	26,255	465,187	30,845	533,085
668	-	-	-	-	-	668
-	94,616	73,860	340,446	582	-	748,295
14,541	-	-	-	-	-	14,541
15,209	94,616	73,860	340,446	582	-	763,504
$ 18,699	$ 94,616	$ 79,480	$ 366,701	$ 465,769	$ 30,845	$ 1,296,589

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds			
	Law Library Fund	Sheriff's Department Drug Fund	Drug Education Fund	Jail Fund
Revenues:				
Sales taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	9,368	28,199	7,945	21,760
Interest earnings	7	-	197	46
Total Revenues	9,375	28,199	8,142	21,806
Expenditures:				
Current:				
General government	-	-	-	-
Judicial	6,407	-	-	-
Public safety	-	5,586	-	20,845
Public works	-	-	-	-
Health and welfare	-	-	991	-
Intergovernmental	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	13,314	-	-	-
Total Expenditures	19,721	5,586	991	20,845
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,346)	22,613	7,151	961
Other Financing Sources (Uses):				
Transfer from other funds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(10,346)	22,613	7,151	961
Fund Balances (deficit), beginning of year	72,783	26,454	95,369	23,806
Fund Balances, end of year	$ 62,437	$ 49,067	$ 102,520	$ 24,767

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(CONTINUED)

Special Revenue Funds			Capital Projects Funds			Total
Transit System Fund	Revolving Loan Fund	Crime Victim Fund	SPLOST VII Fund	LMIG Fund	CDBG Fund	Nonmajor Governmental Funds
$ -	$ -	$ -	$ 549,748	$ -	$ -	$ 549,748
146,940	252	1,182	-	630,743	54,045	833,162
6,470	-	-	-	-	-	6,470
-	-	8,115	-	-	-	75,387
-	141	154	-	-	-	545
153,410	393	9,451	549,748	630,743	54,045	1,465,312
-	300,000	-	-	-	-	300,000
-	-	-	-	-	-	6,407
-	-	-	-	-	-	26,431
-	-	-	67,625	388,773	-	456,398
203,181	-	6,849	-	-	-	211,021
-	-	-	76,964	-	-	76,964
-	-	-	250,000	-	-	250,000
-	-	-	62,320	-	-	62,320
-	-	-	47,486	241,350	54,045	356,195
203,181	300,000	6,849	504,395	630,123	54,045	1,745,736
(49,771)	(299,607)	2,602	45,353	620	-	(280,424)
32,293	-	-	13	-	-	32,306
32,293	-	-	13	-	-	32,306
(17,478)	(299,607)	2,602	45,366	620	-	(248,118)
32,687	394,223	71,258	295,080	(38)	-	1,011,622
$ 15,209	$ 94,616	$ 73,860	$ 340,446	$ 582	$ -	$ 763,504

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, 2019

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 5,800	$ 9,368	$ 3,568
Interest earnings	6	7	1
Total Revenues	5,806	9,375	3,569
Expenditures:			
Current:			
Judicial	6,407	6,407	-
Capital outlay	13,314	13,314	-
Total Expenditures	19,721	19,721	-
Net change in fund balance	(13,915)	(10,346)	3,569
Fund Balance - beginning of year	72,783	72,783	-
Fund Balance - end of year	$ 58,868	$ 62,437	$ 3,569

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, 2019

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ -	$ 28,199	$ 28,199
Total Revenues	-	28,199	28,199
Expenditures:			
Current:			
Public Safety	5,586	5,586	-
Total Expenditures	5,586	5,586	-
Net change in fund balance	(5,586)	22,613	28,199
Fund Balance - beginning of year	26,454	26,454	-
Fund Balance - end of year	$ 20,868	$ 49,067	$ 28,199

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, 2019

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 500	$ -	$ (500)
Fines and forfeitures	6,500	7,945	1,445
Interest earnings	140	197	57
Total Revenues	7,140	8,142	1,002
Expenditures:			
Current:			
Health and Welfare	7,140	991	6,149
Total Expenditures	7,140	991	6,149
Net change in fund balance	-	7,151	7,151
Fund Balance - beginning of year	95,369	95,369	-
Fund Balance - end of year	$ 95,369	$ 102,520	$ 7,151

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, 2019

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 12,050	$ 21,760	$ 9,710
Interest earnings	35	46	11
Total Revenues	12,085	21,806	9,721
Expenditures:			
Current:			
Public Safety	20,845	20,845	-
Total Expenditures	20,845	20,845	-
Net change in fund balance	(8,760)	961	9,721
Fund Balance - beginning of year	23,806	23,806	-
Fund Balance - end of year	$ 15,046	$ 24,767	$ 9,721

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, 2019

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 68,400	$ 146,940	$ 78,540
Charges for services	8,000	6,470	(1,530)
Total Revenues	76,400	153,410	77,010
Expenditures:			
Current:			
Health and welfare	203,181	203,181	-
Total Expenditures	203,181	203,181	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(126,781)	(49,771)	77,010
Other Financing Sources:			
Transfers from General Fund	22,753	32,293	9,540
Total Other Financing Sources	22,753	32,293	9,540
Net change in fund balance	(104,028)	(17,478)	86,550
Fund Balance - beginning of year	32,687	32,687	-
Fund Balance - end of year	$ (71,341)	$ 15,209	$ 86,550

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, 2019

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 1,500	$ 252	$ (1,248)
Interest earnings	500	141	(359)
Total Revenues	2,000	393	(1,607)
Expenditures:			
Current:			
General government	300,000	300,000	-
Total Expenditures	300,000	300,000	-
Net change in fund balance	(298,000)	(299,607)	(1,607)
Fund Balance - beginning of year	394,223	394,223	-
Fund Balance - end of year	$ 96,223	$ 94,616	$ (1,607)

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, 2019

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 2,000	$ 1,182	$ (818)
Fines and forfeitures	5,040	8,115	3,075
Interest earnings	130	154	24
Total Revenues	7,170	9,451	2,281
Expenditures:			
Current:			
Health and welfare	7,170	6,849	321
Total Expenditures	7,170	6,849	321
Net change in fund balance	-	2,602	2,602
Fund Balance - beginning of year	71,258	71,258	-
Fund Balance - end of year	$ 71,258	$ 73,860	$ 2,602

CRAWFORD COUNTY, GEORGIA

COMMUNITY DEVELOPMENT BLOCK GRANT - WATER IMPROVEMENTS
18p-y-039-1-5994
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Department of Community Affairs	$ -	$ 54,045	$ 54,045	$ 367,117
Total Revenues	-	54,045	54,045	367,117
EXPENDITURES				
Contingencies - Unprogrammed Funds	-	-	-	16,184
Water Facilities	-	30,845	30,845	291,012
Engineering - Water/Sewer Improvements	-	20,075	20,075	34,921
Administration	-	3,125	3,125	25,000
Total Expenditures	-	54,045	54,045	367,117
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, 2019

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
Total - All Agency Funds				
Assets				
Cash and cash equivalents	$ 717,171	$ 5,965,061	$ 6,307,066	$ 375,166
Certificates of deposit	45,081	328	-	45,409
Total Assets	$ 762,252	$ 5,965,389	$ 6,307,066	$ 420,575
Liabilities				
Due to State of Georgia	$ 77,928	$ 1,360,274	$ 1,366,401	$ 71,801
Due to Board of Education	363,563	4,270,266	4,505,131	128,698
Due to other governments	3,454	38,539	40,920	1,073
Funds held in escrow	188,185	12,259	14,792	185,652
Due to others	129,122	284,051	379,822	33,351
Total Liabilities	$ 762,252	$ 5,965,389	$ 6,307,066	$ 420,575

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
Superior Court				
Assets				
Cash and cash equivalents	$ 129,129	$ 83,762	$ 185,601	$ 27,290
Certificates of deposit	45,081	328	-	45,409
Total Assets	$ 174,210	$ 84,090	$ 185,601	$ 72,699
Liabilities				
Funds held in escrow	$ 69,357	$ 328	$ -	$ 69,685
Due to others	104,853	83,762	185,601	3,014
Total Liabilities	$ 174,210	$ 84,090	$ 185,601	$ 72,699
Magistrate Court				
Assets				
Cash and cash equivalents	$ 5,428	$ 25,240	$ 26,358	$ 4,310
Total Assets	$ 5,428	$ 25,240	$ 26,358	$ 4,310
Liabilities				
Due to others	$ 5,428	$ 25,240	$ 26,358	$ 4,310
Total Liabilities	$ 5,428	$ 25,240	$ 26,358	$ 4,310

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(CONTINUED)

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
Probate Court				
Assets				
Cash and cash equivalents	$ 11,419	$ 90,501	$ 85,746	$ 16,174
Total Assets	$ 11,419	$ 90,501	$ 85,746	$ 16,174
Liabilities				
Due to others	$ 11,419	$ 90,501	$ 85,746	$ 16,174
Total Liabilities	$ 11,419	$ 90,501	$ 85,746	$ 16,174
Sheriff's Department				
Assets				
Cash and cash equivalents	$ 7,422	$ 59,211	$ 56,950	$ 9,683
Total Assets	$ 7,422	$ 59,211	$ 56,950	$ 9,683
Liabilities				
Due to Others	$ 7,422	$ 59,211	$ 56,950	$ 9,683
Total Liabilities	$ 7,422	$ 59,211	$ 56,950	$ 9,683

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(CONTINUED)

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
Tax Commissioner's Office				
Assets				
Cash and cash equivalents	$ 563,773	$ 5,701,644	$ 5,947,708	$ 317,709
Total Assets	$ 563,773	$ 5,701,644	$ 5,947,708	$ 317,709
Liabilities				
Due to State of Georgia	$ 77,928	$ 1,360,274	$ 1,366,401	$ 71,801
Due to Board of Education	363,563	4,270,266	4,505,131	128,698
Due to other governments	3,454	38,539	40,920	1,073
Funds held in escrow	118,828	11,931	14,792	115,967
Due to others	-	20,634	20,464	170
Total Liabilities	$ 563,773	$ 5,701,644	$ 5,947,708	$ 317,709
Alternative Dispute Resolution				
Assets				
Cash and cash equivalents	$ -	$ 4,703	$ 4,703	$ -
Total Assets	$ -	$ 4,703	$ 4,703	$ -
Liabilities				
Due to others	$ -	$ 4,703	$ 4,703	$ -
Total Liabilities	$ -	$ 4,703	$ 4,703	$ -

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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	$ 1,131,109	$ 312,320	$ 1,443,429
Roads, Streets and Bridges	180,000	180,000	128,089	66,476	194,565
Public Safety Improvements and Equipment	180,000	180,000	164,912	48,635	213,547
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	253,676	76,964	330,640
Totals	$ 3,000,000	$ 3,000,000	$ 1,704,920	$ 504,395	$ 2,209,315

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
SEPTEMBER 30, 2019

ASSETS		
Cash and cash equivalents	$	476,439
Total Assets	$	476,439
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$	5,501
Unearned revenues		4,000
Total Liabilities		9,501
Fund Balance:		
Unassigned		466,938
Total Fund Balance		466,938
Total Liabilities and Fund Balance	$	476,439

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, 2019

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

Total Fund Balances - component unit	$	466,938
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		4,199,019
Accumulated depreciation		(1,358,123)
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		(12,116)
Total net position of component unit	$	3,295,718

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, 2019

Revenues:		
Intergovernmental revenue	$	20,000
Rental income		164,750
Utility income		638
Interest earnings		5,239
Total Revenues		190,627
Expenditures:		
Current:		
Economic development		320,268
Debt Service		
Principal		24,062
Interest		240
Capital Outlay		381,241
Total Expenditures		725,811
Net change in fund balance		(535,184)
Fund Balance, beginning of year		1,002,122
Fund Balance, end of year	$	466,938

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, 2019

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

Net Change in Fund Balances - component unit	$	(535,184)
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		381,241
Total depreciation		(73,954)
Long-term Debt		
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:		
Notes payable		324,062
Change in net position of component unit	$	96,165

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, 2019, 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 April 16, 2020. Our report includes a reference to other auditors who audited the financial statements of the Crawford County Health Department, as described in our report on Crawford County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

1503 Bass Road ▪ Post Office Box 6315 ▪ Macon, Georgia 31208-6315

Phone 478-742-3313 ▪ Facsimile 478-742-0316 ▪ www.clhp.com

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*.

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
April 16, 2020

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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?	No
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, 2019 due to the total amount expended being less than $750,000.

Section II – Financial Statement Findings

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

None Reported