CRAWFORD COUNTY
GEORGIA



ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020

CRAWFORD COUNTY, GEORGIA

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

CRAWFORD COUNTY, GEORGIA

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FINANCIAL SECTION

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, 2020, 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 11 percent, 0 percent, and 62 percent, respectively, of the assets, net position, and revenues of the component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Crawford County Board of Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Crawford County, Georgia as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows, and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund thereof 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, the Crawford County Development Authority component unit financial statements, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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, the Crawford County Development Authority component unit financial statements, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America 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, the Crawford County Development Authority component unit financial statements, and the schedule expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2021, 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
August 18, 2021

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, 2020. 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, 2019, by $18,977,043 (net position) and at September 30, 2020, by $20,160,123 (net position). Of this amount, ($783,518) represents unrestricted (deficit) net position, which is an increase in unrestricted (deficit) net position from the prior year of $577,383.

- At September 30, 2020, the County's total fund balances as summarized for all governmental fund types on page 17 of the financial statements were $2,579,749. At September 30, 2019, the County's total fund balances as summarized for all governmental funds were $2,162,069, an increase of $417,680, or 19% from the 2019 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, Crime Victim, and E911) 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 and E911 Fund, which are considered to be a major funds. Data from the other governmental funds are combined into a single, aggregated column. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. Crawford County adopts an annual appropriated budget for its General Fund and E911 Fund. A budgetary comparison statement has been provided for the General Fund and E911 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 $18,977,043 at the close of the 2019 fiscal year and by $20,160,123 at the close of the 2020 fiscal year, an increase of $1,183,080 or 6.23%. Of the $18,977,043, $9,388,337 resulted from County's governmental activities and $9,588,706 resulted from the County's business-type activities in 2019. In comparison, for fiscal year 2020, of the $20,160,123, $10,250,505 resulted from the County's governmental activities and $9,909,618 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	
	2019	2020	2019	2020	2019	2020
Current and other assets	$ 6,961,583	$ 3,300,883	$ 169,118	$ 172,207	$ 7,130,701	$ 3,473,090
Capital assets	10,471,820	10,186,189	11,081,681	11,324,772	21,553,501	21,510,961
Total assets	17,433,403	13,487,072	11,250,799	11,496,979	28,684,202	24,984,051
Deferred outflows of resources	547,461	493,544	-	-	547,461	493,544
Other liabilities	1,317,998	799,477	102,836	93,347	1,420,834	892,824
Long-term liabilities outstanding	3,157,055	2,472,261	1,559,257	1,494,014	4,716,312	3,966,275
Total liabilities	4,475,053	3,271,738	1,662,093	1,587,361	6,137,146	4,859,099
Deferred inflows of resources						
Property taxes	3,907,442	-	-	-	3,907,442	-
Resources related to pensions	210,032	458,373	-	-	210,032	458,373
	4,117,474	458,373	-	-	4,117,474	458,373
Net Position:						
Net investment in capital assets	10,123,790	9,982,834	9,443,453	9,765,514	19,567,243	19,748,348
Restricted	748,295	1,161,213	22,406	34,080	770,701	1,195,293
Unrestricted (deficit)	(1,483,748)	(893,542)	122,847	110,024	(1,360,901)	(783,518)
Total net position	$ 9,388,337	$ 10,250,505	$ 9,588,706	$ 9,909,618	$ 18,977,043	$ 20,160,123

An additional portion of Crawford County's total net position (4.06% in 2019 and 5.93% in 2020) 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 $20,938 in 2019 and by $862,168 in 2020. Key elements of this increase/decrease are as follows:

Crawford County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2020	2019	2020	2019	2020
Revenues:						
Program revenues						
Charges for services	$ 1,514,932	$ 1,616,109	$ 387,519	$ 483,768	$ 1,902,451	$ 2,099,877
Operating grants and contributions	861,786	1,527,509	-	-	861,786	1,527,509
Capital grants and contributions	54,045	313,073	61,075	369,868	115,120	682,941
General revenues:						
Property taxes	4,504,565	4,952,813	-	-	4,504,565	4,952,813
Sales taxes	990,119	1,136,562	-	-	990,119	1,136,562
Other taxes	904,261	941,287	-	-	904,261	941,287
Unrestricted investment earnings	6,587	8,885	47	52	6,634	8,937
Miscellaneous	147,627	205,856	-	-	147,627	205,856
Total revenues	8,983,922	10,702,094	448,641	853,688	9,432,563	11,555,782
Expenses:						
General government	2,625,688	2,838,493	-	-	2,625,688	2,838,493
Judicial	877,036	811,650	-	-	877,036	811,650
Public safety	2,128,201	2,599,440	-	-	2,128,201	2,599,440
Public works	2,654,428	3,002,587	-	-	2,654,428	3,002,587
Health and welfare	305,274	204,361	-	-	305,274	204,361
Recreation	185,494	185,648	-	-	185,494	185,648
Community and economic development	135,960	133,000	-	-	135,960	133,000
Interest on long-term debt	70,903	64,747	-	-	70,903	64,747
Water	-	-	493,519	532,776	493,519	532,776
Total expenses	8,982,984	9,839,926	493,519	532,776	9,476,503	10,372,702
Change in net position before transfers	938	862,168	(44,878)	320,912	(43,940)	1,183,080
Transfers	20,000	-	(20,000)	-	-	-
Change in net position	20,938	862,168	(64,878)	320,912	(43,940)	1,183,080
Net position, beginning	9,367,399	9,388,337	9,653,584	9,588,706	19,020,983	18,977,043
Net position, ending	$ 9,388,337	$ 10,250,505	$ 9,588,706	$ 9,909,618	$ 18,977,043	$ 20,160,123

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 2020 fiscal year, the County's governmental funds reported combined ending fund balances of $2,579,749 an increase of $417,680 in comparison with the prior year. Unassigned general fund balance increased by $38,730. 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 79.22% 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 $1,388,168 for which all was unassigned with the exception of $288,462. Of this, $265,441 was shown as nonspendable for prepaids and $23,021 was classified as assigned fund balance for the jail's commissary fund. The fund balance of the County's total general fund decreased by $10,397 during fiscal year 2020. The County's revenues collected in 2020 was more than the final budget by $610,356. The County's expenditures were less than the final budget by $267,179. When combined with transfers out of the general fund ($18), insurance recoveries of $83,827 and debt service payments ($144,674 in principal and $8,638 in interest), the net result was the decrease of $10,397.

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 2020 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 $716,241. 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, 2020, the proprietary fund indicates total net position of $9,909,618. This is an increase in total net position for the proprietary fund in the amount of $320,912.

Crawford County
Enterprise Net Operating Income,
Nonoperating Expenses and Transfers

	2019	2020
Net operating (loss)/income:		
Water Fund	$ (42,794)	$ 11,036
Total net operating (loss)/income	(42,794)	11,036
Nonoperating expenses	(63,159)	(59,992)
Loss before transfers and contributions	(105,953)	(48,956)
Capital Contributions	61,075	369,868
Transfers in/(out)	(20,000)	-
Changes in net position	$ (64,878)	$ 320,912

Capital Asset and Debt Administration

Capital assets. Crawford County's investment in capital assets for its governmental activities as of September 30, 2020 decreased $285,631 to $10,186,189 (net of accumulated depreciation). Additionally, the County's investment in capital assets for its business-type activities as of September 30, 2020 increased $243,091 to $11,324,772. This investment in capital assets includes land, construction in progress (fire station, cell phone tower and landfill) 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	
	2019	2020	2019	2020	2019	2020
Land	$ 625,575	$ 625,575	$ 26,000	$ 26,000	$ 651,575	$ 651,575
Construction in progress	47,744	166,028	61,075	-	108,819	166,028
Buildings and improvements	3,182,996	3,110,392	13,531	441,091	3,196,527	3,551,483
Machinery and equipment	942,018	833,459	33,299	29,599	975,317	863,058
Vehicles	859,912	879,209	-	31,040	859,912	910,249
Infrastructure	4,592,401	4,315,883	10,947,776	10,797,042	15,540,177	15,112,925
Land improvements	221,174	255,643	-		221,174	255,643
Total	$ 10,471,820	$ 10,186,189	$ 11,081,681	$ 11,324,772	$ 21,553,501	$ 21,510,961

Long-term debt. At the end of the current fiscal year, Crawford County had total outstanding debt of $4,452,387 of which $1,559,258 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 seven (7) years of monitoring remaining. The costs of monitoring have been estimated based on what it would cost to perform all postclosure care in 2020. 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	$ 2,255,000	$ -	$ 255,000	$ 2,000,000	$ 265,000
Capital leases	348,030	-	144,675	203,355	125,868
Net pension liability	693,699	-	265,459	428,240	-
Landfill postclosure	286,000	-	24,466	261,534	30,000
	$ 3,582,729	$ -	$ 689,600	$ 2,893,129	$ 420,868
Business-type activities:					
Revenue bonds	$ 1,589,501	$ -	$ 46,862	$ 1,542,639	$ 48,625
Notes payable	48,727	-	32,108	16,619	16,619
Total	$ 1,638,228	$ -	$ 78,970	$ 1,559,258	$ 65,244

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

Economic Factors

- The unemployment rate for Crawford County is at 4.1%. The rate for Middle Georgia is higher at 5%. The rate for the State of Georgia is 4%. (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, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
ASSETS					
Cash and cash equivalents	$ 2,103,054	$ 168,169	$ 2,271,223	$ 530,174	$ 356,535
Receivables, net of allowance					
Taxes	425,708	-	425,708	-	-
Accounts	198,140	34,275	232,415	-	15,655
Due from other governments	235,874	-	235,874	-	17,447
Internal balances	68,577	(68,577)	-	-	-
Prepaid items	265,441	4,260	269,701	-	-
Due from component unit	4,089	-	4,089	-	-
Restricted cash	-	34,080	34,080	-	-
Capital assets					
Non depreciable	791,603	26,000	817,603	354,016	-
Depreciable assets, net	9,394,586	11,298,772	20,693,358	2,472,088	5,562
Total Assets	13,487,072	11,496,979	24,984,051	3,356,278	395,199
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pensions	493,544	-	493,544	-	99,216
Deferred outflows of resources related to OPEB	-	-	-	-	47,497
Total deferred outflows of resources	493,544	-	493,544	-	146,713

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2020
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Crawford County Development Authority	Crawford County Health Department
LIABILITIES					
Accounts payable	291,425	10,970	302,395	5,846	1,905
Accrued salaries and benefits	60,859	4,325	65,184	-	6,972
Accrued interest	18,336	2,533	20,869	-	-
Unearned revenue	-	-	-	4,000	-
Due to primary government	-	-	-	4,089	-
Customer deposits payable	-	10,275	10,275	3,800	-
Due to other governments	7,989	-	7,989	-	15,370
Noncurrent liabilities:					
Due within one year					
Bonds payable	265,000	48,625	313,625	-	-
Notes payable	-	16,619	16,619	-	-
Capital leases	125,868	-	125,868	-	-
Landfill postclosure	30,000	-	30,000	-	-
Due in more than one year					
Bonds payable	1,735,000	1,494,014	3,229,014	-	-
Capital leases	77,487	-	77,487	-	-
Landfill postclosure	231,534	-	231,534	-	-
Compensated absences	-	-	-	-	37,602
Net pension liability	428,240	-	428,240	-	305,652
Net OPEB liability	-	-	-	-	60,657
Total Liabilities	3,271,738	1,587,361	4,859,099	17,735	428,158
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources related to pensions	458,373	-	458,373	-	10,682
Deferred inflows of resources related to OPEB	-	-	-	-	112,517
Total deferred inflows of resources	458,373	-	458,373	-	123,199
NET POSITION					
Net investment in capital assets	9,982,834	9,765,514	19,748,348	2,826,104	5,562
Restricted for					
Capital outlay	716,241	-	716,241	-	-
Other restrictions	444,972	34,080	479,052	4,558	-
Unrestricted (deficit)	(893,542)	110,024	(783,518)	507,881	(15,007)
Total Net Position	$ 10,250,505	$ 9,909,618	$ 20,160,123	$ 3,338,543	$ (9,445)

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, 2020

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	$ 2,838,493	$ 359,620	$ 9,671	$ -
Public safety	2,599,440	222,145	521,457	-
Public works	3,002,587	705,470	844,441	313,073
Judicial	811,650	280,442	628	-
Health and welfare	204,361	4,076	126,312	-
Culture and recreation	185,648	44,356	25,000	-
Housing and development	133,000	-	-	-
Interest on long-term debt	64,747	-	-	-
Total governmental activities	9,839,926	1,616,109	1,527,509	313,073
Business-type Activities				
Water Fund	532,776	483,768	-	369,868
Total business-type activities	532,776	483,768	-	369,868
Total Primary Government	$ 10,372,702	$ 2,099,877	$ 1,527,509	$ 682,941
Component Units:				
Development Authority	$ 267,452	$ 179,600	$ 21,598	$ -
Health Department	470,013	175,652	332,029	-
Total Component Units	$ 737,465	$ 355,252	$ 353,627	$ -

General Revenues	
Property tax	
Sales tax	
Other tax	
Interest revenue	
Insurance recoveries	
Miscellaneous	
Total General Revenues	
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, 2020
(CONTINUED)

	Net (Expense) Revenue and Changes in Net Position				
	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Development Authority	Health Department
	$ (2,469,202)	$ -	$ (2,469,202)		
	(1,855,838)	-	(1,855,838)		
	(1,139,603)	-	(1,139,603)		
	(530,580)	-	(530,580)		
	(73,973)	-	(73,973)		
	(116,292)	-	(116,292)		
	(133,000)	-	(133,000)		
	(64,747)	-	(64,747)		
	(6,383,235)	-	(6,383,235)		
	-	320,860	320,860		
	-	320,860	320,860		
	(6,383,235)	320,860	(6,062,375)		
				$ (66,254)	$ -
				-	37,668
				(66,254)	37,668
	4,952,813	-	4,952,813	-	-
	1,136,562	-	1,136,562	-	-
	941,287	-	941,287	-	-
	8,885	52	8,937	747	687
	83,827	-	83,827	90,026	-
	122,029	-	122,029	18,306	-
	7,245,403	52	7,245,455	109,079	687
	862,168	320,912	1,183,080	42,825	38,355
	9,388,337	9,588,706	18,977,043	3,295,718	(47,800)
	$ 10,250,505	$ 9,909,618	$ 20,160,123	$ 3,338,543	$ (9,445)

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

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	General Fund	E911 Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 822,508	$ 148,998	$ 1,131,548	$ 2,103,054
Taxes receivable	425,708	-	-	425,708
Accounts receivable, net	160,500	37,640	-	198,140
Due from other governments	80,845	23,736	131,293	235,874
Due from other funds	258,712	-	-	258,712
Due from component unit	4,089	-	-	4,089
Prepaid items	265,441	-	-	265,441
Total Assets	$ 2,017,803	$ 210,374	$ 1,262,841	$ 3,491,018
LIABILITIES				
Accounts payable	$ 212,289	$ 46,196	$ 32,940	$ 291,425
Accrued liabilities	56,485	-	4,374	60,859
Due to other governments	-	-	7,989	7,989
Due to other funds	-	131,000	59,135	190,135
Total Liabilities	268,774	177,196	104,438	550,408
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	360,861	-	-	360,861
Total Deferred Inflows of Resources	360,861	-	-	360,861
FUND BALANCES				
Nonspendable	265,441	-	-	265,441
Restricted	-	33,178	1,128,035	1,161,213
Assigned	23,021	-	30,368	53,389
Unassigned	1,099,706	-	-	1,099,706
Total Fund Balances	1,388,168	33,178	1,158,403	2,579,749
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,017,803	$ 210,374	$ 1,262,841	$ 3,491,018

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, 2020

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

Total Fund Balances - Governmental Funds	$	2,579,749
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		22,736,241
Accumulated depreciation		(12,550,052)
Deferred outflows of resources		
Pension contributions		493,544
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.		360,861
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		(2,000,000)
Capital leases payable		(203,355)
Landfill		(261,534)
Net pension liability		(428,240)
Accrued interest payable		(18,336)
Deferred inflows of resources		
Pension contributions		(458,373)
Total Net Position of Governmental Activities	$	10,250,505

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, 2020

	General Fund	E911 Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	$ 4,613,019	$ -	$ -	$ 4,613,019
Sales taxes	504,805	-	631,757	1,136,562
Other taxes	941,287	-	-	941,287
Licenses and permits	85,000	-	-	85,000
Intergovernmental revenue	521,800	32,735	1,286,047	1,840,582
Charges for services	1,176,125	205,932	4,076	1,386,133
Fines and forfeitures	112,768	-	32,208	144,976
Interest earnings	8,326	-	559	8,885
Other miscellaneous revenues	110,576	-	11,453	122,029
Total Revenues	8,073,706	238,667	1,966,100	10,278,473
Expenditures:				
Current:				
General government	2,687,823	-	25,967	2,713,790
Judicial	766,749	-	3,712	770,461
Public safety	2,230,511	140,018	35,471	2,406,000
Public works	1,893,949	-	470,274	2,364,223
Health and welfare	76,617	-	117,960	194,577
Culture and recreation	220,499	-	-	220,499
Housing and community development	138,452	-	-	138,452
Intergovernmental	-	-	88,446	88,446
Debt Service				
Principal	144,674	-	255,000	399,674
Interest	8,638	-	56,109	64,747
Capital Outlay	-	65,471	518,280	583,751
Total Expenditures	8,167,912	205,489	1,571,219	9,944,620
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,206)	33,178	394,881	333,853
Other Financing Sources (Uses):				
Insurance recoveries	83,827	-	-	83,827
Transfers from other funds	-	-	18	18
Transfers to other funds	(18)	-	-	(18)
Total other financing sources (uses)	83,809	-	18	83,827
Net change in fund balances	(10,397)	33,178	394,899	417,680
Fund Balance, beginning of year	1,398,565	-	763,504	2,162,069
Fund Balance, end of year	$ 1,388,168	$ 33,178	$ 1,158,403	$ 2,579,749

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, 2020

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

Net Change in Fund Balances - total governmental funds	$	417,680
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		502,374
Total depreciation		(777,119)
In the Statement of Activities, only the loss on the sale/disposal of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus the change in net assets differs from the change in fund balance by the cost of the capital assets sold or disposed.		
Total gain / (loss) on disposal		(10,886)
Deferred outflows of resources related to pensions is not available during the current period and		
Change in deferred outflows of resources related to pensions		(53,917)
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		255,000
Capital leases		144,675
Net pension liability		265,459
Landfill		24,466
Accrued interest on debt		2,983
Deferred inflows of resources related to pensions is not available during the current period and		
Change in deferred inflows of resources related to pensions		(248,341)
Revenues		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		339,794
Change in Net Position of Governmental Activities	$	862,168

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, 2020

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 4,628,000	$ 4,628,000	$ 4,613,019	$ (14,981)
Sales taxes	425,000	425,000	504,805	79,805
Other taxes	812,000	812,000	941,287	129,287
Licenses and permits	72,500	72,500	85,000	12,500
Intergovernmental revenue	16,000	51,450	521,800	470,350
Charges for services	1,305,200	1,305,200	1,176,125	(129,075)
Fines and forfeitures	100,000	100,000	112,768	12,768
Interest earnings	3,000	3,000	8,326	5,326
Other miscellaneous revenues	66,200	66,200	110,576	44,376
Total Revenues	7,427,900	7,463,350	8,073,706	610,356
Expenditures				
Current				
General government:				
County administrator	34,500	46,522	46,522	-
County commission	1,236,870	1,502,004	1,502,004	-
Grounds maintenance	278,447	302,495	302,495	-
Elections	124,954	124,954	124,555	399
Planning and zoning	137,779	149,037	149,037	-
Tax assessors	326,902	349,121	349,121	-
Tax commissioner	240,471	240,471	209,017	31,454
Board of equalization	7,784	7,784	5,072	2,712
Total general government	2,387,707	2,722,388	2,687,823	34,565
Judicial:				
District attorney	9,500	13,135	13,135	-
Magistrate court	148,005	148,005	139,915	8,090
Probate court	142,705	142,705	141,806	899
Superior court	324,738	324,738	283,525	41,213
Clerk of superior court	199,744	199,744	188,368	11,376
Total judicial:	824,692	828,327	766,749	61,578

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, 2020
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current				
Public safety:				
Coroner	33,958	54,628	54,628	-
Fire department	148,281	148,281	131,312	16,969
Emergency management	40,309	52,759	52,006	753
Jail	522,759	762,290	762,290	-
Dispatcher	336,551	341,551	198,418	143,133
Sheriff	1,006,758	1,033,999	1,031,857	2,142
Total public safety	2,088,616	2,393,508	2,230,511	162,997
Public works:				
Roads	731,769	924,306	924,306	-
Shop	219,678	276,905	276,905	-
Waste collection	550,000	589,434	589,434	-
Waste disposal	103,050	103,304	103,304	-
Total public works	1,604,497	1,893,949	1,893,949	-
Health and welfare:				
Health and welfare	70,000	70,000	68,311	1,689
Older Americans Council	6,600	6,600	5,611	989
Welfare	4,000	4,000	2,695	1,305
Total health and welfare	80,600	80,600	76,617	3,983
Culture and recreation:				
Recreation	148,200	161,950	161,950	-
Libraries	30,259	58,549	58,549	-
Total culture and recreation	178,459	220,499	220,499	-

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, 2020
(CONTINUED)

	Budget			
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current				
Housing and community development:				
Forest resources	17,000	17,000	16,699	301
Extension office	53,673	63,852	63,852	-
Conservation	41,656	41,656	37,901	3,755
Development authority	20,000	20,000	20,000	-
Total housing and community development	132,329	142,508	138,452	4,056
Total current expenditures	7,296,900	8,281,779	8,014,600	267,179
Debt service:				
Principal	112,000	144,674	144,674	-
Interest	9,000	9,000	8,638	362
Total debt service	121,000	153,674	153,312	362
Total expenditures	7,417,900	8,435,453	8,167,912	267,541
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,000	(972,103)	(94,206)	877,897
Other Financing Sources (Uses):				
Insurance recoveries	-	77,174	83,827	6,653
Transfers to other funds	(10,000)	(10,000)	(18)	9,982
Total Other Financing Sources (Uses)	(10,000)	67,174	83,809	16,635
Net change in fund balance	-	(904,929)	(10,397)	894,532
Fund Balance, beginning of year	1,398,565	1,398,565	1,398,565	-
Fund Balance, end of year	$ 1,398,565	$ 493,636	$ 1,388,168	$ 894,532

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

CRAWFORD COUNTY, GEORGIA

SPECIAL REVENUE FUND
E-911
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(CONTINUED)

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 32,735	$ 32,735	$ -
Charges for services	172,754	205,932	33,178
Total Revenues	205,489	238,667	33,178
Expenditures:			
Current:			
Public Safety	140,018	140,018	-
Capital Outlay	65,471	65,471	-
Total Expenditures	205,489	205,489	-
Net change in fund balance	-	33,178	33,178
Fund Balance - beginning of year	-	-	-
Fund Balance - end of year	$ -	$ 33,178	$ 33,178

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2020

	Business-type Activities - Enterprise Fund
	Water Fund
ASSETS	
Current assets:	
Cash	$ 168,169
Restricted cash	34,080
Accounts receivable, net of allowance for uncollectible accounts	34,275
Prepaid items	4,260
Total current assets	240,784
Noncurrent assets:	
Capital assets:	
Nondepreciable	26,000
Depreciable, net	11,298,772
Total capital assets	11,324,772
Total noncurrent assets	11,324,772
Total assets	11,565,556
LIABILITIES	
Current liabilities:	
Accounts payable	10,970
Accrued liabilities	4,325
Accrued interest	2,533
Customer deposits payable	10,275
Due to other funds	68,577
Current maturities of long term debt	65,244
Total current liabilities	161,924
Long-term liabilities:	
Long-term debt, net of current portion	1,494,014
Total long-term liabilities	1,494,014
Total liabilities	1,655,938
NET POSITION	
Net investment in capital assets	9,765,514
Restricted for	
Water system maintenance	34,080
Unrestricted	110,024
Total net position	$ 9,909,618

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, 2020

	Business-type Activities - Enterprise Fund
	Water Fund
Operating Revenues:	
Charges for services	$ 483,768
Total operating revenues	483,768
Operating Expenses:	
Cost of sales and services	137,206
General and administration	81,559
Depreciation	253,967
Total Operating Expenses	472,732
Operating income	11,036
Non-Operating Revenues (Expense):	
Interest income	52
Interest expense	(60,044)
Total Non-Operating Expenses	(59,992)
Loss before capital contributions	(48,956)
Capital contributions	369,868
Change in net position	320,912
Net position - beginning of year	9,588,706
Net position - end of year	$ 9,909,618

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, 2020

	Business-type Activities - Enterprise Fund
Cash Flows from Operating Activities:	Water Fund
Receipts from customers and users	$ 487,185
Payments to employees	(53,217)
Payments to suppliers for goods and services provided	(86,762)
Net Cash Provided by Operating Activities	347,206
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(127,190)
Principal payments on long-term debt	(78,970)
Interest payments on long-term debt	(60,365)
Net Cash Used for Capital and Related Financing Activities	(266,525)
Cash Flows from Investing Activities:	
Interest received	52
Net Cash Provided by Investing Activities	52
Net Increase in Cash and Cash Equivalents	80,733
Cash and Cash Equivalents - Beginning of Year	121,516
Cash and Cash Equivalents - End of Year	$ 202,249
Classified as:	
Cash	$ 168,169
Restricted Cash	34,080
	$ 202,249
Noncash investing, capital, and financing activities:	
Contributions of capital assets from government	$ 369,868
Total noncash investing, capital, and financing activities	$ 369,868

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, 2020
(CONTINUED)

	Business-type Activities - Enterprise Fund Water Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	$ 11,036
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation	253,967
Changes in Assets and Liabilities:	
(Increase)/decrease in accounts receivables	3,567
(Increase)/decrease in prepaid items	5,500
Increase/(decrease) in accounts payable	2,573
Increase/(decrease) in accrued liabilities	2,136
Increase/(decrease) in due to other funds	68,577
Increase/(decrease) in customer deposits	(150)
Total adjustments	336,170
Net Cash Provided by Operating Activities	$ 347,206

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

CRAWFORD COUNTY, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2020

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 402,383
Total Assets	$ 402,383
LIABILITIES	
Due to State of Georgia	$ 65,425
Due to Board of Education	120,624
Due to other governments	2,060
Funds held in escrow	121,789
Due to others	92,485
Total Liabilities	$ 402,383

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, 2020 and the Crawford County Health Department, as of June 30, 2020. 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, 2020 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 funds:

> 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 **E911 Fund** accounts for the E-911 fees collected and disbursements for the operation of the E-911 call center.

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 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, 2020:

	General Fund	E911 Fund	Nonmajor Governmental	Total
Fund Balances				
Nonspendable:				
Prepaids	$ 265,441	$ -	$ -	$ 265,441
Restricted for:				
Capital outlay	-	-	716,241	716,241
Law enforcement	-	33,178	53,333	86,511
Law library	-	-	65,518	65,518
Drug education	-	-	107,262	107,262
Revolving loan	-	-	108,387	108,387
Crime victim	-	-	77,294	77,294
Assigned				
Transit	-	-	30,368	30,368
Jail concession	23,021	-	-	23,021
Unassigned	1,099,706	-	-	1,099,706
Total fund balances	$ 1,388,168	$ 33,178	$ 1,158,403	$ 2,579,749

NOTE 2 – LEGAL COMPLIANCE – BUDGETS

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.

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, 2020, all of the deposits of the County and the Crawford County Health Department, a discretely presented component unit, were fully collateralized in accordance with the state statutes.

The Crawford County Development Authority, a discretely presented component unit, had deposit accounts which were under collateralized by $312,244 as of September 30, 2020.

The County has no investments at September 30, 2020.

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 2019 property taxes were levied on September 25th, and mailed during October, 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.

NOTE 5 – RECEIVABLES

Receivables at September 30, 2020, consist of the following:

Receivables:	General Fund	E911 Fund	Water Fund	Total
Taxes	$ 425,708	$ -	$ -	$ 425,708
Accounts	169,491	37,640	61,828	268,959
	595,199	37,640	61,828	694,667
Less allowance for uncollectibles	(8,991)	-	(27,553)	(36,544)
Total receivables	$ 586,208	$ 37,640	$ 34,275	$ 658,123

NOTE 6 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2020, for the County's individual major funds and non-major funds in the aggregate are as follows:

	General Fund	E911 Fund	Non-Major Funds	Total
Receivables:				
State	$ 70,529	$ -	$ 131,016	$ 201,545
Other	10,316	23,736	277	34,329
Total receivables	$ 80,845	$ 23,736	$ 131,293	$ 235,874

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	47,744	152,528	-	(34,244)	166,028
Total	673,319	152,528	-	(34,244)	791,603
Capital assets, being depreciated:					
Buildings and improvements	5,039,090	44,331	-	-	5,083,421
Equipment	2,553,658	58,673	-	-	2,612,331
Vehicles	3,180,636	185,003	(54,431)	34,244	3,345,452
Infrastructure	10,150,630	-	-	-	10,150,630
Land improvements	690,965	61,839	-	-	752,804
Total	21,614,979	349,846	(54,431)	34,244	21,944,638
Less accumulated depreciation for:					
Buildings and improvements	(1,856,094)	(116,935)	-	-	(1,973,029)
Equipment	(1,611,640)	(167,232)	-	-	(1,778,872)
Vehicles	(2,320,724)	(189,064)	43,545	-	(2,466,243)
Infrastructure	(5,558,229)	(276,518)	-	-	(5,834,747)
Land improvements	(469,791)	(27,370)	-	-	(497,161)
Total	(11,816,478)	(777,119)	43,545	-	(12,550,052)
Total capital assets, being depreciated, net	9,798,501	(427,273)	(10,886)	34,244	9,394,586
Govemmental activities capital assets, net	$ 10,471,820	$ (274,745)	$ (10,886)	$ -	10,186,189
			Less related long-term debt outstanding		(203,355)
			Net investment in capital assets		$ 9,982,834

	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	56,795	-	(117,870)	-
Total	87,075	56,795	-	(117,870)	26,000
Capital assets, being depreciated:					
Buildings and improvements	50,733	313,072	-	117,870	481,675
Vehicles	78,476	38,800	-	-	117,276
Equipment	150,728	-	-	-	150,728
Water improvements	13,828,169	88,391	-	-	13,916,560
Total	14,108,106	440,263	-	117,870	14,666,239
Less accumulated depreciation for:					
Buildings and improvements	(37,202)	(3,382)	-	-	(40,584)
Vehicles	(78,476)	(7,760)	-	-	(86,236)
Equipment	(117,429)	(3,700)	-	-	(121,129)
Water improvements	(2,880,393)	(239,125)	-	-	(3,119,518)
Total	(3,113,500)	(253,967)	-	-	(3,367,467)
Total capital assets, being depreciated, net	10,994,606	186,296	-	117,870	11,298,772
Business-type activities capital assets, net	$ 11,081,681	$ 243,091	$ -	$ -	11,324,772
			Less related long-term debt outstanding		(1,559,258)
			Net investment in capital assets		$ 9,765,514

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

Governmental activities:	
General government	$ 52,475
Judicial	55,689
Public safety	217,454
Public works	393,437
Health and welfare	9,784
Culture and recreation	45,832
Housing and community development	2,448
Total depreciation expense - governmental activities	$ 777,119
Business-type activities:	
Water department	$ 253,967
Total depreciation expense - business-type activities	$ 253,967

B. Discretely Presented Component Unit – Development Authority

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
Capital assets, not being depreciated:					
Land	$ 354,016	$ -	$ -	$ -	$ 354,016
Construction in progress	88,084	59,162	-	(147,246)	-
Total	442,100	59,162	-	(147,246)	354,016
Capital assets, being depreciated:					
Land improvements	112,633	-	-	-	112,633
Buildings	3,228,059	402,922	(402,922)	147,246	3,375,305
Buildings improvements	410,652	-	-	-	410,652
Infrastructure - roads	5,575	-	-	-	5,575
Total	3,756,919	402,922	(402,922)	147,246	3,904,165
Less accumulated depreciation for:					
Land improvements	(53,063)	(3,135)	-	-	(56,198)
Buildings	(1,241,243)	(53,801)	-	-	(1,295,044)
Buildings improvements	(58,242)	(17,018)	-	-	(75,260)
Infrastructure - roads	(5,575)	-	-	-	(5,575)
Total	(1,358,123)	(73,954)	-	-	(1,432,077)
Total capital assets, being depreciated, net	2,398,796	328,968	(402,922)	147,246	2,472,088
Total capital assets, net	$ 2,840,896	$ 388,130	$ (402,922)	$ -	$ 2,826,104

C. Discretely Presented Component Unit – Department of Health

Activity for the fiscal year ended June 30, 2020 is as follows:

	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	(32,456)	(2,114)	-	(34,570)
Total	(32,456)	(2,114)	-	(34,570)
Total capital assets, being depreciated, net	7,676	(2,114)	-	5,562
Total capital assets, net	$ 7,676	$ (2,114)	$ -	$ 5,562

NOTE 8 – LONG-TERM DEBT

The following is a summary of long-term debt activity for the fiscal year ended September 30, 2020.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds	$ 2,255,000	$ -	$ 255,000	$ 2,000,000	$ 265,000
Capital leases payable	348,030	-	144,675	203,355	125,868
Landfill postclosure	286,000	-	24,466	261,534	30,000
Net pension liability	693,699	-	265,459	428,240	-
Governmental activities long-term liabilities	$ 3,582,729	$ -	$ 689,600	$ 2,893,129	$ 420,868
Business-type activities:					
Notes payable	$ 48,727	$ -	$ 32,108	$ 16,619	$ 16,619
Revenue bonds payable	1,589,501	-	46,862	1,542,639	48,625
Business-type activities long-term liabilities	$ 1,638,228	$ -	$ 78,970	$ 1,559,258	$ 65,244
Component unit-Development Authority:					
Notes payable	$ 12,116	$ -	$ 12,116	$ -	$ -
Development Authority long-term liabilities	$ 12,116	$ -	$ 12,116	$ -	$ -
Component unit-Health Department					
Net pension liability	$ 258,255	$ 47,397	$ -	$ 305,652	$ -
Net OPEB liability	130,862	-	70,205	60,657	-
Compensated absences	35,399	22,138	19,935	37,602	-
Health Department long-term liabilities	$ 424,516	$ 69,535	$ 90,140	$ 403,911	$ -

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, 2020:

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.	$ 16,619

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

Year ending September 30,	Principal	Interest
2021	$ 16,619	$ 290
Total	$ 16,619	$ 290

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, 2020 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 $578,365. 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,	
2021	$ 131,087
2022	79,626
Total minimum lease payments	210,713
Less amount representing interest	(7,358)
Present value of minimum lease payments	$ 203,355

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, 2020, are as follows:

Description	Original Amount	Interest Rate	Due Date	Amount
Water system construction	$ 1,329,500	3.25%	2042	$ 936,634
Water system construction	806,200	4.50%	2042	606,005
				$ 1,542,639

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

Year ending September 30,	Principal	Interest
2021	$ 48,625	$ 56,891
2022	50,456	55,060
2023	52,357	53,159
2024	54,332	51,184
2025	56,384	49,132
2026-2030	315,594	211,986
2031-2035	380,277	147,303
2036-2040	458,642	68,938
2041-2042	125,972	3,063
Total	$ 1,542,639	$ 696,716

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, 2020, 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	$ 2,000,000
				$ 2,000,000

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

Year ending September 30,	Principal	Interest
2021	$ 265,000	$ 50,400
2022	270,000	43,722
2023	280,000	36,918
2024	285,000	29,862
2025	295,000	22,680
2026-2027	605,000	22,932
	$ 2,000,000	$ 206,514

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, 2020, 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 $261,534 over the remaining 10-year period. This estimated cost is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of September 30, 2020. The County has estimated the post closure costs associated with the landfill to be $582,850. 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, 2020, 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 $1,224,508.

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.

NOTE 9 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2020, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	E911	$ 131,000
	Nonmajor governmental funds	59,135
	Water Fund	68,577
		$ 258,712

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	$ 18
		$ 18

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, 2019, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	30
Terminated employees entitled to benefits but not yet receiving them	37
Current active employees	37
Disabled in pay status	-
Total membership in the plan	104

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 9.9% 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, 2020, the County reported a net pension liability. The net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of January 1, 2019. An expected total pension liability as of September 30, 2020 was determined using standard roll-forward techniques.

For the year ended September 30, 2020, the County recognized pension expense relative to ACCG in the amount of $161,502. At September 30, 2020, 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	$ 223,282	$ 390,305
Liability (Gain) / Loss	12,403	68,068
Changes of assumptions	133,156	-
Employer contributions subsequent to the measurement date	124,703	-
	$ 493,544	$ 458,373

County contributions subsequent to the measurement date of $124,703 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as follows:

Year ended September 30:	
2021	$ 2,727
2022	(14,454)
2023	(2,302)
2024	(75,503)

Actuarial Assumptions: The total pension liability as of September 30, 2020 was determined by an actuarial valuation as of January 1, 2019 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 Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2020. The table was changed to adopt the mortality tables developed specially for governmental employees by the Society of Actuaries.

Net Pension Liability:

Changes in the Net Pension Liability:	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balances at September 30, 2019	$ 3,473,854	$ 2,780,155	$ 693,699
Changes for the year:			
Service cost	40,269	-	40,269
Interest	237,776	-	237,776
Liability experience (gain)/loss	(61,514)	-	(61,514)
Assumption changes	157,502	-	157,502
Employer Contributions	-	101,704	(101,704)
Net investment income	-	583,568	(583,568)
Benefit payments	(154,128)	(154,128)	-
Administrative expense	-	(21,258)	21,258
Other	-	(24,522)	24,522
Net changes	219,905	485,364	(265,459)
Balance at September 30, 2020	$ 3,693,759	$ 3,265,519	$ 428,240

The County's net pension liability is recorded in the Government-Wide Statement of Net Position in the amount of $428,240.

The investment return assumption 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	$ 858,283	$ 428,240	$ 64,628

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 publicly 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, 2020, there were 92 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, 2020, the County's contribution to the plan was $122,386. 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, 2020, 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 August 18, 2021, 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, 2020

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY
AND RELATED RATIOS

	2020	2019	2018	2017	2016	2015
Total pension liability						
Service cost	$ 40,269	$ 48,517	$ 55,327	$ 66,953	$ 59,469	$ 71,497
Interest on total pension liability	243,170	239,494	223,997	209,501	199,145	187,402
Liability experience (gain) / loss	(61,514)	(81,179)	60,643	28,680	(157,603)	-
Changes of assumptions	157,502	30,780	6,609	93,194	104,227	-
Benefit payments, including refunds of employee contributions	(159,522)	(134,254)	(131,376)	(72,754)	(61,556)	(71,551)
Net change in total pension liability	219,905	103,358	215,200	325,574	143,682	187,348
Total pension liability - beginning	3,473,854	3,370,496	3,155,296	2,829,722	2,686,040	2,498,692
Total pension liability - ending	$ 3,693,759	$ 3,473,854	$ 3,370,496	$ 3,155,296	$ 2,829,722	$ 2,686,040
Plan fiduciary net position						
Contributions - employer	$ 101,704	$ 80,090	$ 124,200	$ 137,182	$ 118,801	$ 276,067
Net investment income	583,568	(138,563)	421,277	175,114	19,351	154,267
Benefit payments, including refunds of member contributions	(154,128)	(134,254)	(131,376)	(72,754)	(61,556)	(68,965)
Administrative expenses	(21,258)	(10,950)	(9,971)	(14,921)	(10,934)	(11,602)
Other expenses	(24,522)	(32,479)	(17,873)	(33,592)	(27,622)	(27,249)
Net change in plan fiduciary net position	485,364	(236,156)	386,257	191,029	38,040	322,518
Plan fiduciary net position - beginning	2,780,155	3,016,311	2,630,054	2,439,025	2,400,985	2,078,467
Plan fiduciary net position - ending	$ 3,265,519	$ 2,780,155	$ 3,016,311	$ 2,630,054	$ 2,439,025	$ 2,400,985
County's net pension liability (asset)	$ 428,240	$ 693,699	$ 354,185	$ 525,242	$ 390,697	$ 285,055
Plan fiduciary net position as a percentage of the total pension liability	88.4%	80.0%	89.5%	83.4%	86.2%	89.4%
Covered-employee payroll	1,155,160	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	37.1%	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, 2020

SCHEDULE OF CONTRIBUTIONS

	2020	2019	2018	2017	2016	2015
Actuarially determined contributions	$ 118,604	$ 96,384	$ 79,433	$ 116,584	$ 136,454	$ 118,801
Contributions in relation to the actuarially determined contribution	124,703	101,704	80,090	124,200	137,182	118,801
Contribution deficiency (excess)	$ (6,099)	$ (5,320)	$ (657)	$ (7,616)	$ (728)	$ -
County's covered-employee payroll	1,259,626	1,155,727	1,271,270	1,427,586	1,672,951	1,563,171
Contributions as a percentage of covered-employee payroll	9.90%	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:

The mortality table was changed from RP-200 mortality table projected with Scale AA to 2018 to the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2019.

Valuation date	The actuarially determined contribution rate was determined as of January 1, 2019, 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, 2020.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Actuarial asset valuation method	Fair value as of measurement date
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 50-54 rate of 5%, age 55-64 rate of 20%, ages 65-69 rate of 30%, and age 70 and over rate of 100%
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2019 (Pre-Retirement: Employee, Post-Retirement: Retiree)
Disability	Male and female rates derived from the 1985 CICA 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, 2020

	Special Revenue Funds			
	Law Library Fund	Sheriff's Department Drug Fund	Drug Education Fund	Jail Fund
ASSETS				
Cash and cash equivalents	$ 65,518	$ 38,531	$ 107,262	$ 15,085
Due from other governments	-	-	-	-
Total Assets	$ 65,518	$ 38,531	$ 107,262	$ 15,085
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 283
Accrued liabilities	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	283
Fund Balances:				
Restricted	65,518	38,531	107,262	14,802
Assigned	-	-	-	-
Total Fund Balances	65,518	38,531	107,262	14,802
Total Liabilities and Fund Balances	$ 65,518	$ 38,531	$ 107,262	$ 15,085

CRAWFORD COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020
(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
$ 13,996	$ 108,387	$ 82,873	$ 295,472	$ 404,424	$ -	$ 1,131,548
74,105	-	277	56,911	-	-	131,293
$ 88,101	$ 108,387	$ 83,150	$ 352,383	$ 404,424	$ -	$ 1,262,841
$ 80	$ -	$ -	$ 2,902	$ 29,675	$ -	$ 32,940
4,374	-	-	-	-	-	4,374
-	-	-	7,989	-	-	7,989
53,279	-	5,856	-	-	-	59,135
57,733	-	5,856	10,891	29,675	-	104,438
-	108,387	77,294	341,492	374,749	-	1,128,035
30,368	-	-	-	-	-	30,368
30,368	108,387	77,294	341,492	374,749	-	1,158,403
$ 88,101	$ 108,387	$ 83,150	$ 352,383	$ 404,424	$ -	$ 1,262,841

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds			
	Law Library Fund	Sheriff's Department Drug Fund	Drug Education Fund	Jail Fund
Revenues:				
Sales taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	587	-
Charges for services	-	-	-	-
Fines and forfeitures	6,720	-	4,432	14,930
Interest earnings	73	-	199	40
Other revenue	-	-	-	-
Total Revenues	6,793	-	5,218	14,970
Expenditures:				
Current:				
General government	-	-	-	-
Judicial	3,712	-	-	-
Public safety	-	10,536	-	24,935
Public works	-	-	-	-
Health and welfare	-	-	476	-
Intergovernmental	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	3,712	10,536	476	24,935
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,081	(10,536)	4,742	(9,965)
Other Financing Sources (Uses):				
Transfer from other funds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	3,081	(10,536)	4,742	(9,965)
Fund Balances, beginning of year	62,437	49,067	102,520	24,767
Fund Balances, end of year	$ 65,518	$ 38,531	$ 107,262	$ 14,802

CRAWFORD COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(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
$ -	$ -	$ -	$ 631,757	$ -	$ -	$ 631,757
122,711	2,221	3,014	-	844,441	313,073	1,286,047
4,076	-	-	-	-	-	4,076
-	-	6,126	-	-	-	32,208
-	97	150	-	-	-	559
-	11,453	-	-	-	-	11,453
126,787	13,771	9,290	631,757	844,441	313,073	1,966,100
-	-	-	25,949	-	18	25,967
-	-	-	-	-	-	3,712
-	-	-	-	-	-	35,471
-	-	-	-	470,274	-	470,274
111,628	-	5,856	-	-	-	117,960
-	-	-	88,446	-	-	88,446
-	-	-	255,000	-	-	255,000
-	-	-	56,109	-	-	56,109
-	-	-	205,207		313,073	518,280
111,628	-	5,856	630,711	470,274	313,091	1,571,219
15,159	13,771	3,434	1,046	374,167	(18)	394,881
-	-	-	-	-	18	18
-	-	-	-	-	18	18
15,159	13,771	3,434	1,046	374,167	-	394,899
15,209	94,616	73,860	340,446	582	-	763,504
$ 30,368	$ 108,387	$ 77,294	$ 341,492	$ 374,749	$ -	$ 1,158,403

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, 2020

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 8,200	$ 6,720	$ (1,480)
Interest earnings	6	73	67
Total Revenues	8,206	6,793	(1,413)
Expenditures:			
Current:			
Judicial	8,206	3,712	4,494
Total Expenditures	8,206	3,712	4,494
Net change in fund balance	-	3,081	3,081
Fund Balance - beginning of year	62,437	62,437	-
Fund Balance - end of year	$ 62,437	$ 65,518	$ 3,081

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, 2020

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ -	$ -	$ -
Total Revenues	-	-	-
Expenditures:			
Current:			
Public Safety	10,536	10,536	-
Total Expenditures	10,536	10,536	-
Net change in fund balance	(10,536)	(10,536)	-
Fund Balance - beginning of year	49,067	49,067	-
Fund Balance - end of year	$ 38,531	$ 38,531	$ -

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, 2020

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 750	$ 587	$ (163)
Fines and forfeitures	7,500	4,432	(3,068)
Interest earnings	150	199	49
Total Revenues	8,400	5,218	(3,182)
Expenditures:			
Current:			
Health and Welfare	8,400	476	7,924
Total Expenditures	8,400	476	7,924
Net change in fund balance	-	4,742	4,742
Fund Balance - beginning of year	102,520	102,520	-
Fund Balance - end of year	$ 102,520	$ 107,262	$ 4,742

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, 2020

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Fines and forfeitures	$ 17,950	$ 14,930	$ (3,020)
Interest earnings	35	40	5
Total Revenues	17,985	14,970	(3,015)
Expenditures:			
Current:			
Public Safety	24,935	24,935	-
Total Expenditures	24,935	24,935	-
Net change in fund balance	(6,950)	(9,965)	(3,015)
Fund Balance - beginning of year	24,767	24,767	-
Fund Balance - end of year	$ 17,817	$ 14,802	$ (3,015)

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, 2020

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 65,000	$ 122,711	$ 57,711
Charges for services	5,800	4,076	(1,724)
Total Revenues	70,800	126,787	55,987
Expenditures:			
Current:			
Health and welfare	118,189	111,628	6,561
Total Expenditures	118,189	111,628	6,561
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,389)	15,159	62,548
Other Financing Sources:			
Transfers from General Fund	47,389	-	(47,389)
Total Other Financing Sources	47,389	-	(47,389)
Net change in fund balance	-	15,159	15,159
Fund Balance - beginning of year	15,209	15,209	-
Fund Balance - end of year	$ 15,209	$ 30,368	$ 15,159

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, 2020

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 7,140	$ 2,221	$ (4,919)
Interest earnings	500	97	(403)
Other revenue	-	11,453	11,453
Total Revenues	7,640	13,771	6,131
Expenditures:			
Current:			
General government	-	-	-
Total Expenditures	-	-	-
Net change in fund balance	7,640	13,771	6,131
Fund Balance - beginning of year	94,616	94,616	-
Fund Balance - end of year	$ 102,256	$ 108,387	$ 6,131

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, 2020

	Final Budget	Actual	Variance with Final Budget
Revenue:			
Intergovernmental	$ 2,500	$ 3,014	$ 514
Fines and forfeitures	6,520	6,126	(394)
Interest earnings	130	150	20
Total Revenues	9,150	9,290	140
Expenditures:			
Current:			
Health and welfare	9,150	5,856	3,294
Total Expenditures	9,150	5,856	3,294
Net change in fund balance	-	3,434	3,434
Fund Balance - beginning of year	73,860	73,860	-
Fund Balance - end of year	$ 73,860	$ 77,294	$ 3,434

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, 2020

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Department of Community Affairs	$ 54,045	$ 313,073	$ 367,118	$ 367,117
Total Revenues	54,045	313,073	367,118	367,117
EXPENDITURES				
Contingencies - Unprogrammed Funds	-	16,184	16,184	16,184
Water Facilities	30,845	4,076	34,921	291,012
Engineering - Water/Sewer Improvements	20,075	270,938	291,013	34,921
Administration	3,125	21,875	25,000	25,000
Miscellaneous	-	18	18	-
Total Expenditures	54,045	313,091	367,136	367,117
Excess of Revenues Over (Under) Expenditures	-	(18)	(18)	-
Other Financing Sources (Uses):				
Transfer from General Fund	-	18	18	-
Total Other Financing Sources (Uses)	-	18	18	-
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, 2020

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
Total - All Agency Funds				
Assets				
Cash and cash equivalents	$ 375,166	$ 6,220,188	$ 6,192,971	$ 402,383
Certificates of deposit	45,409	-	45,409	-
Total Assets	$ 420,575	$ 6,220,188	$ 6,238,380	$ 402,383
Liabilities				
Due to State of Georgia	$ 71,801	$ 1,109,200	$ 1,115,576	$ 65,425
Due to Board of Education	128,698	4,606,936	4,615,010	120,624
Due to other governments	1,073	18,874	17,887	2,060
Funds held in escrow	185,652	26,206	90,069	121,789
Due to others	33,351	458,972	399,838	92,485
Total Liabilities	$ 420,575	$ 6,220,188	$ 6,238,380	$ 402,383

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
Superior Court				
Assets				
Cash and cash equivalents	$ 27,290	$ 203,472	$ 172,338	$ 58,424
Certificates of deposit	45,409	-	45,409	-
Total Assets	$ 72,699	$ 203,472	$ 217,747	$ 58,424
Liabilities				
Funds held in escrow	$ 69,685	$ -	$ 69,685	$ -
Due to others	3,014	203,472	148,062	58,424
Total Liabilities	$ 72,699	$ 203,472	$ 217,747	$ 58,424
Magistrate Court				
Assets				
Cash and cash equivalents	$ 4,310	$ 34,130	$ 33,627	$ 4,813
Total Assets	$ 4,310	$ 34,130	$ 33,627	$ 4,813
Liabilities				
Due to others	$ 4,310	$ 34,130	$ 33,627	$ 4,813
Total Liabilities	$ 4,310	$ 34,130	$ 33,627	$ 4,813

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(CONTINUED)

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
Probate Court				
Assets				
Cash and cash equivalents	$ 16,174	$ 127,343	$ 131,216	$ 12,301
Total Assets	$ 16,174	$ 127,343	$ 131,216	$ 12,301
Liabilities				
Due to others	$ 16,174	$ 127,343	$ 131,216	$ 12,301
Total Liabilities	$ 16,174	$ 127,343	$ 131,216	$ 12,301
Sheriff's Department				
Assets				
Cash and cash equivalents	$ 9,683	$ 60,064	$ 55,649	$ 14,098
Total Assets	$ 9,683	$ 60,064	$ 55,649	$ 14,098
Liabilities				
Due to Others	$ 9,683	$ 60,064	$ 55,649	$ 14,098
Total Liabilities	$ 9,683	$ 60,064	$ 55,649	$ 14,098

CRAWFORD COUNTY, GEORGIA

AGENCY FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(CONTINUED)

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
Tax Commissioner's Office				
Assets				
Cash and cash equivalents	$ 317,709	$ 5,789,799	$ 5,794,761	$ 312,747
Total Assets	$ 317,709	$ 5,789,799	$ 5,794,761	$ 312,747
Liabilities				
Due to State of Georgia	$ 71,801	$ 1,109,200	$ 1,115,576	$ 65,425
Due to Board of Education	128,698	4,606,936	4,615,010	120,624
Due to other governments	1,073	18,874	17,887	2,060
Funds held in escrow	115,967	26,206	20,384	121,789
Due to others	170	28,583	25,904	2,849
Total Liabilities	$ 317,709	$ 5,789,799	$ 5,794,761	$ 312,747
Alternative Dispute Resolution				
Assets				
Cash and cash equivalents	$ -	$ 5,380	$ 5,380	$ -
Total Assets	$ -	$ 5,380	$ 5,380	$ -
Liabilities				
Due to others	$ -	$ 5,380	$ 5,380	$ -
Total Liabilities	$ -	$ 5,380	$ 5,380	$ -

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	$ 1,443,429	$ 311,109	$ 1,754,538
Roads, Streets and Bridges	180,000	180,000	194,565	25,949	220,514
Public Safety Improvements and Equipment	180,000	180,000	213,547	193,480	407,027
Recreation Facilities and Improvements	180,000	180,000	27,134	11,727	38,861
City of Roberta Water / Wastewater and Public Safety Equipment	420,000	420,000	330,640	88,446	419,086
Totals	$ 3,000,000	$ 3,000,000	$ 2,209,315	$ 630,711	$ 2,840,026

CRAWFORD COUNTY, GEORGIA

BALANCE SHEET
CRAWFORD COUNTY DEVELOPMENT AUTHORITY
COMPONENT UNIT
SEPTEMBER 30, 2020

ASSETS		
Cash and cash equivalents	$	530,174
Total Assets	$	530,174
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$	5,846
Due to primary government		4,089
Security deposits		3,800
Unearned revenues		4,000
Total Liabilities		17,735
Fund Balance:		
Restricted		4,558
Unassigned		507,881
Total Fund Balance		512,439
Total Liabilities and Fund Balance	$	530,174

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, 2020

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

Total Fund Balances - component unit	$	512,439
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		4,258,181
Accumulated depreciation		(1,432,077)
Total net position of component unit	$	3,338,543

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, 2020

Revenues:		
Intergovernmental revenue	$	21,598
Rental income		179,600
Interest earnings		747
Other miscellaneous revenues		18,306
Total Revenues		220,251
Expenditures:		
Current:		
Economic development		145,441
Debt Service		
Principal		12,116
Interest		35
Capital Outlay		462,084
Total Expenditures		619,676
Excess (Deficiency) of Revenues Over (Under) Expenditures		(399,425)
Other Financing Sources		
Insurance recoveries		90,026
Sale of capital assets		354,900
Total Other Financing Sources		444,926
Net change in fund balance		45,501
Fund Balance, beginning of year		466,938
Fund Balance, end of year	$	512,439

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, 2020

Amounts reported for governmental activities in the statement of activities are different because:		
Net Change in Fund Balances - component unit	$	45,501
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		462,084
Total depreciation		(73,954)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins and donations) is to increase net position.		(402,922)
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		12,116
Change in net position of component unit	$	42,825

SINGLE AUDIT SECTION

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Transportation				
Passed through GA Department of Transportation				
Rural Operating Assistance Grant	20.509	T006332	$ -	$ 93,647
Rural Operating Assistance Grant - CARES Funding	20.509	T006332-CARES	-	29,064
Total U.S. Department of Transportation			-	122,711
U.S. Department of Housing & Urban Development				
Passed through GA Department of Community Affairs				
CDBG - Water Improvements	14.228	18p-x-039-1-5994	-	313,073
Total U.S. Department of Housing & Urban Development			-	313,073
U.S Department of Homeland Security				
Passed through GA Emergency Management Agency				
Emergency Management Performance Grant	97.042	OEM19041	-	7,450
Total U.S. Department of Homeland Security			-	7,450
U.S Department of Treasury				
Passed through GA Governor's Office of Planning and Budget				
Coronavirus Aid, Relief & Economic Security Act	21.019	14587-CRF	-	488,722
Total U.S. Department of Treasury			-	488,722
U.S Department of the Interior				
Passed through GA Department of Natural Resources				
Land and Water Conservation Fund (LWCF)	15.916	13-01002(P19AP00135)	-	25,000
Total U.S. Department of the Interior			-	25,000
Total Expenditures of Federal Awards			$ -	$ 956,956

See accompanying notes to schedule of expenditures of federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Crawford County, Georgia under programs of the federal government for the fiscal year ended September 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Crawford County, Georgia, it is not intended to and does not present the financial position, changes in net position or cash flows of Crawford County, Georgia.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

Crawford County, Georgia has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

CRAWFORD COUNTY GEORGIA
P.O. Box 1059 Roberta, GA 31078 * 478-836-3782 * Fax 478-836-5818
Crawford County Government Complex * 640 GA Hwy 128 * Roberta, GA 31078

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Crawford County, Georgia was not subject to a Single Audit for the fiscal year ended September 30, 2019.

CRAWFORD COUNTY GEORGIA

P.O. Box 1059 Roberta, GA 31078 * 478-836-3782 * Fax 478-836-5818
Crawford County Government Complex * 640 GA Hwy 128 * Roberta, GA 31078

August 18, 2021

CORRECTIVE ACTION PLAN

Crawford County, Georgia respectfully submits the following corrective action plan for the fiscal year ended September 30, 2020.

FINDINGS – FINANCIAL STATEMENT AUDIT

2020-001 Collateralization of Deposits – (OCGA 45-8-12(c)) – Development Authority

Name of Contact Person: Fabian Hollis, County Manager

Recommendation: Management should monitor collateral levels to ensure compliance with state laws and safeguard public funds.

Corrective Action: Management concurs with the finding and will ensure that periodic pledged collateral reports are sent by the bank to the Authority by mail or email. The collateral reports will be reviewed and compared against cash balances to ensure deposits are fully collateralized.

Anticipated Completion Date: August 18, 2021

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, 2020, 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 August 18, 2021. 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) as a basis for designing 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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2020-001.

Crawford County, Georgia's Response to Findings

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

Purpose of this Report

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

Macon, Georgia
August 18, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners
Crawford County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Crawford County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Crawford County, Georgia's major federal programs for the year ended September 30, 2020. Crawford County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Crawford County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Crawford County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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Opinion on Each Major Federal Program

In our opinion, Crawford County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control Over Compliance

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

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

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

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

Carr, Hill & Pruett

Macon, Georgia
August 18, 2021

CRAWFORD COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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?	Yes

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in Accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

CFDA Numbers	Name of Federal Program
21.019	Coronavirus Relief Funds

Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualified as low-risk auditee	No

Section II – Financial Statement Findings

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

Compliance Finding

2020-001 Collateralization of Deposits – (OCGA 45-8-12 (c)) – Development Authority

CRITERIA
The Official Code of Georgia Annotated (OCGA) Section 45-8-12(c) requires public funds to be collateralized or insured at 110%.

CONDITION
At September 30, 2020, the Authority's deposits were under collateralized.

CONTEXT
The Authority's deposits were under collateralized by $312,244 at year-end.

EFFECT
The Authority was not in compliance with the Georgia statue.

CAUSE
It appears that a bank coding error occurred during FY2020 that resulted in two bank accounts being omitted as designated as Public Funds.

RECOMMENDATION
Management should monitor collateral levels to ensure compliance with state law and safeguard public funds.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS
Management concurs with the finding and will ensure that periodic pledged collateral reports are sent by the bank to the Authority by mail or email. The collateral reports will be reviewed and compared against cash balances to ensure deposits are fully collateralized.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.