Decatur County, Georgia

Report on Examination of Financial Statements

For the Fiscal Year Ended
June 30, 2020

Coastal CPAs, LLC

DECATUR COUNTY, GEORGIA

REPORT ON EXAMINATION

OF

FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2020

DECATUR COUNTY, GEORGIA
For The Fiscal Year Ended June 30, 2020
Table of Contents

FINANCIAL SECTION	Page
Independent Auditors' Report	i-iii
Management's Discussion and Analysis	I-XV
Basic Financial Statements	
Statement of Net Position	1
Statement of Activities	2-3
Balance Sheet - Governmental Funds	4
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	6
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Net Activities	7
Statement of Net Position - Proprietary Funds	8
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	9
Statement of Cash Flows - Proprietary Funds	10-11
Statement of Fiduciary Assets and Liabilities - Agency Funds	12
Statement of Net Position - Component Units	13
Statement of Activities - Component Units	14
Notes to the Financial Statements	15-82
Required Supplementary Information:	
Major Funds:	
Budgetary Comparison Schedule - General Fund	83-84
Note A - to Required Supplementary Information - Budget and Budgetary Accounting	85
Required Supplementary Information - Schedule of Changes in the County's Net Pension Liability and Related Ratios	86
Required Supplementary Information - Schedule of County's Contributions	87
Required Supplementary Information - Schedule of Investment Returns	88

DECATUR COUNTY, GEORGIA
For The Fiscal Year Ended June 30, 2020
Table of Contents

Supplemental Information

Combining and Individual Fund Statements and Schedules:

Governmental Funds:

Non-Major Governmental Funds:

Non-Major Governmental Funds - Combining Balance Sheet 89

Non-Major Governmental Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balance 90

Non-Major Special Revenue Funds - Combining Balance Sheet 91

Non-Major Special Revenue Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balance 92

Law Library - Special Revenue Fund - Budget Comparison Schedule (GAAP) 93

Confiscated Assets - Special Revenue Fund - Budget Comparison Schedule (GAAP) 94

E-911 - Special Revenue Fund - Budget Comparison Schedule (GAAP) 95

E-911 Radio System - Special Revenue Fund - Budget Comparison Schedule (GAAP) 96

CDBG-EIP - Special Revenue Fund - Budget Comparison Schedule (GAAP) 97

Victim's Assistance - Special Revenue Fund - Budget Comparison Schedule (GAAP) 98

Mandatory Drug Fund - Special Revenue Fund - Budget Comparison Schedule (GAAP) 99

Decatur County Prison Account - Special Revenue Fund - Budget Comparison Schedule (GAAP) 100

Decatur County Jail Fund - Special Revenue Fund - Budget Comparison Schedule (GAAP) 101

Decatur Jail Inmate Fund - Special Revenue Fund - Budget Comparison Schedule (GAAP) 102

Non-Major Debt Service Funds - Combining Balance Sheet 103

Non-Major Debt Service Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balance 104

SPLOST Debt Service Fund - Debt Service Fund - Budget Comparison Schedule (GAAP) 105

Bond Debt Service Fund - Debt Service Fund - Budget Comparison Schedule (GAAP) 106

Fiduciary Funds:

Combining Statement of Changes in Fiduciary Assets and Liabilities - Agency Funds 107

Internal Service Funds:

Combining Statement of Net Position - Internal Service Fund 108

Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Internal Service Fund 109

Combining Statement of Cash Flows - Internal Service Fund 110-111

STATE REPORTING REQUIREMENTS

Schedule of Special Purpose Local Option Sales Tax 112

Schedule of Transportation Special Purpose Local Option Sales Tax 113

Community Development Block EIP Grant Schedule of Revolving Loan Funds Reconciliation to Local Revolving Loan Semi-Annual Report Grant # 02q-y-043-1-2761 114

Annual Report of 9-1-1 Expenditures 115-117

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards. 118-119

SINGLE AUDIT SECTION

Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance 120-121

Schedule of Expenditures of Federal Awards 122

Notes to Schedule of Expenditures of Federal Awards 123-124

Schedule of Findings and Questioned Costs 125-126

FINANCIAL SECTION

Coastal CPAs, LLC

BEN P. LEE, CPA, CFE, CFF, CGMA, CGFM, CGFO
JAMES F. BARGER, CPA, CGMA
PAMELA A. MELTON, CPA, CGMA
TINA OWENS, CPA, CGMA
J. DENNIS SILVA, CPA, CGMA
DOUGLAS D. THORNTON, CPA
JAMIE B. CURTIS, CPA, CGMA
TRACY EVERLY

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Decatur County, Georgia
Bainbridge, 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 Decatur County, Georgia, as of and for the year ended June 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the aggregate discretely presented component units (Decatur County Health Department, the Hospital Authority of Bainbridge, Decatur County, Georgia, and the Development Authority of Bainbridge and Decatur County, Georgia), which represents 27.42%, 9.98% and 52.94%, respectively, of the total assets, net position and revenues of Decatur County, Georgia. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the aggregate discretely presented components units (Decatur County Health Department, the Hospital Authority of Bainbridge, Decatur County, Georgia, and the Development Authority of Bainbridge and Decatur County, Georgia), is based solely on the reports 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 auditors' 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 County'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 County's internal control. Accordingly, we

100 MAIN STREET | ST. SIMONS ISLAND, GA 31522 | OFFICE 912.638.1010 | FAX 912.638.1013
Members of: American Institute of Certified Public Accountants | Georgia Society of Certified Public Accountants
Governmental Finance Officers Association | Association of Government Accountants | Association of Certified Fraud Examiners

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.

Opinions

In our opinion, 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 Decatur County, Georgia, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows 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, budgetary comparison information and pension information on pages I–XV, 83-85, and 86-88 respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Decatur County's basic financial statements. The accompanying schedule of expenditures of Special Purpose Local Option Sales Tax and Transportation Special Purpose Local Option Sales Tax proceeds (pages 112-113) is presented for purposes of additional analysis as required by Georgia Statutes (48-8-121 OCGA) and is not a required part of the financial statements of Decatur County, Georgia. Additionally, in the supplemental section, the combining and individual fund financial statements and schedules on pages 89-111, Community Development Block Grant schedules on page 114, and the Annual Report of 911 Expenditures on pages 115-117 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and schedules, the schedule of Special Purpose Local Option Sales Tax and Transportation Special Purpose Local Option Sales Tax proceeds, the Community Development Block Grant schedules, the annual report of 911 expenditures and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, the schedule of Special Purpose Local Option Sales Tax and Transportation Special Purpose Local Option Sales Tax proceeds, the Community Development Block Grant schedules, the annual report of 911 expenditures and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2021, on our consideration of Decatur County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Decatur County, Georgia's internal control over financial reporting and compliance.

Coastal CPAs, LLC

Coastal CPAs, LLC
St. Simons Island, Georgia
March 22, 2021

DECATUR COUNTY GOVERNMENT

Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2020

Our discussion and analysis of Decatur County's financial performance provides an overview of the County's financial activities for the fiscal year ended June 30, 2020. Please read it in conjunction with the County's financial statements, which begin on page 1, and the Notes to the Financial Statements, which begin on page 15.

FINANCIAL HIGHLIGHTS

The County's net position totaled $67,099,595 for its governmental and business-type activities, an increase of $6,901,732 from the previous fiscal year.

- Total combined revenues for governmental and business-type activities were $45,072,008.
- Overall expenses were $38,429,013, of which governmental activities were $32,367,873 and business-type activities were $6,061,140.
- As of June 30, 2020, governmental activities' expenses exceeded program revenue, resulting in the use of $22,553,201 in general revenues (primarily taxes).
- In the County's business-type activities, revenues were $6,522,844 and expenses were $6,061,140, for an operating gain of $461,704 for 2020. Operating gains for the County's business-type activities are also supplemented by general revenues.
- The General Fund resources available for appropriation were $2,758,813 more than budgeted and expenditures were $3,470,633 less than budgeted.
- The combined governmental funds' balance as of June 30, 2020 was $17,115,038, of which the General Fund comprised $11,690,841, the Transportation Special Purpose Local Option Sales Tax (TSPLOST) comprised $3,443,498, the Special Purpose Local Option Sales Tax (SPLOST) Capital Projects Funds comprised $1,786,568, and other governmental funds comprised $194,131.
- The General Fund reported an increase of $4,181,146 in unassigned fund balance to $10,850,932 from the prior fiscal year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 1- 3) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. The Statement of Net Position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. The governmental fund financial statements start on page 4. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

Government-wide Reporting

The Statement of Net Position and the Statement of Activities

Our analysis of the County as a whole begins on page IV. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the type of accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's net position and changes in them. You can think of the County's net position—the difference between assets and liabilities—as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the County's property tax base and the condition of the County's roads to assess the overall well-being of the County.

In the Statement of Net Position and the Statement of Activities, we divide the County into three kinds of activities:

- Governmental activities—Most of the County's basic services are reported here, including the public safety, public works, judiciary, health, welfare, culture, recreation, development, as well as general administration. Property taxes, sales taxes, fees, fines, and state and federal grants finance most of these activities.
- Business-type activities—The County charges a fee to customers to help it cover the cost of certain services it provides. The Natural Gas, Landfill, Water and Sewer, and Prison are reported here.
- Component units—The County includes three separate legal entities in its report – the Decatur County Health Department, Development Authority of Bainbridge and Decatur County, Hospital Authority of Bainbridge, Decatur County, GA and the Law Library Special Revenue Fund. The Decatur County Health Department, Development Authority of Bainbridge and Decatur County, and the Hospital Authority of Bainbridge, Decatur County, GA are presented as discretely-presented component units in a separate column in the basic financial statements. The Law Library Special Revenue Fund is reported as a blended component unit in the other governmental funds column of the basic financial statements. Although legally separate, these "component units" are important because the County is either financially accountable, or may maintain control by means of appointments to the governing boards of these organizations, or may be required by the state to report them as component units. Financial Statements for the County's discretely presented component units are found beginning on page 13.

Reporting the County's Most Significant Funds

Fund Financial Statements

Our analysis of the County's major funds begins on page VIII. The fund financial statements begin on page 4 and provide detailed information about the most significant funds—not the County as a whole. Some funds are required by State law and by bond covenants. However, the County establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants received from the Georgia Department of Community Affairs). The County's two kinds of funds—governmental and proprietary—use different accounting approaches.

- Governmental funds—Most of the County's basic services are reported in governmental funds, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between government-wide information (reported in the Statement of Net Position and the Statement of Activities) and governmental fund information in reconciliations on pages 5 and 7, respectively.
- Proprietary funds—When the County charges customers for the services it provides—whether to outside customers or to other units of the County—these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. The proprietary fund statements begin on page 8.

The County as Trustee

Reporting the County's Fiduciary Responsibilities

- Fiduciary funds—these funds are used to account for assets held for others. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities on page 12 and Statement of Changes in Assets and Liabilities beginning on page 106. These agency funds' balances are due to other funds, agencies and individuals as of the fiscal year end. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE COUNTY AS A WHOLE

NET POSITION

The County's combined net position increased by $6,901,732 from a year ago—from $60,197,863 to $67,099,595. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the County's governmental and business-type activities.

Table 1
Net Position
(000's omitted)

	Governmental Activities		Business-type Activities		Total Primary Government		Total % Change
Assets:	2019	2020	2019	2020	2019	2020	2019-2020
Current assets	$ 14,107	$ 25,012	$ 8,925	$ 9,560	$ 23,032	$ 34,572	50.1%
Capital assets- net	39,066	40,560	18,836	18,032	57,902	58,592	1.2%
Total assets	**53,173**	**65,572**	**27,761**	**27,592**	**80,934**	**93,164**	**15.1%**
Deferred Outflow of Resources							
Pension	1,714	1,473	437	390	2,151	1,863	13.4%
Total Deferred Ouflows of Resources	**1,714**	**1,473**	**437**	**390**	**2,151**	**1,863**	**13.4%**
Liabilities:							
Long-term debt outstanding	5,204	4,206	5,914	5,146	11,118	9,352	-15.9%
Other liabilities	5,842	12,298	5,329	4,882	11,171	17,180	53.8%
Total liabilities	**11,046**	**16,504**	**11,243**	**10,028**	**22,289**	**26,532**	**19.0%**
Deferred Inflow of Resources							
Pension	476	1,104	121	292	597	1,396	-133.8%
Total Deferred Inflows of Resources	**476**	**1,104**	**121**	**292**	**597**	**1,396**	**-133.8%**
Net position:							
Net investment in capital assets	33,862	36,355	12,922	12,887	46,784	49,242	5.3%
Restricted	5,871	5,996	88	88	5,959	6,084	2.1%
Unrestricted (deficit)	3,632	7,087	3,823	4,687	7,455	11,774	57.9%
Total net position *	**$ 43,365**	**$ 49,438**	**$ 16,833**	**$ 17,662**	**$ 60,198**	**$ 67,100**	**11.5%**

The County's total net position (governmental and business-type activities) was $67,099,595 as of June 30, 2020. The County's unrestricted net position was a positive $11,773,656 at June 30, 2020; however, $49,241,724 was the net investment in capital assets.

The largest portion of the County's net position reflects its net investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges,). The County uses these capital assets to provide services to its citizens; therefore, these assets are not available for future spending. Although the County's investment in 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.

The total net position of our business-type activities increased by 4.92% to $17,661,790 compared to $16,832,828 in 2019.

This space intentionally left blank.

CHANGES IN NET POSITION

The County's total change in net position was a positive $6,642,995 from the prior fiscal year as a result of a positive $6,072,770 in its governmental activities and a positive $570,225 in its business-type activities.

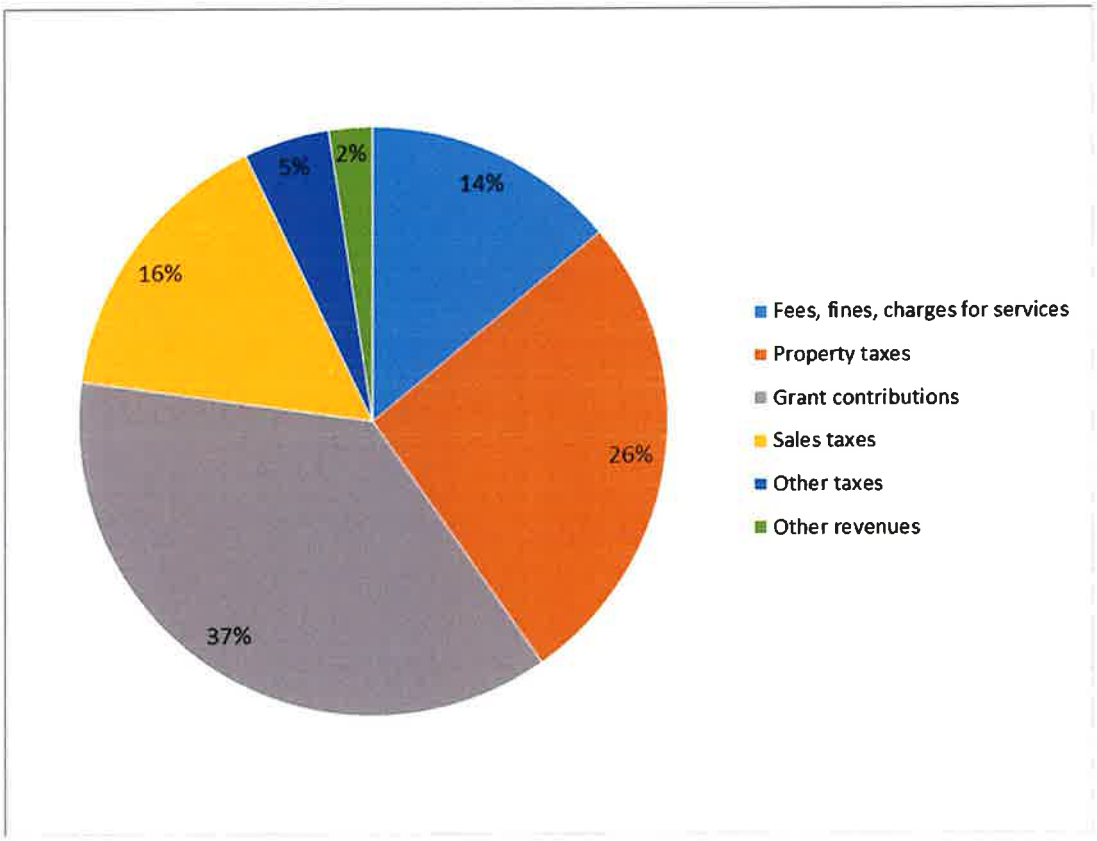
Table 2
Changes in Net Position
(000's omitted)

	Governmental Activities		Business Type Activities		Total Primary Government		Total % Change
	2019	2020	2019	2020	2019	2020	2019-2020
Revenues							
Program revenues:							
Charges for services	$ 2,115	$ 2,288	$ 6,781	$ 4,003	$ 8,896	$ 6,291	-29.3%
Operating grants	1,662	2,187	34	2,520	1,696	4,707	177.5%
Capital grants	4,497	5,340	-	-	4,497	5,340	18.7%
General revenues:							
Property taxes	11,645	11,872	-	-	11,645	11,872	1.9%
Other taxes	9,204	9,389	-	-	9,204	9,389	2.0%
Grants not restricted to specific programs	235	6,570	-	-	235	6,570	2695.7%
Investment earnings	237	215	-	-	237	215	-9.3%
Miscellaneous	1,379	621	46	-	1,425	621	-56.4%
Total general / program revenues	**30,974**	**38,482**	**6,861**	**6,523**	**37,835**	**45,005**	**19.0%**
Program Expense							
General government	1,811	1,880	-	-	1,811	1,880	3.8%
Judicial	1,658	1,959	-	-	1,658	1,959	18.2%
Public safety	13,977	14,932	2,690	2,810	16,667	17,742	6.4%
Public works	6,138	11,228	3,334	3,251	9,472	14,479	52.9%
Health and welfare	135	140	-	-	135	140	3.7%
Culture and recreation	113	110	-	-	113	110	-2.7%
Housing and development	1,163	1,207	-	-	1,163	1,207	3.8%
Interest and fiscal charges	932	912	-	-	932	912	-2.1%
Total program expenses	**25,927**	**32,368**	**6,024**	**6,061**	**31,951**	**38,429**	**20.3%**
Changes in net position before transfers	5,047	6,114	837	462	5,884	6,576	-11.8%
Special item	44	148	(156)	(81)	(112)	67	-159.8%
Transfers	(548)	(189)	549	189	1	-	-
Changes in net position	**$ 4,543**	**$ 6,073**	**$ 1,230**	**$ 570**	**$ 5,773**	**$ 6,643**	**-15.1%**

Depreciation expenses of $3,701,868 were allocated to the governmental and business type activities. $2,592,515 was allocated to the function of governmental activities and $1,109,353 was allocated to the function of business type activities.

As can be seen from the following chart, approximately 26% of the County's combined total revenue is provided by property taxes, 37% by grant contributions, 14% by fees, fines, and charges for services, 16% by sales taxes, 5% by other taxes, and the remaining 2% by other revenues. The County charges fees for services as varied as providing copies of documents, issuing building permits, water and sewer, natural gas, landfill, inmate housing/labor and Emergency 911, in addition, the Courts (Superior, State, Probate, Magistrate & Juvenile) impose fines for violations of laws and ordinances.

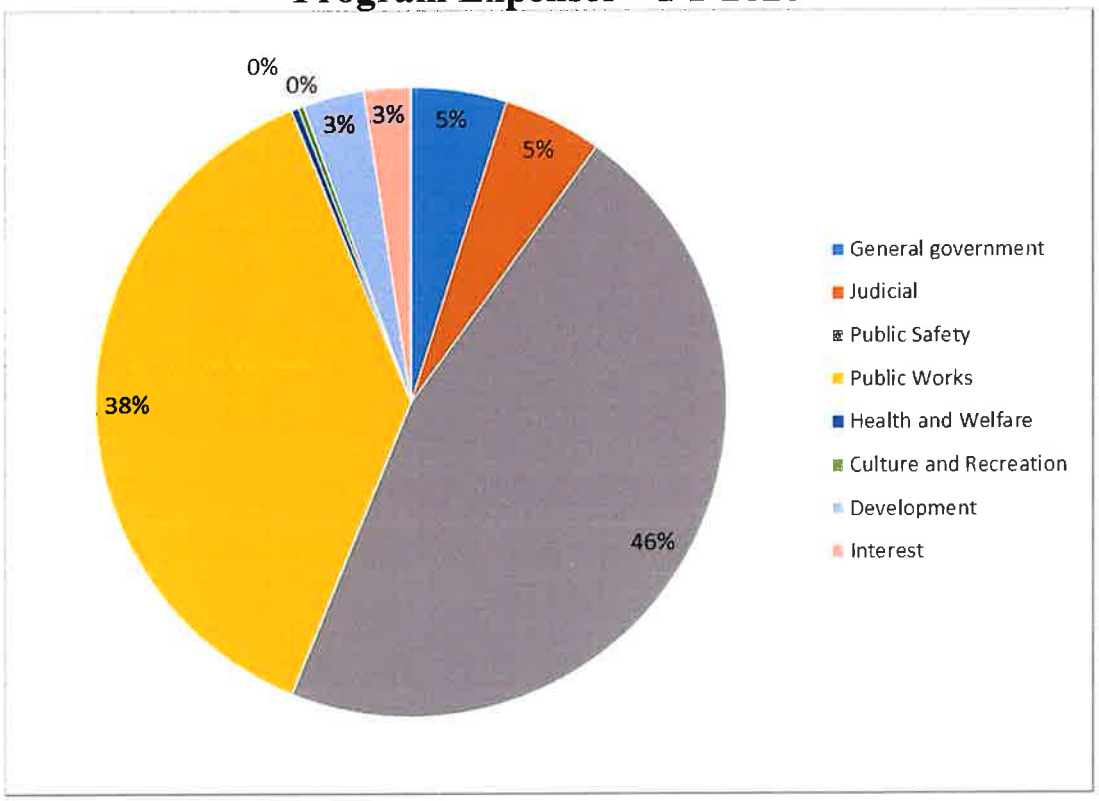
Revenue Sources – FY 2020



This space intentionally left blank.

The County's major expenses, at 46% of the combined total, are clearly in the area of providing services to ensure the public safety. These services include the Sheriff's office, jail operations, fire protection, emergency medical services, E-911, the coroner, animal control, and emergency management.

Program Expenses – FY 2020



This space intentionally left blank.

THE COUNTY'S FUNDS

Decatur County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The objective of the County's governmental funds is to provide information on near-term activity and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, the unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. It should be noted, however, that one of the County's major revenue sources—property taxes—is available once a year, approximately five months after the close of the fiscal year. The fund balance at the close of any fiscal year should be large enough to provide adequate financial resources until the next fiscal year's taxes are received.

The County ended the 2020 fiscal year with a fund balance of $17,115,038 in its governmental funds. Restricted fund balance is made up of $35,103 restricted for legal reference materials, $682,344 restricted for public safety, $48,339 restricted for debt service, and $5,230,066 restricted for other projects. Unassigned fund balance was $10,279,277 and Nonspendable fund balance was $839,909.

Major Funds

General Fund

The General Fund is the operating fund of the County. At the end of the current year, the fund balance was $11,690,841, with $10,850,932 listed as unassigned. The fund balance in the General Fund increased $3,880,146 during FY 2020, primarily due to revenues in exceeding expenditures.

Transportation Special Purpose Local Option Sales Tax (TSPLOST) Capital Projects Funds

The TSPLOST Capital Project Fund was established to account for the proceeds of the special one-cent sales tax for transportation related projects approved by the voters on November 7, 2017, for up to $24 million during five years beginning April 1, 2018. These funds will be applied to the maintenance and repair of county-wide roads.

This space intentionally left blank.

TSPLOST expenditures during FY 2020 consisted of the following:

Description		TSPLOST
County Wide Projects		$ 2,310,542
	Total	$ 2,310,542

Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	
Total expenditudres from above	$ 2,310,542
Intergovernmental	1,709,824
Total expenditures	$ 4,020,366

Additional information on the TSPLOST Capital Projects funds can be found on pages 4-7 and page 112.

Special Purpose Local Option Sales Tax (SPLOST) Capital Projects Funds

The SPLOST Funds were established to account for the proceeds of the special one-cent sales tax and projects approved by the voters on September 16, 2008, for up to $17.8 million and November 4, 2003, for up to $13.5 million.

On February 25, 2014, the voters approved a six year SPLOST referendum (SPLOST VI Fund) which began on April 1, 2015. Capital projects approved in the referendum are as follows:

County Wide Projects		$ 3.30	Million
Public Safety		3.80	Million
Public Works		5.10	Million
Regional Landfill		0.80	Million
Vehicle Fleet Upgrade		0.40	Million
Recreation/Debt service		2.00	Million
Industrial Park		0.60	Million
	Total	$ 16.00	Million

This space intentionally left blank.

SPLOST expenditures during FY 2020 consisted of the following:

Description		SPLOST VI
County Wide Projects		$ 1,089,882
Public Safety		496,298
Public Works		127,838
Regional Landfill		160,057
Industrial Park		-
Vehicle Fleet Upgrade		39,380
Recreation/ Debt Service		169,521
	Total	$ 2,082,976
Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds		
Total expenditudres from above		$ 2,082,976
Intergovernmental		2,710,921
Total expenditures		$ 4,793,897

Additional information on the SPLOST Capital Projects funds can be found on pages 4-7 and page 111.

This space intentionally left blank.

Other Governmental Funds

Combined assets were $1,023,650, liabilities $829,519; restricted fund balance was $765,786; unassigned fund balance was a negative $571,655 for the year ended June 30, 2020. These totals are a combination of special revenue and capital projects funds.

Non-Major Special Revenue Funds

The County uses special revenue funds to account for the collection and disbursement of revenues that are legally restricted to expenditures for specific purposes. Included in this classification are:

- E-911 Fund
- E-911 Radio System
- Confiscated Asset Fund
- Law Library Fund
- CDBG – EIP Fund
- Victim's Assistance Fund
- Mandatory Drug Fund
- Decatur County Prison Account
- Jail Fund
- Decatur Jail Inmate Fund

Non-Major Debt Service Funds

The County uses debt service funds to account for the collection and disbursement of revenues that are restricted to related debt. Included in this classification are:

- SPLOST Debt Service Fund
- Bond Debt Service Fund

Proprietary Funds

The County reports four business-type activities as proprietary funds: Water and Sewer, Natural Gas, Landfill, and Prison. The Water and Sewer, Natural Gas, Landfill, and Prison Funds had combined operating income which totaled $574,449. This compares to last year's operating gain of Water and Sewer, Natural Gas, Landfill, and Prison Funds of $957,592. The operating gains/losses in the business-type activities were increased by non-operating revenues and transfers from other funds. More detailed information about the County's proprietary funds can be found on pages 8-11.

Fiduciary Funds

These agency funds' balances are due to other funds, agencies and individuals as of the fiscal year end. Additional information is available on page 107 of the Combining and Individual Fund Statements and Schedules Section. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The fiduciary funds' assets and liabilities are $1,201,332.

GENERAL FUND BUDGETARY HIGHLIGHTS

The legal level of budgetary control (the level at which expenditures may not legally exceed appropriations) is at the department level. The most significant budget is that of the General Fund. Significant variations between the original and final budget amounts were as a result of increased funding from grantor agencies and increases in fines, fees, charges for services, and miscellaneous revenues.

The County's original budget and the final budget were prepared on the cash basis. The actual revenues and expenditures on the cash basis, along with transfers and proceeds from the sale of capital assets, resulted in an excess of $10,307,244.

Actual revenues were $2,758,813 more than budgeted and actual expenditures were $3,470,633 less than budgeted and other financing sources/uses and special items reflects a positive $4,077,798 variance resulting in the increase in unassigned financial resources of $10,307,244.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2020, amounts to $58,593,322 net of accumulated depreciation of $61,460,063. This investment in capital assets includes land, site improvements, construction-in-progress, buildings and building improvements, equipment, and infrastructure.

Depreciation expense for the period was $3,701,867, of which $1,376,013 was for infrastructure. Additional information on Capital Assets can be found in Note 4 of the Notes to the Financial Statements, on pages 30-31.

Long-term Debt

As of June 30, 2020, Decatur County had $9,351,598 in outstanding long-term debt principal, of which $1,493,616 is due within one year. $968,678 of the debt due within one year represents current payments on capital leases for equipment used in the General and Landfill funds. The County elected to enter into a loan agreement with the Georgia Environmental Facilities Authority to be used to finance the Silver Lake property. The current portion of this debt due in the upcoming fiscal year is $162,933. The landfill fund has an accrued liability of $825,456 for closure and post closure costs for the old landfill, which was closed in July 2006. Also, the landfill fund has an accrued liability of $2,869,667 for closure and post-closure costs for the new landfill, which was opened shortly after the old landfill was closed and is currently in use. The County is of the opinion that future net resources of the landfill fund will be able to service this liability.

The Commissioners annually adopt a balanced budget, set the millage rate to provide general revenues to cover the costs of all County programs that are not covered by specific program revenues, maintain an adequate unassigned general fund balance, and adopt such financial policies as enhance their ability to maintain a safe and sound financial structure for the County. Additional information about the County's long-term debt can be found in Note 5 of the Notes to the Financial Statements, beginning on page 32.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal-year 2020 budget, including, but not limited to, tax rates and fees that will be charged for services. One of the most significant factors is the current condition of the economy. Although demand for an increase in services continues to rise, as does the expenses to fund services, the economy has not kept pace providing any additional funds.

The commissioners actively participate in regional planning with State agencies, Federal agencies, neighboring counties and municipalities within the County to maximize services to our citizens and to provide these services as economically reasonable as possible.

It is the desire of the Board of Commissioners to provide the highest level of service at the most economical cost to our citizens.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Decatur County Board of Commissioners, 203 West Broughton, Bainbridge, Georgia 39817 or call 229-248-3030.

This space intentionally left blank.

BASIC FINANCIAL STATEMENTS

DECATUR COUNTY, GEORGIA
Statement of Net Position
June 30, 2020

ASSETS	Governmental Activities	Business-Type Activities	Total	Total Component Units
Cash on hand and in banks	$ 5,434,123	$ 3,592,831	$ 9,026,954	$ 2,864,226
Pooled cash	15,536,681	-	15,536,681	-
Receivable (net, where applicable, of allowances for uncollectible):				
Taxes	118,816	-	118,816	-
Accounts	233,479	386,535	620,014	7,113,410
Other	22,251	-	22,251	3,192,188
Internal balances	(5,470,567)	5,470,567	-	-
Due from other governments	9,106,795	105,566	9,212,361	242,596
Inventory, at cost	15,775	-	15,775	543,512
Prepaid expenses	14,275	4,408	18,683	275,616
Restricted assets	-	-	-	2,369,159
Land and construction in progress	11,169,567	1,861,277	13,030,844	-
Other capital assets, net of depreciation	29,391,216	16,171,262	45,562,478	18,599,408
Total Assets	65,572,411	27,592,446	93,164,857	35,200,115
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflow of resources-pension	1,472,637	389,654	1,862,291	177,229
Total Deferred Outflows of Resources	1,472,637	389,654	1,862,291	177,229
LIABILITIES				
Accounts payable and accrued expenses	1,568,037	232,571	1,800,608	10,377,356
Accrued liabilities	5,388,228	58,833	5,447,061	2,757,524
Unearned revenue	1,956,503	-	1,956,503	-
Short-term debt	-	-	-	300,000
Long-term liabilities:				
Portion due and payable within one year:				
Capital leases, notes and bonds payable	916,939	576,678	1,493,617	1,148,866
Portion due and payable after one year:				
Capital leases, notes and bonds payable	3,288,625	4,569,356	7,857,981	12,206,440
Net Pension Liability	3,385,388	895,761	4,281,149	607,921
Net OPEB Liability	-	-	-	119,379
Accrued closure/postclosure costs	-	3,695,123	3,695,123	-
Compensated absences payable	-	-	-	70,406
Total Liabilities	16,503,720	10,028,322	26,532,042	27,587,892
DEFERRED INFLOWS OF RESOURCES				
Deferred inflow of resources-pension	1,103,523	291,988	1,395,511	348,834
Total Deferred Inflows of Resources	1,103,523	291,988	1,395,511	348,834
NET POSITION				
Net investment in capital assets	36,355,219	12,886,505	49,241,724	6,622,993
Restricted for:				
Other projects	5,947,513	-	5,947,513	-
Other purposes	-	-	-	1,505,377
Family Planning	-	-	-	25,000
Donations	-	-	-	10,658
Rabies	-	-	-	10,000
Equipment	-	-	-	23,747
Migrant	-	-	-	326,930
Debt service	48,339	88,363	136,702	-
Expendable for Self-Insurance	-	-	-	745,221
Unrestricted	7,086,734	4,686,922	11,773,656	(1,829,308)
Total Net Position	$ 49,437,805	$ 17,661,790	$ 67,099,595	$ 7,440,618

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

DECATUR COUNTY, GEORGIA
Statement of Activities
For the Fiscal Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Governmental:								
General Government	$ 1,879,870	$ 401,002	$ 9,242	$ -	$ (1,469,626)		$ (1,469,626)	
Judicial	1,959,360	781,523	-	-	(1,177,837)		(1,177,837)	
Public Safety	14,931,618	1,104,227	2,087,581	300,853	(11,438,957)		(11,438,957)	
Public Works	11,228,268	-	-	5,039,094	(6,189,174)		(6,189,174)	
Health and Welfare	140,253	-	-	-	(140,253)		(140,253)	
Culture and Recreation	110,001	-	-	-	(110,001)		(110,001)	
Housing and Development	1,206,382	1,266	89,884	-	(1,115,232)		(1,115,232)	
Interest on long-term debt	912,121	-	-	-	(912,121)		(912,121)	
Total governmental activities	32,367,873	2,288,018	2,186,707	5,339,947	(22,553,201)		(22,553,201)	
Business-type:								
Water and Sewer	551,605	243,059	-	-	-	$ (308,546)	(308,546)	
Natural Gas	290,907	415,377	-	-	-	124,470	124,470	
Landfill	2,408,563	3,149,450	-	-	-	740,887	740,887	
Prison	2,810,065	195,062	2,519,896	-	-	(95,107)	(95,107)	
Total business-type activities	6,061,140	4,002,948	2,519,896	-	-	461,704	461,704	
Total primary government	$ 38,429,013	$ 6,290,966	$ 4,706,603	$ 5,339,947				
Component units:								
Hospital Authority of Bainbridge and Decatur County	$ 47,252,397	$ 45,466,128	$ -	$ -				$ (1,786,269)
Development Auth. Bdge & Dec. Co.	475,584	46,867	162,919	604,303				338,505
Decatur County Health Department	1,761,153	825,926	1,273,792	-				338,565
Total component units	$ 49,489,134	$ 46,338,921	$ 1,436,711	$ 604,303				(1,109,199)

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

DECATUR COUNTY, GEORGIA
Statement of Activities
For the Fiscal Year Ended June 30, 2020

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
Changes in Net position:				
Net (expenses) revenue (Page 2)	(22,553,201)	461,704	(22,091,497)	(1,109,199)
General revenues:				
Taxes				
Property taxes, levied for general purposes	11,872,169	-	11,872,169	95,155
Sales taxes	7,095,733	-	7,095,733	568,532
Intangible taxes	88,737	-	88,737	-
Insurance premium tax	983,119	-	983,119	-
Other general taxes	1,051,610	-	1,051,610	-
Grants not restricted to specific programs	6,570,078	-	6,570,078	-
Investment earnings	215,584	-	215,584	-
Miscellaneous	790,789	-	790,789	1,593,963
Special item - sale of capital assets	147,089	(80,416)	66,673	57,135
Transfers	(188,937)	188,937	-	-
Total general revenues, extraordinary items, and transfers	28,625,971	108,521	28,734,492	2,314,785
Change in net position	6,072,770	570,225	6,642,995	1,205,586
Net position - beginning	43,365,035	16,832,828	60,197,863	6,235,032
Prior period adjustment-Change in Reporting Entity	-	258,737	258,737	-
Net position - beginning - as restated	43,365,035	17,091,565	60,456,600	6,235,032
Net position - ending	$ 49,437,805	$ 17,661,790	$ 67,099,595	$ 7,440,618

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

DECATUR COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	TSPLOST	SPLOST 6	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 13,752,531	$ 2,540	$ 3,266,513	$ 692,828	$ 17,714,412
Investments	-	3,090,967	-	-	3,090,967
Taxes receivable, net	118,816	739,073	-	-	857,889
Due from other funds	4,715,740	-	-	198,948	4,914,688
Receivable from other governments	7,545,915	-	821,808	-	8,367,723
Other receivables	21,593	-	-	131,874	153,467
Inventories	15,775	-	-	-	15,775
Total assets	$ 26,170,370	$ 3,832,580	$ 4,088,321	$ 1,023,650	$ 35,114,921
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 1,035,627	$ 141,660	$ 220,314	$ 66,716	$ 1,464,317
Due to other agencies	7,367,762	247,422	824,134	719,213	9,158,531
Unearned revenue	676,961	-	1,257,305	22,236	1,956,502
Other accrued expenses	187,671	-	-	21,354	209,025
Other payables	5,165,243	-	-	-	5,165,243
Total liabilities	14,433,264	389,082	2,301,753	829,519	17,953,618
Deferred inflows of resources:					
Unavailable Revenues-Property Taxes	46,265	-	-	-	46,265
Total deferred inflows of resources	46,265	-	-	-	46,265
Fund balances:					
Nonspendable:					
Long-Term Interfund Receivable	824,134	-	-	-	824,134
Inventories	15,775	-	-	-	15,775
Restricted for:					
Debt service	-	-	-	48,339	48,339
Legal Reference Materials	-	-	-	35,103	35,103
Public Safety	-	-	-	682,344	682,344
Other Projects	-	3,443,498	1,786,568	-	5,230,066
Unassigned	10,850,932	-	-	(571,655)	10,279,277
Total fund balances (deficit)	11,690,841	3,443,498	1,786,568	194,131	17,115,038
Total liabilities, deferred inflows of resources and fund balances	$ 26,170,370	$ 3,832,580	$ 4,088,321	$ 1,023,650	$ 35,114,921

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Reconciliation of the Governmental Funds Balance Sheet
to the Statements of Net Position
June 30, 2020

Total Fund Balance, Governmental Funds	$	17,115,038
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		40,469,967
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.		(31,718)
The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(939,911)
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred revenue in the funds.		46,266
Pension net position is not a current financial resource and is not recognized at the fund financial reporting level but is reported in the governmental activities of the Statement of Net Position.		(3,016,274)
Some liabilities (such as Notes Payable, Capital Lease Contracts Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(4,205,563)
Net Position of Governmental Activities in the Statement of Net Position	$	49,437,805

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2020

	General Fund	TSPLOST	SPLOST 6	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	$ 12,027,586	$ -	$ -	$ 876,865	$ 12,904,451
Sales and miscellaneous taxes	3,800,382	4,151,668	4,453,812	169,521	12,575,383
Fees and fines	735,425	-	-	45,578	781,003
Licenses and permits	139,056	-	-	-	139,056
Intergovernmental	7,593,727	-	468,573	1,484,061	9,546,361
Charges for services	572,987	-	-	969,602	1,542,589
Investment earnings	182,099	35,373	33,114	2,508	253,094
Miscellaneous	431,375	-	-	28,600	459,975
Contributions and donations	1,750	-	-	-	1,750
Total Revenues	25,484,387	4,187,041	4,955,499	3,576,735	38,203,662
EXPENDITURES			-		
General Government	1,634,810	-	-	7,654	1,642,464
Judicial	1,922,626	-	-	-	1,922,626
Public Safety	8,658,028	-	-	2,148,990	10,807,018
Public Works	7,203,905	-	45,351	-	7,249,256
Health and Welfare	120,063	-	-	-	120,063
Culture and Recreation	12,000	-	-	-	12,000
Housing and Development	991,053	-	-	73,867	1,064,920
Intergovernmental	-	1,709,824	2,710,921	-	4,420,745
Capital Outlay					
Judicial	10,188	-	-	-	10,188
Public Safety	43,836	-	-	125,880	169,716
Public Works	27,566	2,310,540	1,842,358	-	4,180,464
Housing and Development	539,850	-	-	-	539,850
Debt Service:					
Principal	138,069	-	267,644	592,517	998,230
Interest and other charges	10,368	-	41,876	900,580	952,824
Total Expenditures	21,312,362	4,020,364	4,908,150	3,849,488	34,090,364
Excess (deficiency) of revenues over expenditures	4,172,025	166,677	47,349	(272,753)	4,113,298
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	431,838	431,838
Transfers out	(431,838)	-	(188,937)	-	(620,775)
Total other financing sources (uses)	(431,838)	-	(188,937)	431,838	(188,937)
SPECIAL ITEM					
Proceeds from sale of assets	139,959	-	-	7,130	147,089
Net change in fund balances	3,880,146	166,677	(141,588)	166,215	4,071,450
Fund Balances (deficit) - beginning	7,810,695	3,276,821	1,928,156	27,916	13,043,588
Fund balances (deficit) - ending	$ 11,690,841	$ 3,443,498	$ 1,786,568	$ 194,131	$ 17,115,038

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Net Activities
For the Fiscal Year Ended June 30, 2020

Net change in fund balances - total governmental funds:	$	4,071,450
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as an expense. The outlay is allocated over the assets useful life. This is the amount by which capital outlay of $4,104,762 exceeded depreciation of $2,592,515 in the current period.		1,512,247
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.		(85,519)
Governmental funds report capital lease proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of capital lease principal as an expenditure. In contrast, the Statement of Activities reports this as a reduction of liabilities on the Statement of Net Position.		998,230
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.		
Prepaid Insurance		(441)
Net Pension liability		445,659
Deferred Outflows-Pension		(241,135)
Deferred Inflows-Pension		(627,721)
Change in net position of governmental activities	$	6,072,770

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-Type Activities-Enterprise Funds					
	Water and Sewer	Natural Gas	Landfill	Prison	Totals	Internal Service Funds
Assets						
Current Assets:						
Cash on hand and in banks	$ 58,436	$ 243,481	$ 2,797,047	$ 493,866	$ 3,592,830	$ 165,415
Accounts receivable	34,658	50,307	281,131	20,438	386,534	102,263
Due from other governments	-	-	-	105,566	105,566	-
Prepaid insurance	287	9	693	3,419	4,408	45,993
Due from other funds	1,327,638	1,308,714	4,087,601	-	6,723,953	2,187,962
Total current assets	1,421,019	1,602,511	7,166,472	623,289	10,813,291	2,501,633
Noncurrent assets:						
Property, plant & equipment (net of accumulated depreciation)	6,066,108	721,592	10,912,380	332,459	18,032,539	90,816
Total noncurrent assets	6,066,108	721,592	10,912,380	332,459	18,032,539	90,816
Total Assets	7,487,127	2,324,103	18,078,852	955,748	28,845,830	2,592,449
Deferred outflow of resources-pension						
Deferred outflow of resources-pension	22,000	1,647	84,632	281,375	389,654	-
Total Deferred outflows of resources	22,000	1,647	84,632	281,375	389,654	-
Liabilities						
Current liabilities:						
Accounts payable	20,453	12,660	139,966	59,499	232,578	103,725
Accrued expenses	2,510	402	10,183	35,433	48,528	13,960
Due to other funds	-	121,106	1,052,699	142,236	1,316,041	3,352,021
Accrued interest-G.E.F.A.	10,305	-	-	-	10,305	-
Note payable-G.E.F.A.	136,000	-	226,005	-	362,005	-
Capital leases	-	-	214,673	-	214,673	-
Total current liabilities	169,268	134,168	1,643,526	237,168	2,184,130	3,469,706
Noncurrent liabilities:						
Note payable-G.E.F.A.	2,468,188	-	1,894,320	-	4,362,508	-
Net pension Obligation	50,576	3,787	194,558	646,842	895,763	-
Accrued closure/postclosure costs	-	-	3,695,123	-	3,695,123	-
Capital leases	-	-	206,848	-	206,848	-
Total noncurrent liabilities	2,518,764	3,787	5,990,849	646,842	9,160,242	-
Total Liabilities	2,688,032	137,955	7,634,375	884,010	11,344,372	3,469,706
DEFERRED INFLOWS OF RESOURCES						
Deferred inflow of resources-pension	16,486	1,234	63,419	210,849	291,988	-
Total Deferred Inflows of Resources	16,486	1,234	63,419	210,849	291,988	-
Net Position						
Net investment in capital assets	3,461,920	721,592	8,370,534	332,459	12,886,505	90,816
Restricted for debt service	88,363	-	-	-	88,363	-
Unrestricted	1,254,326	1,464,969	2,095,156	(190,195)	4,624,256	(968,073)
Total Net Position	$ 4,804,609	$ 2,186,561	$ 10,465,690	$ 142,264	17,599,124	$ (877,257)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					62,666	
Net position of business-type activities					$ 17,661,790	

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2020

	Business-Type Activities - Enterprise Funds					
	Water and Sewer	Natural Gas	Landfill	Prison	Totals	Internal Service Funds
Operating Revenues						
Charges for services	$ 243,059	$ 415,377	$ 3,149,450	$ 2,714,957	$ 6,522,843	$ 4,515,583
Total Operating Revenue	243,059	415,377	3,149,450	2,714,957	6,522,843	4,515,583
Operating Expenses						
Personal services	138,662	9,346	530,210	1,792,079	2,470,297	609,268
Services and supplies	193,741	241,609	788,973	807,313	2,031,636	3,895,268
Allocated administration cost	17,039	21,570	65,822	167,341	271,772	-
Depreciation	141,501	18,382	906,137	43,333	1,109,353	11,047
Closure post - closure cost	-	-	65,336	-	65,336	-
Total Operating Expense	490,943	290,907	2,356,478	2,810,066	5,948,394	4,515,583
Operating Income (Loss)	(247,884)	124,470	792,972	(95,109)	574,449	-
Nonoperating Revenues (Expenses)						
Interest expense	(64,233)	-	(48,515)	-	(112,748)	-
Total Nonoperating Revenues (Expenses)	(64,233)	-	(48,515)	-	(112,748)	-
Net Income before Special Item	(312,117)	124,470	744,457	(95,109)	461,701	-
Special Item - Gain (Loss) on - disposal of assets	-	-	(80,416)	-	(80,416)	-
Net Income before Transfers	(312,117)	124,470	664,041	(95,109)	381,285	-
Transfers						
Transfers in	312,117	-	188,937	95,500	596,554	-
Transfers out	-	-	(407,617)	-	(407,617)	-
Net transfers in (out)	312,117	-	(218,680)	95,500	188,937	-
Change in net position	-	124,470	445,361	391	570,222	-
Net position-beginning of the year	4,804,609	2,062,090	9,761,592	141,873		(877,257)
Prior period adjustment	-	-	258,737	-		-
Net position-beginning of year as restated	4,804,609	2,062,091	10,020,329	141,873		(877,257)
Net position - end of year	$ 4,804,609	$ 2,186,561	$ 10,465,690	$ 142,264		$ (877,257)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					3	
Change in net position - business-type activities					$ 570,225	

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2020

	Business-Type Activities - Enterprise Funds					
	Water and Sewer	Natural Gas	Landfill	Prison	Totals	Internal Service Funds
Cash Flows from Operating Activities						
Cash received from customers	$ 244,057	$ 497,073	$ 3,175,371	$ 2,723,129	$ 6,639,630	$ 4,581,493
Cash payments to suppliers for goods & services	(160,163)	(244,246)	(1,089,633)	(532,684)	(2,026,726)	(3,898,610)
Cash payments to employees for services	(140,564)	(9,346)	(530,210)	(1,792,079)	(2,472,199)	(609,027)
Net cash provided (used) by operating activities	(56,670)	243,481	1,555,528	398,366	2,140,705	73,856
Cash flows from Noncapital Financing Activities						
Transfers in (out)	312,117	-	(407,617)	95,500	-	-
Net cash provided (used) by noncapital financing activities	312,117	-	(407,617)	95,500	-	-
Cash Flows from Capital & Related Financing Activities						
Acquisition & construction of capital assets	-	-	(451,178)	-	(451,178)	-
Principal paid on revenue bonds & loans	(132,778)	-	(634,828)	-	(767,606)	-
Interest paid on revenue bonds & loans	(64,233)	-	-	-	(64,233)	-
Transfers in from SPLOST fund	-	-	188,937	-	188,937	-
Proceeds from sales of timber & other assets	-	-	64,297	-	64,297	-
Interest paid on capital leases	-	-	(48,515)	-	(48,515)	-
Net cash provided (used) from Capital and related financing activities	(197,011)	-	(881,287)	-	(1,078,298)	-
Net increase (decrease) in cash & cash equivalents	58,436	243,481	266,624	493,866	1,062,407	73,856
Cash & cash equivalents - beginning of year	-	-	2,530,423	-	2,530,423	91,559
Cash & cash equivalents - end of year	$ 58,436	$ 243,481	$ 2,797,047	$ 493,866	$ 3,592,830	$ 165,415
Displayed as:						
Cash on hand and in banks	$ 58,436	$ 243,481	$ 2,797,047	$ 493,866	$ 3,592,830	$ 165,415
Totals	$ 58,436	$ 243,481	$ 2,797,047	$ 493,866	$ 3,592,830	$ 165,415

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2020

	Business-Type Activities - Enterprise Funds					
Reconciliation of operating income to net cash provided by operating activities	**Water and Sewer**	**Natural Gas**	**Landfill**	**Prison**	**Totals**	**Internal Service Funds**
Operating income (loss)	$ (247,884)	$ 124,470	$ 792,972	$ (95,109)	$ 574,449	$ -
Adjustments to reconcile operating income to net cash provided by operating activities						
Depreciation	141,501	18,382	906,137	43,333	1,109,353	11,047
Change in Assets & Liabilities:						
(Increase) decrease in accounts receivable	998	81,063	25,921	8,172	116,154	65,910
(Increase) decrease in prepaid insurance	(95)	1	(90)	137	(47)	-
Increase (decrease) in accounts payable	5,278	(3,790)	(194,366)	14,450	(178,428)	(3,793)
Increase (decrease) in accrued expenses	(1,902)	633	94,873	114,041	207,645	241
(Increase) decrease in due from other funds	45,434	22,721	(69,920)	313,342	311,577	451
Net cash provided (used) by operating activities	$ (56,670)	$ 243,480	$ 1,555,527	$ 398,366	$ 2,140,703	$ 73,856

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2020

ASSETS	
Cash	$ 856,876
Receivables	344,456
Total Assets	$ 1,201,332
LIABILITIES	
Due to other agencies	$ 1,037,851
Due to others	163,481
Total Liabilities	$ 1,201,332

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Net Position
Component Units
June 30, 2020

	Hospital Authority of Bainbridge, Decatur County, GA March 31, 2020	Decatur County Health Department June 30, 2020	Development Authority of Bainbridge and Decatur Co. December 31, 2019	Totals
Assets				
Cash	$ 884,800	$ 859,241	$ 470,185	$ 2,214,226
Current investments restricted by bond indenture for debt service	650,000	-	-	650,000
Accounts receivable - less allowance for uncollectible	7,107,750	-	5,660	7,113,410
Other receivables	2,665,822	71,318	16,218	2,753,358
Due from DPH	-	73,944	-	73,944
Due from DCH	-	168,652	-	168,652
Inventories	543,512	-	-	543,512
Prepaid expenses	275,616	-	-	275,616
Total current assets	12,127,500	1,173,155	492,063	13,792,718
Assets limited as to use:				
Internally designated for capital improvements	72,618	-	-	72,618
Internally designated for self-insurance	745,221	-	-	745,221
Restricted by bond indenture for capital improvements	578,891	-	-	578,891
Restricted by bond indenture for debt service	972,429	-	-	972,429
Total assets limited as to use	2,369,159	-	-	2,369,159
Property, plant and equipment, net	11,950,684	80,022	6,568,702	18,599,408
Notes receivable	411,290	-	-	411,290
Other assets	27,540	-	-	27,540
Total assets	26,886,173	1,253,177	7,060,765	35,200,115
Deferred Outflows	-	177,229	-	177,229
Total assets & deferred outflows	$ 26,886,173	$ 1,430,406	$ 7,060,765	$ 35,377,344
Current liabilities:				
Current installments of long-term debt	$ 650,000	$ -	$ 278,548	$ 928,548
Current portion of capital lease obligation	220,318	-	-	220,318
Short-term debt	-	-	300,000	300,000
Accounts payable, trade	10,182,107	29,610	165,639	10,377,356
Accrued liabilities	2,399,678	13,787	4,530	2,417,995
Estimated third party payer settlement	339,529	-	-	339,529
Total current liabilities	13,791,632	43,397	748,717	14,583,746
Compensated absences	-	70,406	-	70,406
Net Pension Liability	-	607,921	-	607,921
Net OPEB Liability	-	119,379	-	119,379
Long-term debt, excluding current installments	9,480,000	-	2,631,379	12,111,379
Capital lease obligations, excluding current portion	95,061	-	-	95,061
	9,575,061	797,706	2,631,379	13,004,146
Total liabilities	23,366,693	841,103	3,380,096	27,587,892
Deferred Inflows	-	348,834	-	348,834
Total liabilities & deferred inflows	23,366,693	1,189,937	3,380,096	27,936,726
Net position:				
Net investment in capital assets	2,884,196	80,022	3,658,775	6,622,993
Restricted:				
Expendable for self-insurance	745,221	-	-	745,221
Other Purposes	972,429	532,948	-	1,505,377
Family Planning	-	25,000	-	25,000
Donations	-	10,658	-	10,658
Rabies	-	10,000	-	10,000
Equipment	-	23,747	-	23,747
Capital Projects	-	-	326,930	326,930
Unrestricted	(1,082,366)	(441,906)	(305,036)	(1,829,308)
Total net position	3,519,480	240,469	3,680,669	7,440,618
Total liabilities, deferred inflows and net position	$ 26,886,173	$ 1,430,406	$ 7,060,765	$ 35,377,344

The accompanying notes are an integral part of these financial statements

DECATUR COUNTY, GEORGIA
Statement of Activities
Component Units
For the Fiscal Year Ended June 30, 2020

Activities:	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Hospital Authority	Net (Expenses) Revenues and Changes in Net Position: Health Department	Net (Expenses) Revenues and Changes in Net Position: Development Authority of Bainbridge and Decatur Co.	Total
Component units:								
Hospital Authority of Bainbridge, Decatur County, Georgia	$ 47,252,397	$ 45,466,128	$ -	$ -	$ (1,786,269)	$ -	$ -	$ (1,786,269)
Decatur County Health Department	1,761,153	825,926	1,273,792	-	-	338,565	-	338,565
Development Authority of Bainbridge and Decatur Co.	475,584	46,867	162,919	604,303	-	-	338,505	338,505
Total component units	$ 49,489,134	$ 46,338,921	$ 1,436,711	$ 604,303	(1,786,269)	338,565	338,505	(1,109,199)
General Revenues:								
Property taxes					-	-	95,155	95,155
Sales taxes					568,532	-		568,532
Other					1,113,176	-	480,787	1,593,963
Gain (Loss) on disposal of capital assets					-	-	57,135	57,135
Total General Revenues					1,681,708	-	633,077	2,314,785
Change in net position					(104,561)	338,565	971,582	1,205,586
Net position - beginning					3,624,041	(98,096)	2,709,087	6,235,032
Net position - ending					$ 3,519,480	$ 240,469	$ 3,680,669	$ 7,440,618

The accompanying notes are an integral part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

The accounting methods and procedures adopted by Decatur County, Georgia conformed to generally accepted accounting principles as applied to governmental entities. The following Notes to the Financial Statements are an integral part of Decatur County, Georgia's Financial Statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

Decatur County, Georgia was incorporated under the provisions of the basic Charter Act of the Laws of 1823 of the State of Georgia. The Board of Commissioners is the legislative body for Decatur County. There are six elected County Commissioners. There are six elected Constitutional Officers which are: Tax Commissioner, Clerk of Court, Judge of Magistrate Court, Judge of Probate Court, Coroner and Sheriff. The Board of Commissioners' budget provides all funding used by the separate Constitutional Officers. The operations of the County as a whole, including Constitutional Officers, have been combined in these financial statements. As required by generally accepted accounting principles, as set forth in GASB Statement No. 14, "The financial reporting entity," the financial statements of the reporting entity include those of Decatur County, Georgia (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationship with the County.

COMPONENT UNITS

In conformity with generally accepted accounting principles, the Financial Statements of the following component units have been included in the Financial Reporting Entity.

Blended Component Unit

The Law Library is a legally separate entity governed by a Board of Trustees as established by State statutes. The County governing authority must furnish necessary space, lights, heat and water for the maintenance of the Law Library. All law books, reports, texts, and periodicals purchased by the Board of Trustees become property of the County. Because the Law Library provides services exclusively or almost exclusively to the primary government and it would be misleading to exclude it, the County has reported the Law Library as a blended component unit (a special revenue fund). Separate financial statements for the Law Library are not prepared.

Discretely Presented Component Units

The component unit column in the government-wide financial statements includes the financial data of the Decatur County Health Department, the Hospital Authority of Bainbridge, Decatur County, Georgia and the Development Authority of Bainbridge and Decatur County. These component units are reported in a separate column to emphasize that they are legally separate from the County.

The County Board of Health provides health services to the citizenry of Decatur County, Georgia. The County Board of Health is a legally separate entity. The Board of Commissioners of Decatur County appoints a voting majority of the Board of Health in accordance with Georgia Laws O.C.G.A. 31-3-2. The County has the ability to impose its will on the Board of Health in accordance with Georgia Laws O.C.G.A. 31-3-14.

The Hospital Authority of Bainbridge, Decatur County, Georgia is a legally separate entity. The Authority was created by the City of Bainbridge and Decatur County, Georgia governing bodies on June 2, 1951, in accordance with provisions of State statutes (Chapter 99-15 of the 1933 Code of Georgia and amendments thereto). The County appoints a voting majority of the members to the Board of the Hospital Authority. Complete Financial Statements for the Decatur County Board of Health and the Hospital Authority of Bainbridge, Decatur County, Georgia may be obtained at the offices of Decatur County, Georgia.

The Development Authority of Bainbridge and Decatur County, Georgia is a legally separate entity. The Authority was created for the purpose of promoting and expanding for the public good and welfare industry and trade within the County of Decatur and City of Bainbridge and reducing unemployment to the greatest extent possible. The County appoints a voting majority of the members to the Board of the Development Authority.

Complete Financial Statements for the Decatur County Board of Health, the Hospital Authority of Bainbridge, Decatur County, Georgia and Development Authority of Bainbridge and Decatur County may be obtained at the offices of Decatur County, Georgia.

Related Organizations

The following is a list of related organizations for which Decatur County appoints one or more of the Board of Directors:

- Southwest Georgia Regional Commission
- Tri Rivers Development Authority
- Library Board
- Board of Family and Children's Services
- Board of Tax Assessors
- Southwest Georgia Community Action Council
- Decatur/Grady 911 Advisory Board

These organizations are not financially accountable to Decatur County because the County does not impose its will or have a financial benefit or burden relationship with the organization.

The County also appropriates funds to aid in the operation of several independently run non-profit organizations. These operations are as follows:

Sheriff's Rescue Unit
Blackjack Volunteer Fire Department
Climax Volunteer Fire Department
Fowlstown Volunteer Fire Department
Mt. Pleasant Volunteer Fire Department
Mental Health Center
Recovery Volunteer Fire Department
Bainbridge-Decatur County Chamber of Commerce
Attapulgus Volunteer Fire Department
Brinson Volunteer Fire Department
Faceville Volunteer Fire Department
Kendrick Volunteer Fire Department
97 South Volunteer Fire Department
Family Connections
Stepping Stones, Inc.

Joint Ventures

Decatur County, in conjunction with cities and counties in the fourteen (14) county Southwest Georgia area are members of the Southwest Georgia Regional Commission (RC). Membership in an RC is automatic for each municipality and county in the state. The official Code of Georgia Section 50-8-32 provides for the organizational structure of the RC's. Each county and municipality in the state is required by law to pay minimum annual dues to the RC. The RC Council membership is defined in State Law O.C.G.A. Section 50-8-34 and specifies that the chief elected official of the County governing authority be a member of the Council.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-32) defines RCs as "public agencies and instrumentalities of their members". Georgia laws also provide that the member governments are liable for any debts or obligations of an RC beyond its resources. (O.C.G.A. 50-8-39)

Complete financial statements for Southwest Georgia RC can be obtained from the RC office at P.O. Box 346, 30 West Broad Street, Camilla, Georgia 31730-0346 or from the County Clerk's office at the courthouse annex.

On April 6, 1993 Decatur County, Georgia and Grady County, Georgia entered into an agreement to implement a 911 system. The revenue and expenditures of operating the joint venture are recorded in each county's accounting records based on the agreement. Separate financial statements are not issued for the E911 joint venture. Financial information can be obtained from Decatur County and Grady County, Georgia.

Decatur County, Georgia does not participate in any other joint venture arrangements.

B. Basic Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the Statement of Activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial

statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. Operating expenses for enterprise funds include cost of sales and services, administrative expenses and depreciation on capital assets. All expenses not meeting this definition are reported as non-operating expenses.

The County reports the following major governmental funds:

General Fund – This is the County's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund.

SPLOST 6 Capital Projects Funds – This capital project fund was established to account for all Special Purpose Local Option Sales Tax revenues as well as the specifically identified projects for which the SPLOST tax was established.

TSPLOST Capital Projects Funds – This capital project fund was established to account for all Transportation Special Purpose Local Option Sales Tax revenues as well as the specifically identified transportation projects for which the TSPLOST tax was established.

The County reports the following major enterprise funds:

Landfill Fund – This fund accounts for the operation and maintenance of the County's landfill.

Prison Fund – This fund accounts for the operation and maintenance of the County's prison.

Water and Sewer Fund – This fund accounts for the operation and maintenance of the County's water and sewer facilities.

Natural Gas Fund – This fund accounts for the operation and maintenance of the County's gas system.

The County reports the following fund types:

Internal Service Funds – These funds account for various services provided to other departments and funds of the County.

Agency Funds – These funds account for monies held by the County in a trustee capacity or as an agent on behalf of individuals, private organizations, other governments and/or other funds.

The following are the agency funds of the County at June 30, 2020: Tax Commissioner, Probate Court, Clerk of Superior Court and Magistrate Court.

C. Measurement Focus, Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements – The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general revenues.

Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

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.

D. Encumbrances

There were no material purchase orders, contracts or other commitments at year-end which should have been encumbered.

E. Cash and Investments

Cash and cash equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and money market accounts, which are available on demand or have a maturity of three months or less. In addition, because the Georgia Fund 1 pooled cash is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

All of these accounts are considered cash equivalents for the purpose of the Statement of Cash Flows.

Investments

Investments are recorded at cost plus accrued interest, which approximates market value. See Note 2 for further information regarding investments.

F. Receivables and Payables

As of June 30, 2020, the County does not have an allowance for uncollectable accounts.

G. Capital Assets

Capital assets, which include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond one year are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. Buildings, except these that are an ancillary part of a network of infrastructure assets, will not be considered infrastructure assets. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation. 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.

This space intentionally left blank.

The standard capitalization thresholds for capitalizing assets for each major class of assets established by the Decatur County Board of Commissioners are detailed below:

Class of Asset	Capitalization Threshold	Control Threshold
Land/Land Improvements	Capitalize All	All
Building/Building Improvements	$ 5,000	$ 500
Facilities and Other Improvements	5,000	500
Infrastructure	100,000	100,000
Equipment	5,000	500
Furniture	5,000	500
Vehicles, Boats, and Aircraft	5,000	500
Software (developed or purchased)	5,000	500
Library Books/Materials (collections)	Capitalize All	All
Works of Art/Historical Treasures	Capitalize All	All
Leasehold Improvements	5,000	5,000

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, net of related interest earned, is included as part of the capitalized value of the assets constructed. There were not any constructed projects with capitalized interest in the business-type activities for the year ended June 30, 2020.

Capital assets are depreciated over their estimated useful lives unless they are inexhaustible. Inexhaustible assets such as land improvements are not depreciated.

Depreciation is reported in the government-wide statement of activities; the proprietary fund statement of revenues, expenses and changes in fund net position; and the statement of changes in fiduciary net position.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Assets Class	Estimated Useful Lives
Buildings/Building Improvements	20-50 years
Facilities and Other Improvements	10-50 years
Infrastructure	20 years
Equipment	3-12 years
Furniture & Fixtures	7 years
Vehicles	6-12 years

H. Inventories and Prepaid Items

Primary Government

All inventories are valued at cost using the first-in/first-out (FIFO) method. The cost of governmental fund-type inventories are recorded as expenditures when purchased (the purchase method) at the individual fund level. Inventories are recorded using the consumption method for proprietary fund-type inventories at the fund level. For governmental and business-type activities in the government-wide financial statements inventories are reported using the consumption method.

Certain payments to vendors reflect cost applicable to future accounting periods and are reported as prepaid items in both government-wide and fund financial statements.

I. Budget and Budgetary Accounting

Listed below is a summary of the procedures followed by the County in establishing the budgetary data reflected in the budgetary comparison schedule:

At least three months prior to year end the County Administrator and Department Heads begin work on the proposed operating budget for the coming fiscal year;

Approximately thirty days prior to year-end, the proposed operating budget is submitted to the County Commissioners. The budget was adopted on May 9, 2019 and was amended as needed. The budget includes proposed expenditures and the means of financing them;

Public Hearings are conducted to obtain taxpayer comments;

The budget is legally enacted through passage of a resolution;

Department Heads are restricted to budgeted amounts by line item;

The County adopts a General Fund budget that provides for most of the appropriations of the governmental activities of the County. The County adopts budgets for special revenue and debt service funds as required by Georgia law. These budgets are adopted on a basis consistent with generally accepted accounting principles. Budgets are prepared for the enterprise funds as a management control device. Budgets for capital projects are prepared for the project life rather than for the current fiscal year. Project appropriations for these budgets do not lapse at the end of each fiscal year but rather at the conclusion of the project.

All appropriations (except Capital Project Funds' appropriations) lapse at year-end. There were no material purchase orders, contracts or other commitments which were encumbered, because the County does not use encumbrance accounting.

Capital Projects Funds use project budgeting.

Fiduciary type funds are agency funds and budgets are not prepared for these funds.

The legal level of budgetary control is at the department level.

J. Compensated Absences

Annual Leave

Standard - It is the policy of the County that all full-time, regular employees be provided time for rest and relaxation. For this reason, employees are encouraged to take their full allotment of annual leave each year as provided under this policy. Leave is accounted for on a calendar year basis.

Eligibility – All full-time, regular employees earn annual leave on a bi-weekly basis, in proportion to the length of continuous employment. After completion of one-month of employment, annual leave is accrued as follows:

Paid Time Off System

The Paid Time Off System sets up two Paid Time Off accounts for each employee as of January 1. The first is a Paid Time Off "bank" with a specific number of days that the employee can take off during the year for any reason (i.e., vacation, personal, sick, care of a sick child, etc.). The second "bank" is a Sick Day Bank to be used in the event of an extended illness or other disabling condition. Regular part-time employees are eligible for Paid Time Off days and Sick Day Bank accumulations proportionate to the hours that they work.

Benefits-eligible staff are eligible for a set number of Paid Time Off days each year as of January 1, according to years of service. Calculations and eligibility for the current calendar year are determined as follows:

For those newly employed in January: 11 days
For those newly employed in February: 10 days
For those newly employed in March: 9 days
For those newly employed in April: 8 days
For those newly employed in May: 7 days
For those newly employed in June: 6 days
For those newly employed in July: 5 days
For those newly employed in August: 4 days
For those newly employed in September: 3 days
For those newly employed in October: 2 days
For those newly employed in November: 1 day
For those newly employed in December: none
For employees hired the previous calendar year, the following PTO schedule applies:
For those employed prior to January 1 with less than 3 years service: 15 days
For those employed prior to January 1 with at least 3 years service, but less than 10 years service: 20 days
For those employed prior to January 1 with at least 10 years service, but less than 20 years service: 25 days
For those employed prior to January 1 with 20 or more years of service: 30 days

Paid Time Off General Rules

1. Every effort is made to approve PTO requests. Work requirements and supervisor approval may deny or change the request.
2. All PTO schedules must be approved in advance by the employee's immediate supervisor, except in cases of unforeseen illness or emergency. In cases of unforeseen illness or emergency an employee is given 3 PTO days with no requirement for a doctor's excuse or documentation of emergency. All other PTO days related to unforeseen illness or emergency require an excuse from a physician or documentation of incident.
3. No pay is given in lieu of accrued PTO days except upon retirement or voluntary termination with proper notice.
4. PTO days earned during the year (January 1 – December 31) shall be taken during that calendar year.
5. Unused PTO days are transferred over and become part of an employee's Sick Day Bank on January 1.
6. Holidays observed by Decatur County, which occur during the employee's PTO leave, are not counted as part of their PTO allotment.
7. Absences that exceed an employee's yearly allotment of PTO days are unpaid. Only in cases of a bona fide emergency should the need to take unpaid time off occur.
8. Employees using excessive amounts of unscheduled time off are counseled and may be subject to corrective action.
9. Family & Medical Leave absences would run concurrently with PTO leave, if applicable.
10. PTO days may be scheduled in whole or half days, but not less than half days.
11. PTO, in most cases, does not accrue during periods when the employee is in "out of pay" status for more than two weeks.
12. In the event that a conflict exists between employees who request the same leave request, approval will be based on Decatur County's needs and/or the first request received and/or seniority.
13. PTO may be denied based upon the needs of Decatur County.
14. PTO availability does not guarantee employment with Decatur County.

Paid Time Off Termination Benefits

When employment voluntarily terminates with proper notice, regular employees are reimbursed for unused accrued PTO days. The percentage of unused PTO days for which employees are paid is based on the month in which the employee terminates at a rate of 1/12 for each month worked, minus the days already taken. Staff not giving proper notice are not eligible for earned PTO not taken. The month during which an employee terminates is counted as a full month. If an employee has taken more than the allotted percentage of PTO days, that portion of ineligible PTO days are deducted from the final paycheck. No pay is given for accumulated Sick Day balances. During the Introductory Period, PTO termination benefits are not applicable and no pay is given.

Sick Leave

Standard – Sick Leave is given to employees only for valid reasons. It is designed to meet necessary emergency conditions of illness. Each department head has the authority to approve or disapprove sick leave applications.

Eligibility

Sick Day Bank – A Sick Day Bank is provided by the County in order that income may be continued in the event of the employee's own short-term illness caused by a non-job related illness, accident or other incapacity (including pregnancy) that continues for more than five consecutive working days. Certain sick leave may also qualify under the Family & Medical Leave Act (FMLA). In such cases, sick leave and FMLA leave would run concurrently.

Sick Day Bank Eligibility/Accrual

After an employee has been absent from work because of a disabling condition for more than five consecutive days, he/she is eligible to draw from Sick Day Bank upon presentation of a physician's statement verifying the existence and approximate duration of the disabling condition. 100% of an employee's income will continue provided the employee has accumulated sufficient sick leave to cover their illness. Extended use of Sick Day Bank is contingent upon receiving certification by a physician that the employee remains disabled.

Once an employee qualifies for days in his/her Sick Day Bank, the initial five-day absence and all subsequent, consecutive absences (no break in time can occur) related to that same disabling condition will be charged against the accumulated Sick Day Bank, not the PTO Bank.

- All full-time employees will be credited one day per month (equal to twelve sick days per year) into their Sick Day Bank.
- The Sick Day Bank may accumulate up to a maximum of 130 working days.
- No pay is given in lieu of sick leave.
- Regular part time employees accumulate a Sick Day Bank proportionate to their hours worked.
- Sick leave may not be used if the employee becomes ill or injured while on Paid Time Off. Advanced use of sick leave is not permissible.
- Sick leave does not accrue during periods when the employee is in "out of pay" status for more than two weeks.
- Employees continuing to work while sick may be ordered home at the discretion of the Department Head.
- Upon termination, employees are not paid for unused Sick leave.
- When rehired with the County, there is no past service sick leave bank accrual provided. Sick leave availability does not guarantee employment with Decatur County.

The General Fund has been used to liquidate compensated absences, unless associated with a specific proprietary or special revenue fund, in prior years.

K. Restricted Assets

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the Statement of Net Position because their use is limited by applicable bond covenants. The "revenue bond debt service" account is used to segregate resources accumulated for debt service payments over the next twelve months. The "revenue bond retirement" account is used to report resources set aside to make up potential future deficiencies in the revenue bond current debt service account. The "revenue bond contingency (renewal and extension)" account is used to report resources set aside to meet renewals and replacements.

L. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- *Nonspendable* – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

- *Restricted* – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

- *Committed* – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. The County Commission also may modify or rescind the commitment.

- *Assigned* – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commissioners have authorized the County's finance committee or the County's finance director to assign fund balances.

- *Unassigned* – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balance may be reported in all funds.

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

Net Position – Net position represents the difference between assets and liabilities. Net position - net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted as described in the fund balance section above. All other net position is

reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

M. Deferred Inflows and Outflows of Resources

During the year ended June 30, 2014 the County implemented GASB 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and GASB 65. Items Previously Reported as Assets and Liabilities. As a result of these standards, certain items previously reported as assets and liabilities are now reported as deferred outflows and deferred inflows of resources.

Deferred outflows of resources represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Other than the items related to the changes in the net pension liability as discussed below, the County did not have any items that qualified for reporting in this category.

Deferred inflows of resources represent 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. Property taxes of $ 46,265 is listed as unavailable and is deferred to be recognized as an inflow of resources in the period that the amounts become available.

The county also has deferred inflows and outflows related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example, the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized info pension expense over the expected remaining service lives of plan members. Changes in actuarial assumption which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five year period. Additionally, any contributions made by the County to the pension plan before year end but subsequent to the measurement date of the County's net pension liability are reported as deferred outflows of resources.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Decatur County Board of Commissioners Retirement Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 - DEPOSITS AND INVESTMENTS

Primary Government

All bank balances of deposits as of the balance sheet date are entirely insured or collateralized with securities held by the County or by its agent on the County's behalf.

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 Georgia law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia; and additionally, certificates of deposits, now accounts and money market accounts of banks which have deposits insured by the Federal Deposit Insurance Corporation; provided, however, that portion of such investment shall be secured by direct obligations of the State of Georgia or the United States which are of a par value equal to 110 percent of funds on deposit at the institution.

The County's investment policy is to invest only in the type of investments that are legally authorized by state statues. As of June 30, 2020 all funds invested by the County were in the local government investment pool and identified in the financial statements as pooled cash. The County participates in the State of Georgia Local Government Investment pool - "Georgia Fund 1". The Georgia Fund 1 state investment pool is not registered with the Securities and Exchange Commission ("SEC"), but does operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940. Accordingly, the County's investments in the Georgia Fund 1 have been determined based on the pool's share price.

"Georgia Fund 1", created by OCGA 36-83-8, is a stable net asset value investment pool, which follows Standard and Poor's criteria for AAAm rated money market funds. However, Georgia Fund 1 operates in manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity, and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share.

Investments (Pooled Cash) are recorded at cost plus accrued interest, which approximates market value.

The County had $10,460,786 invested in the State of Georgia Local Government Investment Pool (Georgia Fund 1) as of June 30, 2020. Georgia Fund 1 is managed under the policies included in Georgia Law (O.C.G.A. 36-83-4).

The entire portfolio, including the County's pro-rata portion, consists of collateralized certificates of deposit and government or governmental agency securities owned outright and under agreement to resell. The title to all investments, including collateral pledged to secure certificates of deposit, is held in the custody of the Director, Fiscal Division, Office of State Treasurer, State of Georgia in accordance with Georgia law. Since these investments are not evidenced by securities that exist in physical or book entry form; they are not classified by

category or credit risk. Additionally, no indication of the level of risk has been provided because these investments are in pools managed by other governments or by other agents.

NOTE 3 - PROPERTY TAX CALENDAR

For fiscal year ending June 30, 2020, property taxes were levied on August 9, 2019, and were due and payable at that time. All unpaid taxes levied on August 9, 2019, became delinquent on December 20, 2019, and attached as an enforceable lien on property as of that date.

Property tax revenues are recognized in the fiscal period for which they are levied and when they become available.

Property tax revenues are considered available when collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Such time thereafter does not exceed 60 days.

This space intentionally left blank.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

Governmental Activities:	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	$ 6,989,153	$ 104,900	$ -	$ 7,094,053
Land under roads	1,254,366	-	-	1,254,366
Construction in progress	2,275,446	2,030,215	1,484,513	2,821,148
Total capital assets not being depreciated	10,518,965	2,135,115	1,484,513	11,169,567
Capital assets being depreciated:				
Automobiles	4,101,196	170,891	-	4,272,087
Buildings	23,431,068	361,539	-	23,792,607
Infrastructure	31,932,846	2,143,113	-	34,075,959
Camera/security equipment	106,288	-	-	106,288
Computers	277,433	-	-	277,433
Capital asset software	52,341	-	-	52,341
Cooler	8,820	-	-	8,820
Fire equipment	3,695,936	-	-	3,695,936
Food service equipment	127,101	-	-	127,101
Fixtures	45,007	-	-	45,007
Heavy equipment	5,175,107	778,617	601,192	5,352,532
Laundry equipment	46,063	-	-	46,063
Machinery	1,340,707	-	-	1,340,707
Radios	3,606,473	-	-	3,606,473
Miscellaneous equipment	138,274	-	-	138,274
Office equipment	616,240	-	-	616,240
Total capital assets being depreciated	74,700,900	3,454,160	601,192	77,553,868
Less accumulated depreciation for:				
Automobiles	3,322,276	191,963	-	3,514,239
Buildings	11,494,096	649,341	-	12,143,437
Infrastructure	21,369,859	812,373	-	22,182,232
Camera/security equipment	92,993	3,752	-	96,745
Computers	200,034	12,451	-	212,485
Capital asset software	52,341	-	-	52,341
Cooler	8,820	-	-	8,820
Fire equipment	2,832,448	107,821	-	2,940,269
Food service equipment	127,103	-	-	127,103
Fixtures	45,009	-	-	45,009
Heavy equipment	3,448,741	342,990	583,952	3,207,779
Laundry equipment	34,123	3,760	-	37,883
Machinery	1,045,565	41,550	-	1,087,115
Radios	1,397,715	412,066	-	1,809,781
Miscellaneous equipment	84,765	9,490	-	94,255
Office equipment	598,201	4,958	-	603,159
Total Accumulated Depreciation	46,154,089	2,592,515	583,952	48,162,652
Governmental activities capital assets, net	$ 39,065,776	$ 2,996,760	$ 1,501,753	$ 40,560,783

This space intentionally left blank.

Business-type Activities:	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	$ 1,861,277	$ -	$ -	$ 1,861,277
Construction in progress	2,091,791	-	2,091,791	-
Total capital assets not being depreciated	3,953,068	-	2,091,791	1,861,277
Capital assets being depreciated:				
Buildings	1,082,953	-	-	1,082,953
Structures & Improvements	19,839,823	2,145,669	-	21,985,492
Machinery & Equipment	5,972,836	368,500	254,130	6,087,206
Automobile Equipment	280,766	28,800	-	309,566
Office Furniture & Fixtures	3,459	-	-	3,459
Total capital assets being depreciated	27,179,837	2,542,969	254,130	29,468,676
Less accumulated depreciation for:				
Buildings	1,082,953	27,972	-	1,110,925
Structures & Improvements	7,355,730	733,668	-	8,089,398
Machinery & Equipment	3,636,621	326,737	109,417	3,853,941
Automobile Equipment	218,711	20,978	-	239,689
Office Furniture & Fixtures	3,461	-	-	3,461
Total Accumulated Depreciation	12,297,476	1,109,355	109,417	13,297,414
Business-type activities capital assets being depreciated, net	14,882,361	1,433,614	144,713	16,171,262
Business-type activities capital assets, net	$ 18,835,429	$ 1,433,614	$ 2,236,504	$ 18,032,539

Depreciation expense was charged to the governmental functions as follows:

General government	$ 174,888
Public Safety	961,837
Public Works	1,206,589
Health & Welfare	20,190
Housing & Development	119,963
Recreation	98,001
Internal Service Funds	11,047
Total governmental depreciation recognized in functions	$ 2,592,515

NOTE 5 – LONG-TERM OBLIGATIONS

GEFA Note

In 2009, the County entered into a loan agreement with the Georgia Environmental Facilities Authority in the amount of $3,000,000 to be used to contribute to the Silver Lake Property. The interest rate on this note is .52% to be repaid in 240 monthly payments of $14,127. This loan is to be repaid using SPLOST V & VI proceeds. The balance of this note as of June 30, 2020 was $1,341,608.

In 2014, the County entered into a construction loan agreement with the Georgia Environmental Facilities Authority. These proceeds were used to construct cell 4 at the landfill. This loan was converted from constructions status to a fixed amortization loan on March 1, 2015. The principal amount of $957,000 being amortized over 60 months at an interest rate of .62%. The monthly payments of $16,203 started being paid on April 1, 2015. The balance of this note as of June 30, 2020 was $0.

On May 1, 2016, GEFA loan 2013-L17WJ was converted from construction status to a fixed amortization loan with an annual interest rate of 2.4%. The monthly payments of $16,418 are due on the first of the month beginning June 1, 2016. The principal amount of the loan is $3,126,884 and was used to fund the waste water treatment plant construction. The balance of this note as of June 30, 2020 was $2,604,187.

On April 1, 2019, GEFA loan 2014-L13SW was converted from construction status to a fixed amortization loan with an annual interest rate of 1.52%. The monthly payments of $21,389 are due on the first of the month beginning May 1, 2019. The principal amount of the loan is $2,379,695 and was used to construct cell 5 at the landfill. The balance of this note as of June 30, 2020 was $2,120,325.

This space intentionally left blank.

Long-term Obligation Activity

Changes in long-term obligations for the year ended June 30, 2020 are as follows:

	Beginning of Year	Increases	Decreases	End of Year	Due Within One Year
Governmental activities:					
Capital Lease Obligations	$ 3,700,094	$ -	$ 836,138	$ 2,863,956	$ 754,006
GEFA Note Payable	1,503,700	-	162,092	1,341,608	162,933
Sub-total Governmental activities	$ 5,203,794	$ -	$ 998,230	$ 4,205,564	$ 916,939
Business-type activities:					
Water and Sewer Fund:					
GEFA Note Payable	$ 2,736,965	$ -	$ 132,778	$ 2,604,187	$ 136,000
Sub-total Water and Sewer Fund	2,736,965	-	132,778	2,604,187	136,000
Landfill Fund					
Accrued closure/postclosure cost-Old Landfill	810,861	14,595	-	825,456	-
Accrued closure/postclosure cost-New Landfill	3,077,663	-	207,996	2,869,667	-
Capital Lease Obligations	688,304	-	266,782	421,522	214,672
GEFA Note Payable - Cell 4	145,448	-	145,448	-	-
GEFA Note Payable - Cell 5	2,342,922	-	222,597	2,120,325	226,006
Sub-total Landfill Fund	7,065,198	14,595	842,823	6,236,970	440,678
Sub-total Business-type activities	$ 9,802,163	$ 14,595	$ 975,601	$ 8,841,157	$ 576,678
Total all long-term debt	$ 15,005,957	$ 14,595	$ 1,973,831	$ 13,046,721	$ 1,493,617

The assets acquired through capital leases are as follows:

Asset:	Governmental Activities	Landfill Fund
Machinery and equipment	$ 2,849,102	$ 3,776,781
Less: Accumulated depreciation	(1,837,407)	(2,517,176)
Total	$ 1,011,695	$ 1,259,605
2019 depreciation	$ 149,366	$ 231,797

This space intentionally left blank.

Debt service requirements on long-term debt at June 30, 2020 are as follows:

Governmental Activities - Capital Leases

Year Ending June 30	Principal	Interest	Totals
2021	$ 754,006	$ 84,677	$ 838,683
2022	755,238	62,300	817,538
2023	757,578	40,831	798,409
2024	597,134	17,503	614,637
Totals	$ 2,863,956	$ 205,311	$ 3,069,267

Business-Type Activities - Capital Leases

Year Ending June 30	Principal	Interest	Totals
2021	$ 214,673	$ 8,640	$ 223,313
2022	109,846	4,500	114,346
2023	81,360	1,342	82,702
2024	15,642	71	15,713
Totals	$ 421,521	$ 14,553	$ 436,074

Governmental Funds - GEFA Note - Silver Lake Project

Year Ending June 30	Principal	Interest	Totals
2021	$ 162,933	$ 6,588	$ 169,521
2022	163,782	5,739	169,521
2023	164,636	4,885	169,521
2024	165,494	4,027	169,521
2025-2028	684,767	7,443	692,210
Totals	$ 1,341,612	$ 28,682	$ 1,370,294

Landfill - GEFA - Cell 5 Loan

Year Ending June 30	Principal	Interest	Totals
2021	$ 226,005	$ 30,659	$ 256,664
2022	229,464	27,200	265,664
2023	232,976	23,688	265,664
2024	236,542	20,122	265,664
2025-2029	1,195,337	45,260	1,240,597
Totals	$ 2,120,324	$ 146,929	$ 2,294,253

Year Ending June 30	Water & Sewer - GEFA - WWTP Principal	Interest	Totals
2021	$ 136,000	$ 61,011	$ 197,011
2022	139,300	57,711	197,011
2023	142,680	54,331	197,011
2024	146,142	50,868	197,010
2025-2029	785,657	199,396	985,053
2030-2034	885,719	99,333	985,052
2035-2036	368,689	8,913	377,602
Totals	$ 2,604,187	$ 531,563	$ 3,135,750

The following is a summary of capitalized lease obligations:

Governmental Activities:

Purpose	Original Amount	Payment Amounts	Interest Rate	Payments	Minimum Lease Payments	Net Present Value
Caterpillar Financial Service Corp. Lease-Purchase Contract on 12M3 Caterprillar Motor Grader SN: N9F00385	$ 114,478	$ 2,022	2.30%	60	$ 10,584	$ 10,065
Caterpillar Financial Service Corp. Lease-Purchase Contract on 12M3 Caterpillar Motor Grader SN: N9F00479	78,287	1,379	2.19%	60	11,474	10,953
BancorpSouth Lease-Purchase Contract on JD 770G Motor Grader SN: 1DW770GPLHF684262	137,978	2,454	2.59%	60	78,096	71,219
BancorpSouth Lease-Purchase Contract on JD 310 SL Backhoe Loader SN: 1T0310SLLJF324619	82,525	1,468	2.59%	60	49,842	45,339
Motorola Solutions Inc. Lease-Purchase Contract on 700 MHZ Radio System	3,817,877	610,374	2.95%	7	2,524,074	2,271,534
BancorpSouth Lease-Purchase Contract on JD 770GP SN: IDW770GPCJF690063	234,475	4,264	3.49%	60	163,855	149,386
Motorola Solutions Inc. Lease-Purchase Contract on radio equipment for Reno Tower	492,500	108,925	3.45%	5	340,595	305,460
Total Governmental Activities	$ 4,958,120				$ 3,178,520	$ 2,863,956

Business-type activities:

Purpose	Original Amount	Payment Amounts	Interest Rate	Payments	Minimum Lease Payments	Net Present Value
Landfill:						
Caterpillar Financial Service Corp. Lease-Purchase Contract on 836 K Caterpillar Landfill Compactor SN: TWZ00558	632,849	11,145	2.19%	60	81,896	77,482
Caterpillar Financial Service Corp. Lease-Purchase Contract on 336FL Caterpillar Hydraulic Excavator SN: RKB01674	217,848	3,845	2.19%	60	32,001	30,548
Caterpillar Financial Service Corp. Lease-Purchase Contract on D6T Cat Track Type Tractor SN: NDY00325	351,600	6,329	3.07%	60	208,791	188,398
John Deere Financial Lease-Purchase Contract on JD 750K LGP Tractor SN: 1T0750KXLJF338755	351,600	3,200	2.75%	60	134,794	125,093
Sub-Total Landfill	1,553,897				457,482	421,521
Totals Business-Type Activities	$ 1,553,897				$ 457,482	$ 421,521

This space intentionally left blank.

NOTE 6 - INTERFUND BALANCES AND ACTIVITIES

Balances Due to/From Other Funds

Major Funds	Interfund Receivable (Due From)	Interfund Payable (Due To)
Governmental Funds		
General Fund (from SPLOST # 6)	$ 654,613	$ -
General Fund (from TSPLOST)	247,422	-
General Fund (from E-911 Radio System Fund)	45,597	-
General Fund (from Insurance ISF)	857,406	-
General Fund (due from ISF)	2,494,615	-
General Fund (from/to Mandatory Drug Fund)	-	65,699
General Fund (due to Confiscated Assets)	-	111,059
General Fund (due to Victim's Assistance Fund)	-	4,895
General Fund (due to Decatur Prision SRF)	32	-
General Fund (due to W&S Ent. Fund)	-	1,327,638
General Fund (due to/from Nat. Gas Ent. Fund)	-	1,308,714
General Fund (due to/from Landfill Ent. Fund)	-	4,087,601
General Fund (due from CDBG EIP SRF)	17	-
General Fund (due to E-911 SRF)	618,075	-
General Fund (due to Decatur Jail SRF)	-	17,295
General Fund (due to Jail Inmate Fund)	55,492	-
SPLOST Capital Projects Fund # 6 (due to General Fund)	-	654,613
TSPLOST Capital Projects Fund (due to General Fund)	-	247,422
	4,973,269	7,824,936
Proprietary Funds		
Natural Gas Fund (Due from General Fund)	1,308,714	-
Natural Gas (due to ISF)	-	121,106
Prison Fund (due to ISF)	-	142,236
Landfill Fund Fund (Due From General Fund)	4,087,601	-
Landfill Fund Fund (DueTo ISF)	-	1,052,699
Water & Sewer Fund (Due from General Fund)	1,327,638	-
	6,723,953	1,316,041
Non-Major Funds		
E-911 SRF (due to General Fund)	-	618,075
CDBG EIP SRF (due to General Fund)	-	17
Confiscated Assets SRF (due from General Fund)	111,059	-
Decatur County Prison SRF (due from General Fund)	-	32
Decatur Count Jail SRF (due from General Fund)	17,295	-
Victim's Assistance SRF (due from General Fund)	4,895	-
E-911 Radio System SRF (Due to General Fund)	-	45,597
Mandatory Drug Fund SRF (due from General Fund)	65,699	-
Jail Fund Inmate SRF (due to General Fund)	-	55,492
Internal Service Fund (Natural Gas Fund)	121,106	-
Internal Service Fund (Due to General Fund)	-	2,494,615
Internal Service Fund (Due from Prison Ent. Fund)	142,236	-
Internal Service Fund (Due from Landfill Fund)	1,052,699	-
Insurance Internal Service Fund (due to General Fund)	-	857,406
	1,514,989	4,071,234
Totals	$ 13,212,211	$ 13,212,211

Entity-wide Inter-fund Balance Reconciliation

Governmental Funds	
Receivables	$ 6,488,258
Payables	(11,896,170)
Netting of Internal Service Fund	(62,655)
Internal Balances - Governmental Activities	$ (5,470,567)
Business-Type Funds	
Business-Type Funds Receivables	$ 6,723,953
Business-Type Funds Payables	(1,316,041)
Netting of Internal Service Fund	62,655
Internal Balances - Business-Type Activities	$ 5,470,567

Due to/from balances are the result of short term borrowing between the funds. Restricted funds are all for qualified expenditures. It is the County's intent to repay these interfund balances during the next fiscal year.

The General Fund purchased qualified SPLOST capital assets that will be repaid to the general fund in the coming fiscal year.

Transfers to/from Other Agencies

Transfers to/from funds at June 30, 2020 consisted of the following:

	Transfer To					
Transfer Out	**General Fund**	**Non-major SRF**	**Prision Fund**	**Water and Sewer Fund**	**Landfill**	**Total**
General Fund	$ -	$ 431,838	$ -	$ -	$ -	$ 431,838
SPLOST CPF Ref, # 6	-	-	-	-	188,937	188,937
Landfill Fund	-	-	95,500	312,117	-	407,617
Totals	$ -	$ 431,838	$ 95,500	$ 312,117	$ 188,937	$ 1,028,392

Governmental Activities:	
Total Transfer Out	$ (620,775)
Less: Transfer to	
Non-major Governmental	431,838
Net Transfers In (Out)	$ (188,937)

Business-Type Activities:		
Total Transfer Out	$	(407,617)
Less: Transfer to Business Type Activities		596,554
Net Transfers In (Out)	$	188,937

Transfers of $431,834 were made from the general fund to the E-911 fund. $66,776 to cover the cost of administrative cost associated with that fund. These cost cannot be paid with E-911 restricted resources. The $365,058 was to cover additional fund shortfalls.

Transfers of $95,500 were transferred were made from the Landfill Fund to the Prison Fund to cover cash shortfalls.

Transfers of $312,117 were transferred were made from the Landfill Fund to the Water and Sewer Fund to cover cash shortfalls.

Transfers of $188,937 where made from the SPLOST fund to the Landfill Enterprise fund for capital expenditures.

NOTE 7 – DEFINED BENEFIT PENSION PLAN

GASB 68 Implementation

Effective July 1, 2014, the County implemented the provisions of GASB 68, as required by the Governmental Accounting Standard Board. In conjunction with the implementation of Government Accounting Standards Board (GASB) No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No.* 27, *as well as Statement No.* 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - and amendment of GASB Statement No. 68,* the County is required to change its accounting treatment of pensions. The new standard establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures.

Plan Description

Effective October 1, 1994, the County participates in 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 agency for participating counties in Georgia.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Plan provides for benefits upon retirement, death, disablement and termination of employment if certain eligibility conditions are met.

Statement of Fiduciary Net Position for the Year Ended December 31, 2019

Market Value of Assets		
Cash & Cash Equivalent.	$	725,531
Bonds		-
Fixed Interest Insurance Account		66,590
Marketable Securities		10,529,342
Total	$	11,321,463
Receivable		
Employer Contributions	$	872,625
Employee Contributions		-
Due From Insurance Pool		-
Accrued Interest Income		16,174
Total	$	888,799
Liabilities		
Administrative Expenses	$	33,165
Accrued Investment Fee		11,300
Accrued Auditing Fees		-
Payable to Insurance Pool		-
Total	$	44,465
Fiduciary Net Position	$	12,165,797

This space intentionally left blank.

Statement of Change in Fiduciary Net Position for the Year Ended December 31, 2019

Additions	
Asset transfer	$ -
Employer contributions	872,625
Employee contributions	-
Net investment income	2,012,433
Employee contribution - buyback -	-
Total additions	$ 2,885,058
Deductions	
Investment expense	$ 50,397
Administrative expenses	46,829
Benefit payments	632,707
Post-retirement death benefit expense	67,462
Pre-retirement death benefit expense	-
Transfer to successor plans	-
Refund of employee contributions	-
Total deductions	$ 797,395
Net increase (decrease) in fiduciary net position	$ 2,087,663
Net position held in trust for pension benefits	
Beginning of year	$ 10,078,134
End of year	$ 12,165,797
Money weighted rates of return	21.34%

Net Position Restricted for Pension

Fiduciary net position	$ 12,165,797
Deferred outflow of resources	1,862,291
Deferred inflow of resources	(1,395,511)
Net position restricted for pensions	$ 11,699,017

This space intentionally left blank.

Summary of Significant Accounting Policies

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan.

Plan member contributions are recognized in the period in which contributions are due. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market prices. The trust fund is invested, approximately, in 70% equities and 30% fixed income securities on a cost basis.

Contributions

The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code set forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual fund requirement.

The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish, and amend from time-to-time the contribution rates for the County and its plan participants.

Board of Trustees

The Trustees for the Association County Commissioners of Georgia (ACCG) Pension Plan and Trust oversees the administration, investment and funding of the Association County Commissioners of Georgia Retirement Program for member employers.

The County contributes to the Association County Commissioners of Georgia ("ACCG") Defined Benefit Plan, an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Plan provides for benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met. An outline of plan provisions is attached to this report.

The County contribution(s) to the Plan is/are determined using the actuarial basis described in the annual funding valuation report. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20.

This space intentionally left blank.

Participant counts as of January 1, 2019 (the most recent actuarial valuation date) and covered compensation (based on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disables receiving benefits	77
Terminated plan members entitled to but not yet receiving benefits	156
Active plan members	155
Total number of plan participants	388
Part-time active employees not participating in the Plan	7
Covered compensation for active participants	$ 6,481,033
Average remaining future service for active participants	8.76

Contributions

The annual County contribution to the Plan is determined using the actuarial basis described in the annual valuation report. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. As of June 30, 2020, the County contributed $872,625 to the plan.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019. The amount recognized by the County as the net pension liability was $4,281,149.

This space intentionally left blank.

Actuarial assumptions. The actuarial assumptions used for the January 1, 2019 valuation was applied to all periods included in the measurement were as follows:

Investment return	7.00% per year
Future salary increases	4.50% per year with an age based scale as follows:

Age	Salary Increase
Under 30	4.5 rate plus 1.0%
30-39	4.5 rate plus .5%
40-49	4.5 rate less .5%
50+	4.5 rate less 1.0%

Based on results of the February 2019 experience study.

Mortality:	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2019

Actuarial Cost Method. Entry Age Normal: A method under which the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the service of the individual between entry age and assumed exit age(s).

Investment Return Assumption:

Estimated 65th percentile return based on UBS Capital Market Assumptions:	6.10%
Five year performance in excess of benchmarks:	0.09%
Assumed annual investment return	7.00%

- Projected assets are sufficient to pay all projected benefits promised to current plan participants.
- In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years.
- Effective December 31, 2018, the expected long-term rate of return used to discount all projected benefit payments was revised from 7.25% to 7.00%.

This space intentionally left blank.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Target Allocation	Range
Fixed Income:	30%	25% - 35%
Equities:	70%	65% - 75%
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Multi Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%

Changes in assumptions since prior valuation

The mortality table was changed from RP-2000 with Scale AA projected to 2018 to Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2019.

This space intentionally left blank.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at December 31, 2018	$ 14,885,671	$ 10,078,134	$ 4,807,537
Changes for the year:			
Service Cost	279,501	-	279,501
Interest	1,019,852	-	1,019,852
Liability experience (gain)/loss	255,141	-	255,141
Assumption Change	639,488	-	639,488
Employer Contributions	-	872,625	(872,625)
Employee Contributions	-	-	-
Net Investment Income	-	2,012,433	(2,012,433)
Benefit Payments	(632,707)	(632,707)	-
Administrative Expense	-	(46,829)	46,829
Other Changes	-	(117,859)	117,859
Net Changes	1,561,275	2,087,663	(526,388)
Balance at December 31, 2019	$ 16,446,946	$ 12,165,797	$ 4,281,149

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, 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:

	6.00%	7.00%	8.00%
Total Pension Liability	$ 18,662,808	$ 16,446,949	$ 14,609,184
Fiduciary Net Position	12,165,797	12,165,797	12,165,797
Net Pension Liability	$ 6,497,011	$ 4,281,152	$ 2,443,387

This space intentionally left blank.

Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions

For the year ended December 31, 2019, the County recognized pension expense of $1,432,971. At June 30, 2020, the County reported deferred outflows of resources and deferred inflow of resources related to pensions from the following sources:

	Net Deferred Outflows	Net Deferred Inflows
Asset (Gain)/Loss	$ 757,663	$ (1,309,380)
Liabilty (Gain)/Loss	222,765	(86,131)
(Gain)/Loss due to Assumption Change	881,863	-
Total	$ 1,862,291	$ (1,395,511)

Allocation Method

The net pension liability, contributions and pension expense recognized was allocated between governmental activities and enterprise funds. The allocation method is based upon retirement contributions made during the year from each fund divided by total contributions. The percentage for governmental activities and enterprise funds was applied to the net pension liability and deferred outflows as of June 30, 2020.

A copy of additional financial information from the Plan financial reports can be obtained from GEB Corp, 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

This space intentionally left blank.

Pensions with Special Funding Situations

The following pension plans are all cost-sharing, multiple employer defined benefit plans. These plans are considered to be special funding situations. Below is a list of the plans presented:

Name of Pension Plan	Plan Website
Employees Retirement System – (ERS)	ers.ga.gov
Georgia Judicial Retirement System – (GJRS)	ers.ga.gov
Sheriffs' Retirement Fund of Georgia – (SRFG)	georgiasheriffs.org
Judges of the Probate Courts Retirement Fund of Georgia – (JPCRF)	pjrf.georgia.gov
Peace Officers' Annuity and Benefit Fund of Georgia – (POAB)	poab.georgia.gov
Superior Court Clerks' Retirement Fund of Georgia – (SCCRF)	scc.georgia.gov
Georgia Firefighters' Pension Fund – (GFPF)	gfpf.gov

The employer contributions are funded by the State on behalf of the local county employer. Since the County does not contribute directly to the plans, there is no net pension liability or deferred inflows or outflows to report in the financial statements of the County. The following table summarizes the proportional share of the collective net pension liability for each of the plans.

	ERS	GJRS	SRFG	JPCRF	POAB	SCCRF	GFPF	**Total**
County's proportionate share of the collective net pension liability	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	**$ 0**
State's proportionate share of the collective net pension liability (asset) associated with the County	161,636	(66,707)	360,080	(135,060)	(69,919)	(97,150)	100,078	**252,958**
Total Net Pension Liability (Asset)	$161,636	$(66,707)	$360,080	$(135,060)	$(69,919)	$(97,150)	$100,078	**$252,958**
Pension revenue and expense for State support	$(7,816)	$ 31,321	$42,111	$ 4,833	$ 65,171	$ 21,251	$28,611	**$185,482**

Pension plan descriptions, assumptions, and related disclosures may be found in separately issued reports as of June 30, 2019 for each of these plans, and are available at the websites listed above.

NOTE 8 - 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; and natural disasters for which the County carries property and auto insurance. The County is covered by general liability insurance through the ACCG Interlocal Risk Management Agency. Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia counties to form interlocal risk management agencies. The ACCG Interlocal Risk Management Agency (IRMA) is a county interlocal risk management agency to function as an unincorporated nonprofit instrumentality of its member counties - IRMA establishes and administers one or more group self-insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of county government. IRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of IRMA against liability or loss.

Decatur County must participate at all times in at least one fund which is established by IRMA. Other responsibilities of the County are as follows:

- To pay all contributions, assessments or other sums due to IRMA at such times and in such amounts as shall be established by IRMA.
- To select a person to serve as a member representative.
- To allow IRMA and its agents reasonable access to all facilities of the County and all records, including but not limited to, financial records which relate to the purposes of IRMA.
- To allow attorneys, appointed by IRMA, 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 or Funds established by IRMA.
- To assist and cooperate in the defense and settlement of claims against the County.
- To furnish full cooperation to IRMA's attorneys, claims adjusters, service company and any agent, employee, officer or independent contractor of IRMA relating to the purposes of IRMA.
- To follow all loss reduction and prevention procedures established by IRMA.
- To furnish to IRMA such budget, operating and underwriting information as may be requested.
- To report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in IRMA or any Fund established by IRMA being required to pay claim for loss or injuries to County property or injuries to persons or

property when such loss or injury is within the scope of the protection of a Fund or Funds in which the County participates.

Decatur County retains the first $2,500 of each risk of loss in the form of a deductible. The County files all claims with IRMA. IRMA bills the County for any risk of loss up to the $2,500 deductible.

The basis for estimating the liabilities for unpaid claims is "IBNR" established by an actuary.

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at June 30, 2020. No provisions have been made in the financial statements for the year ended June 30, 2020 for any estimate of potential unpaid claims.

Pursuant to Title 34, Chapter 9, Article 5 of the Official Code of Georgia Annotated, Decatur County became a member of the Association of County Commissioners Workers' Compensation Self-Insurance Fund. The effective date of membership was January 1, 1993. The liability of the fund to the employees of any employer (Decatur County) is specifically limited to such obligations as are imposed by applicable state laws against the employer for workers' compensation and/or employer's liability.

The County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pools' 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 funds being required to pay any claim of loss. The County is also to allow the pools' 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 funds.

The Fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding of compensation therefore, although such suits, other proceedings, allegations or demands be wholly groundless, false or fraudulent. 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.

Decatur County provides a partially self-funded plan for health and dental coverage for its employees and their dependents. Employees have the option to participate. The plan is reinsured both for specific claims incidence ($45,000) and aggregate claims ($1,255,000) in order to limit or cap the County's liability. The County retains a third party administrator to process claims. At the discretion of the County or the third party administrator, claims may be audited for justifiable expense. The plan is funded by the County and employee contributions. Employees pay $20.00 per month of the premium to insure themselves and the County pays

approximately $483 of the premium. Dependent coverage premiums are the responsibility of the employee. The dental plan is fully funded by the employees if they participate. Annual reviews are done to assess the rates for the premiums for the health and dental coverage. The activities of this partially self-funded plan are reported in the Insurance Internal Service Fund.

NOTE 9 - CONTINGENT LIABILITIES

The County participates in Federal and State-assisted grant programs. These programs are subject to program compliance audits by the grantor or its representative. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 10 - CONDENSED FINANCIAL STATEMENTS - ENTERPRISE FUNDS

Condensed Statement of Net Position

Description	Water & Sewer Fund	Natural Gas	Landfill Fund	Prison	Totals
Assets					
Current	$ 1,421,019	$ 1,602,511	$ 7,166,472	$ 623,289	$ 10,813,291
Capital	6,066,109	721,593	10,912,381	332,459	18,032,542
Total Assets	7,487,128	2,324,104	18,078,853	955,748	28,845,833
Deferred outflow	22,000	1,647	84,632	281,375	389,654
Total Assets and Deferred outflow	$ 7,509,128	$ 2,325,751	$ 18,163,485	$ 1,237,123	$ 29,235,487
Liabilities					
Current	$ 169,269	$ 134,168	$ 1,643,526	237,168	$ 2,184,131
Long-term	2,518,764	3,787	5,990,849	646,842	9,160,242
Total Liabilities	2,688,033	137,955	7,634,375	884,010	11,344,373
Deferred inflow	16,486	1,234	63,419	210,849	291,988
Net Position					
Net Investment in Capital Assets	3,461,921	721,593	8,370,535	322,459	12,876,508
Restricted for Debt Service	88,363	-	-	-	88,363
Unrestricted	1,254,325	1,464,969	2,095,156	(190,195)	4,624,255
Total Net Position	$ 4,804,609	$ 2,186,562	$ 10,465,691	$ 132,264	$ 17,589,126

This space intentionally left blank.

Condensed Statement of Revenues, Expenses and Change in Net Position

Description	Water & Sewer Fund	Natural Gas	Landfill Fund	Prison	Totals
Operating revenues					
Charges for Services	$ 243,059	$ 415,377	$ 3,149,450	$ 2,714,957	$ 6,522,843
Total operating revenues	243,059	415,377	3,149,450	2,714,957	6,522,843
Operating expenses (Excluding Depreciation)	349,442	272,524	1,450,340	2,766,733	4,839,039
Depreciation	141,501	18,382	906,137	43,333	1,109,353
Total operating expenses	490,943	290,906	2,356,477	2,810,066	5,948,392
Operating income (loss)	(247,884)	124,471	792,973	(95,109)	574,451
Nonoperating revenues (expenses)					
Interest expense	(64,233)	-	(48,515)	-	(112,748)
Total Nonoperating income (expenses)	(64,233)	-	(48,515)	-	(112,748)
Special Item- Gain on Timber disposal of assets	-	-	(80,416)	-	(80,416)
Transfers in (out)	312,117	-	(218,680)	95,500	188,937
Changes in net position	-	124,471	445,362	391	570,224
Beginning net position as restated	4,804,609	2,062,091	10,020,329	141,873	17,028,902
Ending net position	$ 4,804,609	$ 2,186,562	$ 10,465,691	$ 142,264	$ 17,599,126

Condensed Statement of Cash Flows

Description	Water & Sewer Fund	Natural Gas	Landfill Fund	Prison	Totals
Net cash provided (used) by operating activiites	$ (56,670)	$ 243,481	$ 1,555,528	$ 398,366	$ 2,140,705
Net cash provided (used) by noncapital financing activites	312,117	-	(407,617)	95,500	-
Net cash provided (used) by capital and related financing activties	(197,011)	-	(881,287)	-	(1,078,298)
Net increase (decrease) in cash & cash equivalents	58,436	243,481	266,624	493,866	1,062,407
Beginning cash & cash equivalents	-	-	2,530,423	-	2,530,423
Ending cash & cash equivalents	$ 58,436	$ 243,481	$ 2,797,047	$ 493,866	$ 3,592,830

NOTE 11 - CLOSURE AND POSTCLOSURE COST

Landfill SR309 – Permit 043-006D(SL)

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste. Landfill operating costs were included in the General Fund in years prior to June 30, 1999. On July 1, 1999 the County began recording the activity of the landfill in an enterprise fund. The liability for the estimated closure and post closure care costs was included in the general long-term debt account group in prior years totaling $2,241,968. The liability was recognized in the Landfill Enterprise Fund on July 1, 1999 and removed from the general long-term debt account group. These estimated costs based on a calculation using the utilized capacity percentage of the landfill for the year ending June 30, 2006 was $21,015, which increased the liability to $4,307,227. The total landfill capacity was used and the landfill was closed in July, 2006. The estimated liability for post closure care costs of the landfill was $825,456 as of June 30, 2020. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

Landfill US Hwy 27 – Permit 043-011D(MSWL)

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste. During the 2013 fiscal year, the Department of Natural Resources restated the estimated total cost of closure/post closure cost down to be $2,806,464. Additional cost is being recognized as capacity is being used and adjusted for inflation and is being reported as a long-term liability. The total landfill capacity used as of June 30, 2020 is 7.5%. The County estimates the remaining useful life of the landfill as 40 years. The estimated liability for post closure care costs of the landfill was $2,869,667 as of June 30, 2020 (includes construction and demolition). Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

NOTE 12 - CONSTRUCTION COMMITMENTS

On February 25, 2014, a referendum was held to determine whether to continue to impose a 1% Special Purpose Local Option Sales Tax in Decatur County, Georgia for road, street and bridge purposes and capital outlay projects. The tax period for this referendum is April 1, 2015 to March 31, 2021. With the passage of this referendum on February 25, 2014, the County is obligated to expend up to $15,907,950 for projects as detailed in the Schedule of Special Purpose Local Option Sales Tax as listed in the Table of Contents.

On November 7, 2017, a referendum was held to determine whether to impose a 1% Transportation Special Purpose Local Option Sales Tax in Decatur County, Georgia for transportation projects. The tax period for this referendum is April 1, 2018 to March 31, 2023. With the passage of this referendum on November 7, 2017, the County is estimated to raise and expend approximately $24,000,000 for projects as detailed in the Schedule of Transportation

Special Purpose Local Option Sales Tax as listed in the Table of Contents.

NOTE 13 – RESTRICTED NET POSITION

Net position restricted for other projects and other purposes is as follows:

	Other Projects	Total
TSPLOST	$ 3,443,498	$ 3,443,498
SPLOST VI	1,786,568	1,786,568
Bond Debt Service Fund	48,339	48,339
E-911 Radio System Fund	186,631	186,631
Crime Victims Assistance	4,905	4,905
Law Library	35,103	35,103
Confiscated Assets	170,026	170,026
Mandatory Drug Fund	90,578	90,578
Decatur County Prison Account	80,877	80,877
Decatur County Jail Fund	15,844	15,844
Decatur Jail Inmate Fund	133,483	133,483
Water and Sewer Fund	88,363	88,363
	$ 6,084,215	$ 6,084,215

NOTE 14 – SPECIAL ITEM – SALES OF CAPITAL ASSETS

During the fiscal year ended June 30, 2020 the County sold certain small capital assets and timber, which were transactions the County considers infrequent in occurrence. The County has reported these transactions as special items in the government-wide financial statements as required by GASB 34, paragraph 56. These transactions consisted of the disposition of several small pieces of surplus equipment and timber.

NOTE 15 - DEFICIT FUND BALANCE

For the fiscal year ended June 30, 2020 there were numerous funds that had a deficit fund balance. The E-911 Special Revenue Fund had a deficit fund balance of $571,655. The Administrative Cost Internal Service Fund had a deficit balance of $236,071 and the Health Insurance Internal Service Fund had a deficit balance of $641,186. It is the County's intent to alleviate these deficits with future revenues and/or transfers from other funds.

NOTE 16 - TAX ABATEMENTS

Decatur County enters into property tax abatement agreements with local businesses for the purpose of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business located within or promising to relocate to Decatur County.

For the fiscal year ended June 30, 2020, Decatur County abated property taxes due to the County that were levied on October 20, 2019 and due on December 20, 2019 totaling $31,383. The following is the individual tax abatement agreement:

- A 100 percent property tax abatement to Global Air, Inc. manufacturing plant relocating and increasing employment. The abatement amounted to $31,383.

NOTE 17 – CONDUIT DEBT

Series 2018 Bonds

On June 1, 2018, Tax Exempt Revenue Bonds were issued in the name of the City of Bainbridge Public Facilities Authority in the amount of $20,470,000. The proceeds from these bonds will be used to pay the costs of acquiring, constructing and equipping an economic development project. The County entered into a contract dated June 1, 2018 where it agreed to Levy and collect a tax unlimited as to rate or amount on all property subject to taxation for maintenance and operations purposes in the County as necessary to make the payments required by the contract. The County's obligation to make payments to the issuer sufficient in time and amount to enable the issuer to pay the principal and interest on the series 2018 Bonds is absolute and unconditional, and will not expire so long as any of the Series 2018 Bonds remain outstanding and unpaid. The County has agreed to make payments directly to the Trustee designated in the bond indenture (Regions Bank, Atlanta, Georgia). The amount of the outstanding debt at June 30, 2020 was $20,470,000. As of June 30, 2020, the County had levied and collected $876,864 and paid out $836,188 under the contract. The County was holding $48,339 in the bank as of June 30, 2020.

This space intentionally left blank.

NOTE 18 - DISCRETELY PRESENTED COMPONENT UNIT – HOSPITAL AUTHORITY OF BAINBRIDGE, DECATUR COUNTY

A. Bank Deposits

At March 31, 2020 and 2019, the Authority had bank balances as follows:

	2020	2019
Insured (FDIC) or collateralized with securities held by the Authority.	$ 840,187	$ 841,967
Collateralized by securities held by the pledging financial institution's trust department in the Authority's name.	886,572	924,748
Uncollateralized.	-	-
Total (bank balance)	$ 1,726,759	$ 1,766,715
Carrying value (book value)	$ 1,700,403	$ 1,674,618

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the Authority will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Authority does not have an investment policy for custodial credit risk. At March 31, 2020 and 2019, the Authority owned approximately $2,204,000 and $1,510,000, respectively, in securities that were unsecured and held by the Authority's brokerage firm in the Authority's name.

B. Capital Assets

A summary of property and equipment at March 31, 2020 follows:

	2019 Balance	Increase	Decrease	2020 Balance
Land	$ 729,484	$ -	$ -	$ 729,484
Buildings & Improvements	25,629,718	88,906	-	25,718,624
Equipment	19,384,644	783,636	(681,864)	19,486,416
Construction in progress	473,725	181,958	(646,548)	9,135
Total property and equipment	46,217,571	1,054,500	(1,328,412)	45,943,659
Less accumulated depreciation:				
Buildings and improvements	16,808,873	524,547	-	17,333,420
Equipment	16,513,488	827,931	(681,864)	16,659,555
Total accumulated depreciation	33,322,361	1,352,478	(681,864)	33,992,975
Net property and equipment	$ 12,895,210	$ (297,978)	$ (646,548)	$ 11,950,684

C. Long-Term Debt

A summary of changes in long-term debt at March 31, 2020 follows:

	2019 Balance	Additions	Deletions	2020 Balance	Amount Due in One Year
Revenue certificates	$ 10,760,000	$ -	$ (630,000)	$ 10,130,000	$ 650,000
Capital leases	526,596	-	(211,217)	315,379	220,318
Total long term debt	$ 11,286,596	$ -	$ (841,217)	$ 10,445,379	$ 870,318

A summary of long-term debt, including capital lease obligations, at March 31, 2020 and 2019, follows:

	2020	2019
Revenue Certificates - Series 2017A, payable in annual installments ranging from $520,000 beginning September 1, 2021 to $925,000 on September 1, 2032, with 2.99% interest paid semi-annually.	$ 9,330,000	$ 9,330,000
Revenue Certificates - Series 2017B, payable in annual installments ranging from $610,000 beginning September 1, 2018 to $150,000 on September 1, 2021, with 2.99% interest paid semi-annually.	800,000	1,430,000
Total long-term debt	10,130,000	10,760,000
Less current installments of long-term debt	650,000	630,000
Long-term debt, excluding current installments	$ 9,480,000	$ 10,130,000

	2020	2019
Capital lease obligations, at varying rates of interest, collateralized by leased equipment and software.	$ 315,379	$ 526,596
Less current portion of capital lease obligation	220,318	211,217
Capital lease obligations, excluding current portion	$ 95,061	$ 315,379

This space intentionally left blank.

Scheduled principal and interest repayments on long-term debt and payments on capital lease obligations are as follows:

	Long-term Debt		Capital Lease Obligations	
Year Ended March 31	Principal	Interest	Principal	Interest
2021	$ 650,000	$ 293,170	$ 220,318	$ 9,130
2022	670,000	273,436	95,061	1,063
2023	690,000	253,104	-	-
2024	710,000	232,174	-	-
2025	730,000	210,646		
2026-2030	3,140,000	707,808	-	-
2031-2033	3,540,000	122,515	-	-
Totals	$ 10,130,000	$ 2,092,853	$ 315,379	$ 10,193

D. Short-Term Debt

A summary of short-term debt at March 31, 2020 follows:

	2019 Balance	Additions	Reductions	2020 Balance
First National Bank	$ 654,850	$ 1,196,226	$ (1,851,076)	$ -
Total short-term debt	$ 654,850	$ 1,196,226	$ (1,851,076)	$ -

- First National Bank notes payable, multiple notes initiated with principal amounts ranging from $155,000 to $200,000 and interest rates ranging from 2.40% to 2.45% to meet obligations related to the intergovernmental transfer funds for ICTF and UPL funds during the fiscal years 2020 and 2019. All notes outstanding in 2019 and initiated during the fiscal year 2020 were paid in full during the fiscal year.

E. Pension

The Memorial Hospital and Manor Retirement Savings Plan (Plan) is a 403(b) plan and was established by the Authority and administered by VALIC to provide benefits at retirement to substantially all employees of the Authority. Plan provisions and contribution requirements are established and may be amended by the Authority's Board of Directors.

Employees contribute a portion of their pre-tax wages and the Authority funds a matching contribution at its discretion. Employees are vested immediately in their contributions. Vesting in the Authority's contribution portion of their accounts is based on years of continuous service. Forfeited nonvested accounts are held and applied to reduce future employer contributions.

For the years ended March 31, 2020 and 2019, the Authority contributed approximately $108,000 and $105,000 in discretionary funds, respectively. The Authority had no liability outstanding related to the Plan at March 31, 2020 and 2019.

F. Contingencies

Various claims and assertions are made against the Hospital Authority during the ordinary course of business. It is the opinion of management and management's legal counsel that any losses that may result from such claims and assertions would not materially affect the operations or financial position of the Hospital Authority as of and for the years ended March 31, 2020 and 2019. In addition, the state of Georgia legislature passed tort reform which could limit the amount of certain settlements.

G. Self-Insurance

The Authority has a self-insurance program for employee health insurance under which a third party administrator processes and pays claims. The Authority reimburses the third party administrator monthly for claims incurred and paid. The Authority has purchased stop-loss insurance coverage for claims in excess of $125,000 for each individual employee. During 2017, the Authority also entered the Decatur County Healthcare Cooperative Series of Sentinel Indemnity, LLC, a captive insurance plan, along with Decatur County, Georgia and the City of Bainbridge. The captive agreement provides additional stop-loss coverage for claims in excess of $350,000 for each individual employee. The investment in the captive plan is included in other assets on the balance sheet. Under these self-insurance programs, the Authority incurred expenses of approximately $5,105,000 and $6,438,000 including administrative fees, during the years ended March 31, 2020 and 2019, respectively.

The Authority has a partial self-insurance program for medical malpractice liability claims. The Authority is self-insured up to $1,000,000 per claim and has purchased liability coverage above $1,000,000 per claim and $3,000,000 in the aggregate. The Authority uses a third-party administrator to review and analyze incidents that may result in a claim against the Authority. The Authority has designated assets to be used for liabilities resulting from claims for which the Authority may ultimately be responsible.

H. Related Organization

The Memorial Foundation, Inc. was created to support and promote the health care programs, operations, and activities of the Authority. The Foundation's funds are distributed to the Authority in amounts and in periods determined by the Foundation's Board of Trustees, who may also restrict the use of funds for capital needs.

This space intentionally left blank.

A summary of the Foundation's assets and net position, results of operations and changes in net position (not included in the Authority statements) follows:

	2020	2019
Assets	$ 1,227,649	$ 1,363,250
Liabilities	-	-
Net Position	1,363,250	1,377,126
Liabilities and net position	$ 1,363,250	$ 1,377,126
Revenues	$ 21,545	$ 48,801
Investing gains (losses)	12,596	40,033
Change in net unrealized gains and losses on marketable securities	(154,076)	(3,155)
Operating expenses	(8,891)	(4,555)
Contributions to Memorial Hospital and	(6,775)	(95,000)
Excess of revenues over expenses	(135,601)	(13,876)
Net position, beginning of year	1,363,250	1,377,126
Net position, end of year	$ 1,227,649	$ 1,363,250

I. Health Care Reform

In recent years, there has been increasing pressure on Congress and some state legislatures to control and reduce the cost of healthcare on the national or at the state level. Legislation has been passed that includes cost controls on healthcare providers, insurance market reforms, delivery system reforms and various individual and business mandates among other provisions. The costs of these provisions will be funded in part by reductions in payments by government programs, including Medicare and Medicaid. There can be no assurance that these changes will not adversely affect the Authority.

J. Regulatory Compliance

The healthcare industry has recently been subjected to increased scrutiny from governmental agencies at both the federal and state level with respect to compliance with regulations. Areas of noncompliance identified at the federal level include Medicare and Medicaid, Internal Revenue Service and other regulations governing the healthcare industry. In addition, the Reform Legislation includes provisions aimed at reducing fraud, waste and abuse in the healthcare industry. These provisions allocate significant additional resources to federal enforcement agencies and expand the use of private contractors to recover potentially inappropriate Medicare and Medicaid payments. The Authority has implemented a compliance plan focusing on such issues. There can be no assurance that the Authority will not be subjected to future investigations with accompanying monetary damages.

This space intentionally left blank.

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT – DECATUR COUNTY HEALTH DEPARTMENT

A. Bank Deposits

Total deposits and investments as of June 30, 2020 are summarized as follows:

As reported in the Statement of Net Position:

Cash and cash equivalents	$ 859,241
Cash deposited with financial institutions	$ 951,028

Interest rate risk. The Health Department 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 June 30, 2020, the Health Department did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

B. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2020 was as follows:

	Balance June 30, 2019	Increase	Decrease	Balance June 30, 2020
Capital assets being depreciated:				
Building	$ 26,692	$ -	$ -	$ 26,692
Equipment	111,685	6,022	-	117,707
Vehicles	147,120	-	-	147,120
Total capital assets being depreciated	285,497	6,022	-	291,519
Less accumulated depreciation for:				
Buildings	(17,859)	(1,649)	-	(19,508)
Equipment	(96,527)	(6,210)	-	(102,737)
Vehicles	(70,315)	(18,937)	-	(89,252)
Total accumulated depreciation	(184,701)	(26,796)	-	(211,497)
Governmental Activities Capital Assets, Net	$ 100,796	$ (20,774)	$ -	$ 80,022

C. Compensated Absences

Non-current liabilities on the Statement of Net Position are made up of compensated absences payable at June 30, 2020. All of the compensated absences are related to governmental activities. Changes in compensated absences for FY2020 are as follows:

Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
$ 78,941	$ -	$ 712	$ 78,229

D. Retirement Plan

Plan Description

The Employees' Retirement System (ERS) is a cost-sharing multiple-employer defined pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by the Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov.

Benefits Provided

The ERS Plan supports three benefit tiers: Old Plan, New Plan and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are new plan members subject to modified plan provisions. Effective January 1 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the old plan, the new plan and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, post-retirement cost-of-living adjustments may also be made to members' benefits provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions

Member contributions under the old plan are· 4% of annual compensation, up to $4,200, plus 6% of annual compensation in excess of $4,200. Under the Old Plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Agency's total required contribution rate for the year ended June 30, 2020 was 24.66% of annual covered payroll for old and New Plan members and 21.64% for GSEPS members. The Agency's contribution to ERS total $105,567 for the year ended June 30, 2020. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The retirement contributions, under the Georgia State Employee Retirement System Plan, for the year ended June 30, 2020 were $105,567, based on salaries of $450,306. Contributions in the Georgia ERS Plan are fully vested to employees after ten (10) years of continuous service.

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

At June 30, 2020, the Agency reported a liability for its proportionate share of the net liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2018. An expected total pension liability as of June 30, 2019 was determined using standard roll-forward techniques. The Agency's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2019. At June 30, 2019, the Employer's proportion was 0.014732%, which was an increase (decrease) of (0.001068)% from its proportion measured as of June 30, 2018. For the year ended June 30, 2020, the Agency recognized pension expenses of $77,546. At June 30, 2020, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

GASB 68

The following schedules reflect GASB Statement No. 68 reporting information:

Contributions made during the measurement period (FY ended June 30, 2019):	$ 92,023
Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions	
Employer's proportionate share of net pension liability	$ 607,921
Employer's proportion of net pension liability	0.0147320%
Increase/(Decrease) from proportion measured as of June 30, 2019	(0.001068%)
Employer's recognized pension expense	$ 77,546

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 20,246	$ -
Changes of assumptions	10,700	-
Net difference between projected and actual earnings on pension plan investments	-	18,923
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	43,043
Employer contributions subsequent to the measurement date	105,567	-
Total	$ 136,513	$ 61,966

Agency contributions subsequent to the measurement date of $105,567 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2021	$ (4,824)
2022	(24,978)
2023	(3,728)
2024	2,510
2025	-
Thereafter	-

Actuarial Assumptions

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

Inflation	2.75%
Salary Increases	3.25-7.00%, including inflation
Investment rate of return	7.30%, net of pension plan investment expense, including inflation

Post-retirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward two (2) years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disability Mortality Table with future mortality improvement

projected to 2025 with Society of Actuaries' projection scale BB and set back seven (7) years for males and set forward three (3) years for females was used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP- 2000 Employee Mortality Table projected to 2025 with projection scale BB.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2009-June 30, 2014, with the exception of the assumed investment rate of return.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Discount Rate

The discount rate used to measure the collective total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. 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 Employer's proportionate share of the net pension liability to changes in the discount rate:

	1% Decrease (6.3%)	Current Discount Rate (7.3%)	1% Increase (8.3%)
Employer's proportionate share of the net liability	$ 863,911	$ 607,921	$ 389,693

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement Systems of Georgia Financial Report which is publically available at www.ers.ga.gov/fiancials.

E. OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

GROUP TERM LIFE INSURANCE

Plan Description

SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a costsharing multiple-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plan other than OPEB Plans*. The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investment of such payments.

Benefits Provided

The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect of the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance in effect at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon the death of the retiree.

Contributions

Georgia law provides that employee contributions to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1 % of the member's eamable compensation. There were no employer contributions required for the fiscal year ended June 30, 2020.

At June 30, 2020, the Employer reported a liability (asset) of $(45,443) for its proportionate share of the OPEB liability (asset). The net OPEB liability (asset) was measured as of June 30, 2019. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2018. An expected total OPEB liability (asset) as of June 30, 2019 was determined using standard roll-forward techniques. The Employer's proportion of the net OPEB liability (asset) was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2019. At June 30, 2019, the Employer's proportion was 0.016071%, which was an increase (decrease) of (0.003686)% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Employer's recognized OPEB expense of $2,608. At June 30, 2020, the Employer reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

GASB 75

Contributions made during the measurement period (fiscal year ended June 30, 2019): $ 0

Other Post-Employment Benefits (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs:

Employer's proportionate share of net OPEB liability (Asset)	$ (45,443)
Employer's proportion of net OPEB liability	0.0160710%
Increase/(Decrease) from proportion measured as of June 30, 2016	(0.003686%)
Employer's recognized OPEB expense	$ 2,608

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 231	$ -
Changes of assumptions	920	-
Net difference between projected and actual earnings on OPEB plan investments	-	4,175
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,527	-
Employer contributions subsequent to the measurement date	-	-
Total	$ 7,678	$ 4,175

Decatur County Board of Health contributions subsequent to the measurement date of $0 are reported as deferred outflows of resources and will recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year ended June 30:	
2021	$ 3,884
2022	(190)
2023	(396)
2024	205
2025	-
Thereafter	-

This space intentionally left blank.

The total OPEB liability as of June 30, 2019, was determined by an actuarial valuation as of June 30, 2019 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increase	Includes inflation
ERS	3.25-7.00%
GJRS	4.50%
LRS	N/A
Investment rate of return	7.30% net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

Postretirement rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and for dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the plan.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period for the period July 1, 2009-June 30, 2014.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of plan investment expenses and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Discount Rate

The discount rate used to measure the total OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Employer's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Decatur County Health Department's proportionate share of the net OPEB liability calculated using the discount rate of 7.30%, as well as what the Decatur County Health Department's proportionate share of the net OPEB liability would be if it were calculated

using a discount rate that is 1-percent-point lower (6.30%) or 1-percent-point higher (8.30%) than the current rate:

	1 % Decrease (6.30%)	Current Discount Rate (7.30%)	1 % Increase (8.30%)
Employer's proportionate share of the net OPEB liability	$ (25,146)	$ (45,443)	$ (62,123)

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ERS comprehensive annual financial report which is publically available at www.ers.ga.gov/financials.

STATE HEALTH BENEFITS PLAN

Plan Benefits

Employees of State organizations defined in §45-18-25 of the *Official Code of Georgia Annotated* (0.C.G.A) are provided OPEB through the State OPEB Fund-a cost-sharing multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health (Board). Title 45 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

Benefits Provided

The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employee' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees. Medicare-eligible retirees re offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HR.A), Health Maintenance Organization (HMO) and High Deductible Health Plan (HDHP). The State OPEB Fund also payment for administrative expenses of the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

Contributions

As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of provided benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Employer Agency were $21,923 for the year ended June 30, 2020. Active employees are not required to contribute to the State OPEB Fund.

At June 30, 2020, the Employer Agency reported a liability of $164,822 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2018. An expected total OPEB liability as of June 30, 2019 was determined using standard roll-forward techniques. The Employer Agency's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2019. At June 30, 2019, the Employer Agency's proportion was 0.013278%, which was an increase (decrease) of (0.001048)% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Employer Agency's recognized OPEB expense of $88,168. At June 30, 2020, the Employer Agency reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

GASB 75

Contributions made during the measurement period (fiscal year ended June 30, 2019): $ 70,993

Other Post-Employment Benefits (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs:

Employer's proportionate share of collective net OPEB liability	$ 164,822
Employer's proportion of collective net OPEB liability	0.0132780%
Increase/(Decrease) from proportion measured as of June 30, 2017	(0.001048%)
Employer's recognized OPEB expense	$ (88,168)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 57,149
Changes of assumptions	-	153,838
Net difference between projected and actual earnings on OPEB plan investments	11,115	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	71,706
Employer contributions subsequent to the measurement date	21,923	-
Total	$ 33,038	$ 282,693

Employer Agency contributions subsequent to the measurement date of $21,923 are reported as deferred outflows of resources and will recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year ended June 30:	
2021	$ (109,359)
2022	(94,144)
2023	(55,436)
2024	(12,639)
2025	-
Thereafter	-

Actuarial Assumptions

The total OPEB liability as *of* June 30, 2019, was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019:

Inflation	2.75%
Salary Increases	3.25-7.00%, including inflation
Long-term rate of return	7.30%, compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	7.25%
Medicare Eligible	5.38%
Ultimate trend rate	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2028
Medicare Eligible	2022

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows:

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2014, and adopted by the pension Board on December 17, 2015. The next experience study for ERS will be for the period ending June 30, 2019.

Discount Rate

The discount rate has changed since the prior measurement date from 5.22% to 7.30%. In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 7.30% was used as the discount rate. The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in

headcount. Projected future benefit payments for all current plan members were projected through 2120. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make OPEB payments for inactive employees indefinitely. Therefore, the calculated discount rate of 7.30% was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Decatur County Health Department's share of the collective net OPEB liability to changes in the discount rate:

	1 % Decrease (6.3%)	Current Discount Rate (7.5%)	1 % Increase (8.3%)
Employer's proportionate share of the net OPEB liability	$ 204,052	$ 164,822	$ 131,474

Sensitivity of the Decatur County Health Department's share of the collective net OPEB liability to changes in the healthcare cost trend rate:

	1 % Decrease	Current Healthcare Cost Trend Rate	1 % Increase
Employer's proportionate share of the net OPEB liability	$ 126,657	$ 164,822	$ 210,117

Detailed information about the OPEB plan's fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is publicly available at www.sao.georgia,gov/comprehensive-annual-financial -reports.

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is publicly available at www.sao.georgia.gov/comprehensiveannual-financial-reports.

SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 7, 2020, the date on which the financial statements were available to be issued.

This space intentionally left blank.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT – DEVELOPMENT AUTHORITY OF BAINBRIDGE AND DECATUR COUNTY

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

The Development Authority of Bainbridge and Decatur County is a public body corporate and politic and an instrumentality of the State of Georgia created under and pursuant to an amendment to the Constitution of the State of Georgia duly ratified and proclaimed as amended. The Authority was created for the purpose of promoting and expanding for the public good and welfare industry and trade within the County of Decatur and City of Bainbridge and reducing unemployment to the greatest extent possible.

The financial statements of the Authority consist only of the funds of the Authority. The Authority has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Authority.

As of July 9, 1992, the Decatur County - Bainbridge Industrial Development Authority deeded its properties to the Development Authority of Bainbridge and Decatur County. Both deeds were properly executed and filed with the land records of Decatur County, Georgia. All personal property belonging to the Decatur County - Bainbridge Industrial Development Authority, as listed in the Bill of Sale, were also sold to the Development Authority of Bainbridge and Decatur County as of July 9, 1992. As of and after this date, the Decatur County - Bainbridge Industrial Development Authority of Bainbridge and Decatur County ceased all operations on behalf of Decatur County and Bainbridge, Georgia. Henceforth, all activity and operations transpire through the new entity, the Development Authority of Bainbridge and Decatur County.

B. Basis of Presentation - Fund Accounting

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the Authority). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through intergovernmental revenues and other non-exchange transactions.
The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Authority's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations have not been made in the funds. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Authority's funds. Separate statements for each fund category – only governmental – are

presented. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The Authority reports the following major governmental funds:

General Fund – This is the Authority's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Choice Terminal Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Spec One Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Harrell Ag Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Shooting Range Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Choice 2 Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

The Authority reports the following non-major governmental funds:

Rail Tie Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Smith Co Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

Taurus Capital Project Fund – This is a capital project fund established to account for the outlays as specified by the agreement of the project.

C. Basis of Accounting - Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Authority gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

D. Capital Assets

Capital assets, which include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond one year are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. Buildings, except those that are an ancillary part of a network of infrastructure assets, will not be considered infrastructure assets. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation. 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 assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated over their estimated useful lives unless they are inexhaustible. Inexhaustible assets such as land improvements are not depreciated.

Depreciation is reported in the government-wide Statement of Activities.

Depreciation has been provided over the estimated useful lives using the straight-line method.

The estimated useful lives are as follows:

Assets Class	Estimated Useful Lives
Buildings/Building Improvements	20-50 years
Facilities and Other Improvements	10-60 years
Infrastructure	20 years
Equipment	3-20 years
Furniture & Fixtures	7 years
Vehicles	6-12 years

E. Deposits and Investments

All bank balances of deposits as of the balance sheet date are entirely insured or collateralized with securities held by the Authority or by its agent on the Authority's behalf.

Custodial Credit Risk - Deposits. This is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. All of the Authority's deposits are covered by a combination of federal depository insurance and securities pledged by financial institutions as

collateral to protect the deposits of the Authority as required under state law. Therefore, the Authority has no custodial credit risk for its deposits.
The Authority does not have any investments.

F. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

Governmental Activities:	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	$ 997,552	$ -	$ -	$ 997,552
Construction in progress	780,951	1,372,332	-	2,153,283
Total capital assets not being depreciated	1,778,503	1,372,332	-	3,150,835
Capital assets being depreciated:				
Buildings	2,905,133	-	-	2,905,133
Improvements	1,395,148	8,205	-	1,403,353
Machinery & equipment	3,296	-	-	3,296
Total capital assets being depreciated	4,303,577	8,205	-	4,311,782
Less accumulated depreciation for:				
Buildings	(271,365)	(73,148)	-	(344,513)
Improvements	(479,386)	(66,720)	-	(546,106)
Machinery & equipment	(3,296)	-	-	(3,296)
Total Accumulated Depreciation	(754,047)	(139,868)	-	(893,915)
Governmental activities capital assets, net	$ 5,328,033	$ 1,240,669	$ -	$ 6,568,702

Depreciation expense was charged to the governmental functions as follows:

General government	$ 139,868
Total governmental depreciation expense:	$ 139,868

This space intentionally left blank.

G. LONG-TERM OBLIGATIONS

Series 2013 Bonds

On September 30, 2013, the Authority issued $1,200,000 of Revenue Bonds for the purpose of purchasing the Traco property for the Bainbridge Manufacturing Project. The Authority had to pay issuance cost of $60,212 which has been fully expensed in accordance with GASB 65. The 2013 Series Bond issue has a premium associated with the issuance of the Series. The premium will be amortized over the life of the bond issue. The unamortized balance of this premium at fiscal yearend was $111,715.

Bonds will bear interest as set forth below:

Year	Principal Amount	Interest Rate
2020	$ 74,553	4.45%
2021	77,908	4.45%
2022	81,413	4.45%
2023	85,076	4.45%
2024	88,904	4.45%
2025	92,905	4.45%
2026	97,086	4.45%
	597,845	
Add: Unamortized Premium	111,715	
	$ 709,560	

Notes Payable

On May 13, 2016, the Authority entered into a loan agreement to construct a spec building at an interest rate of 2.5%. The original amount of this loan was $708,342 with 39 quarterly payments to be made at $20,105 and one additional quarterly payment for the balance with interest. The balance of this note as of December 31, 2019 was $220,063.

Year	Principal Amount	Interest Rate
2020	$ 75,973	2.50%
2021	77,890	2.50%
2022	66,200	2.50%
	$ 220,063	

This space intentionally left blank.

On October 27, 2017, the Authority entered into a loan agreement with First Port City Bank for the Smith Co Building at an interest rate of 2.44%. The original amount of this loan was $300,000 with 120 monthly payments to be made at $2,825. The balance of this note as of December 31, 2019 was $240,733.

Year	Principal Amount	Interest Rate
2020	$ 28,336	2.44%
2021	29,035	2.44%
2022	29,751	2.44%
2023	30,486	2.44%
2024	31,238	2.44%
2025	32,009	2.44%
2026	32,797	2.44%
2027	27,081	2.44%
	$ 240,733	

On May 4, 2018, the Authority entered into a loan agreement with First Port City Bank for the repair of the rail spur at an interest rate of 1.98%. The original amount of this loan was $168,659 with 36 monthly payments to be made at $4,832. The balance of this note as of December 31, 2019 was $80,910.

Year	Principal Amount	Interest Rate
2020	$ 56,892	1.98%
2021	24,018	1.98%
	$ 80,910	

On June 14, 2018, the Authority entered into a loan agreement to with First National Bank for the Choice Terminal project at an interest rate of 2.55%. The original amount of this loan was $300,000 with 120 monthly payments to be made at $2,840. The balance of this note as of December 31, 2019 was $259,753.

Year	Principal Amount	Interest Rate
2020	$ 27,780	2.55%
2021	28,497	2.55%
2022	29,232	2.55%
2023	29,987	2.55%
2024	30,760	2.55%
2025	31,554	2.55%
2026	32,368	2.55%
2027	33,203	2.55%
2028	16,372	2.55%
	$ 259,753	

On October 25, 2018, the Authority entered into a loan agreement with First National Bank for the purchase of land at an interest rate of 1.98%. The original amount of this loan was $850,000 with 8 quarterly payments for accrued interest and the entire principal and any unpaid interest due at January 25, 2021. The balance of this note as of December 31, 2019 was $599,436.

Year	Principal Amount	Interest Rate
2020	$ -	1.98%
2021	559,436	1.98%
	$ 559,436	

Land Contract

On October 25, 2018, the Authority agreed to pay an additional $126,906 towards the purchase of land for the Shooting Range Facility with 0% interest. This payment is to be paid within 3 years of the purchase of the land or October 25, 2021. The balance owed as of December 31, 2019 was $126,906.

On October 10, 2019, the Authority entered into a loan agreement with First Port City Bank for the Taurus Project at an interest rate of 3.50%. The original amount of this loan was $175,000 with 120 monthly payments of $1,734. The balance of this note as of December 31, 2019 was $172,566.

Year	Principal Amount	Interest Rate
2020	$ 15,013	3.50%
2021	15,548	3.50%
2022	16,100	3.50%
2023	16,673	3.50%
2024	17,266	3.50%
2025	17,880	3.50%
2026	18,516	3.50%
2027	19,175	3.50%
2028	19,857	3.50%
2029	16,538	3.50%
	$ 172,566	

This space intentionally left blank.

One Georgia Loan

The Authority received a loan from One Georgia Authority on June 21, 2016 for $500,000 and withdrew all funds during 2017. The loan is set to go in repayment once the building is occupied, but not later than five years from the date of the final disbursement at an interest rate of 0%. The loan is currently not in repayment.

Changes in long-term liabilities:

	Beginning Balance	Increases	Decreases	Ending Balance	Due within One Year
Governmental activities:					
Note Payable	$ 1,958,146	$ 175,000	$ (432,779)	$ 1,700,367	$ 203,995
One GA (Not in Repayment)	500,000	-	-	500,000	-
Revenue Bonds Payable	669,189	-	(71,344)	597,845	74,553
Add deferred amounts					
Unamortized premium	127,674	-	(15,959)	111,715	-
Total all long-term debt	$ 3,255,009	$ 175,000	$ (520,082)	$ 2,909,927	$ 278,548

H. SHORT-TERM OBLIGATIONS

On November 7, 2018, the Authority entered into a financing agreement with First Port City Bank to borrow $100,025 to renovate Harrell Ag. The interest rate on this note is 2.74%, which is to be paid back principal and interest by February 7, 2019. During the current FY, this loan was paid off.

On December 13, 2018, the Authority entered into a financing agreement with First Port City Bank to borrow $60,000 to renovate Harrell Ag. The interest rate on this note is 2.74%, which is to be paid back principal and interest by February 13, 2019. During the current FY, this loan was paid off.

On October 10, 2019, the Authority entered into a financing agreement with First Port City Bank to borrow $300,000 on a line of credit to pay for the Choice 2 Project. The interest rate on this note is 3.49%, which was to be paid back principal and interest by December 28, 2019, however this note was not repaid at this time and was renewed on January 3, 2020. The Authority made principal payments totaling $0 during the fiscal year leaving a balance of $300,000.

	Beginning Balance	Increases	Decreases	Ending Balance
First Port City Bank	$ 160,025	$ 300,000	$ (160,025)	$ 300,000

I. CONTINGENT LIABILITIES

In an effort to accomplish its corporate purposes, the Authority will issue its limited obligation note to acquire funds to purchase and improve real property and equipment. A local industry will then acquire the property from the Authority under a lease-purchase agreement. The terms and payments of this lease agreement will correspond with terms and payments of the note issued by the Authority to acquire the same property. This lease-purchase agreement is then assigned by the Authority to the lender holding its limited obligation note. Also, the industry that entered into the lease-purchase agreement with the Authority unconditionally guarantees to the lender that it will make the required payments on the note. The Authority is not aware of any material contingent liabilities.

Amounts received from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time although the authority expects such amounts, if any, to be immaterial.

J. RISK MANAGEMENT

The Authority is exposed to various risks of loss relating to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Authority carries commercial insurance.

K. LITIGATION AND UNASSERTED CLAIMS

There is no pending or threatened litigation against the Authority, and additionally, there are no unasserted claims or assessments.

NOTE 21- SUBSEQUENT EVENTS

The Decatur County, Georgia's date for evaluating the existence of subsequent events that would affect the financial statements for the year ended June 30, 2020, was March 22, 2021 which was the date the financial statements were issued.

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, as of April 2, 2020, Georgia Governor Brian P. Kemp issued a statewide Shelter in Place Executive Order to help slow the spread of COVID-19. He issued the closure of the physical location of every "non-life sustaining" ["non-essential"] business for what may be an extended period of time. There has been no immediate impact to our operations. Future potential impacts may include continued disruptions or restrictions on our employees' ability to work. The future effects of these issues are unknown. The order was lifted on April 30, 2020.

Congress passed the Coronavirus Aid, Relief, and Economic Security Act ("CARES" Act) on March 27, 2020 to provide vital resources to governments, businesses, and individuals in

combating COVID-19. President Trump signed the Act into law, and his administration continues to provide guidance on the many federal funding streams included in the legislation.

Title V of the CARES Act created the Coronavirus Relief Fund ("CRF") to provide financial resources to state and local governments. The U.S. Treasury (Treasury) provided Georgia approximately $4.1 billion for coronavirus-related expenses based on the funding formula provided in the CARES Act. Treasury provided that up to 45% of Georgia's funding could be transferred to local governments if the transfer qualifies as a necessary expenditure incurred due to the public health emergency.

The first phase of funding will allocate 30% of the $1.23 billion to local governments that did not receive a direct allocation and are not located in a county that received a direct allocation established on a per capita basis using U.S. Census Bureau's vintage 2019 sub-county population ("Phase One"). Decatur County's allocation is $703,239. As of the audit report date, the County has received and expended its full allocated amount.

REQUIRED SUPPLEMENTARY INFORMATION

MAJOR FUNDS

Decatur County, Georgia
Budgetary Comparison Schedule - General Fund (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
REVENUES				
Property taxes	$ 10,764,000	$ 10,764,000	$ 11,912,962	$ 1,148,962
Sales and miscellaneous taxes	3,265,000	3,265,000	3,800,047	535,047
Fees and fines	644,200	644,200	735,425	91,225
Licenses and permits	50,000	50,000	139,056	89,056
Intergovernmental	317,972	631,972	973,658	341,686
Charges for services	501,524	501,524	572,987	71,463
Investment earnings	60,000	60,000	182,099	122,099
Miscellaneous	72,000	72,000	431,375	359,375
Contributions and donations	1,850	1,850	1,750	(100)
TOTAL REVENUES	15,676,546	15,990,546	18,749,359	2,758,813
EXPENDITURES				
General Government				
Legislative	185,210	185,210	117,833	67,377
Elections	256,202	302,202	301,323	879
Tax Commissioner	528,308	534,308	534,278	30
Tax Assessor	529,327	529,327	502,467	26,860
General Govt. Buildings and Grounds	181,705	181,705	178,908	2,797
General Government	1,680,752	1,732,752	1,634,809	97,943
Judicial				
Superior Court	131,045	131,045	101,568	29,477
Clerk of Courts	618,206	618,206	600,086	18,120
District Attorney	69,610	69,610	69,610	-
State Court	152,577	152,577	149,989	2,588
Magistrate Court	231,844	248,844	248,405	439
Probate Court	194,298	201,298	201,037	261
Juvenile Court	52,500	52,500	39,569	12,931
Public Defender	204,401	204,401	204,396	5
Judicial	1,654,481	1,678,481	1,614,660	63,821
Public Safety				
Sheriff	3,617,679	3,617,679	3,513,793	103,886
Jail	4,326,390	4,326,390	3,238,416	1,087,974
Fire	1,491,540	1,491,540	1,483,414	8,126
Public Safety / Communications	235,935	235,935	88,006	147,929
Coroner/Medical Examiner	52,048	52,048	45,455	6,593
EMS	332,689	332,689	308,424	24,265
Emergency Management	18,027	24,527	24,355	172
Public Safety	10,074,308	10,080,808	8,701,863	1,378,945
Public Works				
Highways and Streets	4,280,070	4,280,070	2,431,401	1,848,669
KAB	30,000	30,000	215	29,785
Public Works	4,310,070	4,310,070	2,431,616	1,878,454

Decatur County, Georgia
Budgetary Comparison Schedule - General Fund (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
Health and Welfare				
Health	113,000	113,000	112,563	437
Welfare	6,000	7,500	7,500	-
Health and Welfare	119,000	120,500	120,063	437
Parks and Recreation				
Recreation	12,000	12,000	12,000	-
Parks and Recreation	12,000	12,000	12,000	-
Housing and Development				
Conservation	178,805	178,805	150,047	28,758
Planning and Zoning	190,605	190,605	170,053	20,552
Industrial Park	982,526	1,212,526	1,210,803	1,723
Housing and Development	1,351,936	1,581,936	1,530,903	51,033
Total Expenditures - All Departments	19,202,547	19,516,547	16,045,914	3,470,633
Net Excess before Operating Transfers	(3,526,001)	(3,526,001)	2,703,445	6,229,446
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	(3,516,001)	(3,516,001)	431,838	3,947,839
Total Other Financing Sources (uses)	(3,030,367)	(3,516,001)	431,838	3,947,839
SPECIAL ITEMS				
Proceeds from sale of capital assets	10,000	10,000	139,959	129,959
Total Special Items	10,000	10,000	139,959	129,959
Net Excess (deficit)	$ (6,546,368)	$ (7,032,002)	3,275,242	$ 10,307,244
Adjustments for Basis Differences -Budgetary Basis				
Accrual adjustments			604,904	
Net Excess (Deficit) GAAP Basis			3,880,146	
Fund Balance (deficit)-beginning			7,810,695	
Fund balance (deficit)-ending			$ 11,690,841	

Decatur County, Georgia
Budgetary Comparison
For the Fiscal Year Ended June 30, 2020

Note A to Required Supplementary Information

Budget and Budgetary Accounting

Listed below is a summary of the procedures followed by the County in establishing the budgetary data reflected in the budgetary comparison schedule;

At least three months prior to year end the County Administrator and Department Heads begin work on the proposed operating budget for the coming fiscal year;

Approximately thirty days prior to year end, the proposed operating budget is submitted to the County Commissioners. The budget was adopted on May 9, 2019. The budget includes proposed expenditures and the means of financing them;

Public Hearings are conducted to obtain taxpayer comments;

The budget is legally enacted through passage of a resolution;

Department Heads are restricted to budgeted amounts by line item;

The County adopts a General Fund budget that provides for most of the appropriations of the governmental activities of the County. The County adopts budgets for Special Revenue and Debt Service funds as required by Georgia law. These budgets are adopted on the cash basis of accounting. Budgets are prepared for the enterprise funds as a management control device. Budgets for capital projects are prepared for the project life rather than for the current fiscal year. Project appropriations for these budgets do not lapse at the end of each fiscal year but rather at the conclusion of the project.

All appropriations (except Capital Project Funds' appropriations) lapse at year end. There were no material purchase orders, contracts, or other commitments which were encumbered, because the County does not use encumbrance accounting.

Capital Projects Funds use project budgeting.

Fiduciary type funds are agency funds and budgets are not prepared for these funds.

The legal level of budgetary control is at the department level.

Decatur County, Georgia
Required Supplementary Information - Pension Plan
June 30, 2020

SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS

	2019	2018	2017	2016	2015	2014
Total Pension Liability as of beginning of year	$ 14,885,671	$ 13,391,848	$ 13,084,908	$ 12,015,073	$ 10,577,825	$ 10,067,176
Service cost	279,501	248,314	242,416	230,363	223,127	234,352
Interest	1,041,997	970,909	948,656	901,130	775,396	737,734
Plan Change	-	-	-	-	-	-
Assumption change	639,488	835,100	28,828	398,203	410,020	-
Benefit payments (adjusted for interest)	(654,852)	(606,555)	(568,433)	(542,963)	(478,436)	(461,437)
Experience (gain)/(loss)	255,141	46,055	(344,527)	83,102	507,141	-
Total Pension Liability as of end of year	$ 16,446,946	$ 14,885,671	$ 13,391,848	$ 13,084,908	$ 12,015,073	$ 10,577,825
Fiduciary Net Position as of beginning of year	$ 10,078,134	$ 10,501,183	$ 9,086,247	$ 8,439,268	$ 8,300,194	$ 7,686,249
Employer contributions	872,625	705,469	712,913	724,338	678,364	662,784
Employee contributions (including buyback)	-	-	-	-	-	-
Net investment income	2,012,433	(456,211)	1,388,023	583,548	51,996	539,701
Benefit payments	(632,707)	(570,337)	(548,548)	(523,338)	(478,436)	(461,437)
Employee contribution refunds	-	(15,000)	-	-	-	-
Administrative expense	(46,829)	(35,166)	(32,185)	(36,396)	(34,795)	(35,638)
Other	(117,859)	(51,804)	(105,267)	(101,173)	(78,055)	(91,465)
Fiduciary Net Position as of end of year	$ 12,165,797	$ 10,078,134	$ 10,501,183	$ 9,086,247	$ 8,439,268	$ 8,300,194
Net pension liability as of beginning of year	$ 4,807,537	$ 2,890,665	$ 3,998,661	$ 3,575,805	$ 2,277,631	$ 2,380,927
Net pension liability as of end of year	$ 4,281,149	$ 4,807,537	$ 2,890,665	$ 3,998,661	$ 3,575,805	$ 2,277,631
Fiduciary Net Position as a percentage of Total Pension Liability	74.0%	67.7%	78.4%	69.4%	70.2%	78.5%
Covered-employee payroll	$ 6,481,033	$ 6,349,888	$ 6,158,427	$ 6,292,491	$ 6,587,784	$ 7,030,577
Net pension liability as a percentage of covered-employee payroll	66.1%	75.7%	46.9%	63.5%	54.3%	32.4%

Note: This schedule will present 10 year of information once the data is available.

Decatur County, Georgia
Required Supplementary Information - Pension Plan
June 30, 2020

SCHEDULE OF COUNTY CONTRIBUTIONS

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	$ 798,861	$ 651,000	$ 712,645	$ 703,821	$ 662,789	$ 645,686	$ 687,389	$ 674,672	$ 688,834	$ 672,760
Contribution in relation to the actuarially determined contribution	872,625	705,469	712,845	724,338	678,364	662,784	689,137	676,385	690,498	674,322
Contribution deficiency (excess)	$ (73,764)	$ (54,469)	$ -	$ (20,517)	$ (15,575)	$ (17,098)	$ (1,748)	$ (1,713)	$ (1,664)	$ (1,562)
Covered-employee payroll	$ 6,481,033	$ 6,349,888	$ 6,158,427	$ 6,292,491	$ 6,587,784	$ 7,030,577	$ 6,887,197	$ 7,562,164	$ 7,979,630	$ 7,769,933
Contributions as a percentage of covered-employee payroll	13.5%	11.1%	11.6%	11.5%	10.3%	9.4%	10.0%	8.9%	8.7%	8.7%

Notes to Schedule:

Valuation date	January 1, 2020
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Pay (closed)
Remaining amortization period	The amortization period for this plan is closed.
Asset valuation method	Market Value
Salary increases	2.5% - 5.5 % based on age
Investment rate of return	7.00%
Retirement:	Probability of Retirement
age 55 to 64	20%
ages 65 to 69	30%
age 70	100%
Mortality	Pub-2010 50% General Employees and 50% Public Safety Employees with Scale AA projection to 2020

Decatur County, Georgia
Required Supplementary Information - Pension Plan
June 30, 2020

SCHEDULE OF INVESTMENT RETURNS

	2019	2018	2017	2016	2015	2014
Annual Money-Weighted Rate of Return, Net of Investment Expenses	21.34%	(5.04%)	16.67%	7.12%	8.30%	8.26%

Notes to Schedule:

Ultimately, this schedule should present return information for the last ten years. However, until ten years of information can be compiled, return information should be presented for as many years as is available.

SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

GOVERNMENTAL FUNDS

DECATUR COUNTY, GEORGIA

For the Fiscal Year Ended June 30, 2020

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust fund.

DECATUR COUNTY, GEORGIA
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2020

	Non-Major Special Revenue Funds	Non-Major Debt Service Funds	Totals
Assets			
Cash in bank	$ 644,489	$ 48,339	$ 692,828
Accounts receivable	109,623	-	109,623
Due from other funds	198,948	-	198,948
Notes Receivable	22,251	-	22,251
Total Assets	$ 975,311	$ 48,339	$ 1,023,650
Liabilities & Fund Balances			
Liabilities			
Accounts payable	$ 66,716	$ -	$ 66,716
Accrued salaries	21,354	-	21,354
Due to other agencies	719,213	-	719,213
Deferred revenue	22,236	-	22,236
Total Liabilities	829,519	-	829,519
Fund Balances			
Restricted for:			
Debt services	-	48,339	48,339
Legal Reference Materials	35,103	-	35,103
Public Safety	682,344		682,344
Unassigned:	(571,655)	-	(571,655)
Total Fund Balances	145,792	48,339	194,131
Total Liabilities & Fund Balance	$ 975,311	$ 48,339	$ 1,023,650

DECATUR COUNTY, GEORGIA
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2020

	Non-Major Special Revenue Funds	Non-Major Debt Service Funds	Totals
Revenues			
General Property Taxes	$ -	$ 876,865	$ 876,865
Sales Taxes	-	169,521	169,521
Charges for services	969,602	-	969,602
Fines and Forfeitures	45,578	-	45,578
Intergovernmental	1,484,061	-	1,484,061
Other - Miscellaneous	28,600	-	28,600
Interest	2,508	-	2,508
		-	
Total Revenues	2,530,349	1,046,386	3,576,735
Expenditures			
Current			
General Government	7,654	-	7,654
Public Safety	2,148,990	-	2,148,990
Housing and Development	73,867	-	73,867
Debt Service			
Principal	430,429	162,088	592,517
Interest	56,959	843,621	900,580
Capital Outlay			
Public Safety	125,880	-	125,880
Total Expenditures	2,843,779	1,005,709	3,849,488
Excess (deficiency) of revenues over expenditures	(313,430)	40,677	(272,753)
Other Financing Sources			
Proceeds from sale of capital assets	7,130	-	7,130
Transfers in	431,838	-	431,838
Total other financing sources	438,968	-	438,968
Net Change in Fund Balance	125,538	40,677	166,215
Fund Balance-beginning of period	20,254	7,662	27,916
Fund Balance-end of period	$ 145,792	$ 48,339	$ 194,131

DECATUR COUNTY, GEORGIA
Non-Major Special Revenue Funds
Combining Balance Sheet
June 30, 2020

	Law Library	Confiscated Assets	E-911	E-911 Radio System	CDBG EIP	Victim's Assistance	Mandatory Drug Fund	Decatur County Prison Account	Decatur County Jail Fund	Decatur Jail Inmate Fund	Totals
Assets											
Cash in banks	$ 35,103	$ 58,967	$ -	$ 210,400	$ 20,234	$ 10	$ 31,481	$ 95,198	$ 3,859	$ 189,237	$ 644,489
Accounts receivable	-	-	85,141	24,482	-	-	-	-	-	-	109,623
Due from other funds	-	111,059	-	-	-	4,895	65,699	-	17,295	-	198,948
Notes/capital leases receivable	-	-	-	-	22,251	-	-	-	-	-	22,251
Total Assets	$ 35,103	$ 170,026	$ 85,141	$ 234,882	$ 42,485	$ 4,905	$ 97,180	$ 95,198	$ 21,154	$ 189,237	$ 975,311
Liabilities & Fund Balances											
Liabilities											
Accounts payable	$ -	$ -	$ 17,367	$ 2,654	$ 20,232	$ -	6,602	$ 14,289	$ 5,310	$ 262	$ 66,716
Due to other agencies	-	-	618,075	45,597	17	-	-	32	-	55,492	719,213
Deferred revenue	-	-	-	-	22,236	-	-	-	-	-	22,236
Accrued salaries	-	-	21,354	-	-	-	-	-	-	-	21,354
Total Liabilities	-	-	656,796	48,251	42,485	-	6,602	14,321	5,310	55,754	829,519
Fund Balances											
Restricted for:											
Legal Reference Materials	35,103	-	-	-	-	-	-	-	-	-	35,103
Public Safety	-	170,026	-	186,631	-	4,905	90,578	80,877	15,844	133,483	682,344
Unassigned	-	-	(571,655)	-	-	-	-	-	-	-	(571,655)
Total Fund Balances	35,103	170,026	(571,655)	186,631	-	4,905	90,578	80,877	15,844	133,483	145,792
Total Liabilities & Fund Balance	$ 35,103	$ 170,026	$ 85,141	$ 234,882	$ 42,485	$ 4,905	$ 97,180	$ 95,198	$ 21,154	$ 189,237	$ 975,311

DECATUR COUNTY, GEORGIA
Non-Major Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes In Fund Balance
For the Fiscal Year Ended June 30, 2020

	Law Library	Confiscated Assets	E-911	E-911 Radio System	CDBG EIP	Victim's Assistance	Mandatory Drug Fund	Decatur County Prison Account	Decatur County Jail Fund	Decatur Jail Inmate Fund	Totals
Revenues											
Charges for services	$ -	$ -	$ 480,501	$ -	$ -	$ 28,614	$ -	$ 252,983	$ 58,607	$ 148,897	$ 969,602
Fines and forfeitures	14,435	2,324	-	-	-	-	28,819	-	-	-	45,578
Intergovernmental	-	1,875	742,006	672,694	42,486	-	-	-	-	25,000	1,484,061
Miscellaneous	-	-	-	28,600	-	-	-	-	-	-	28,600
Interest	-	9	-	539	1,266	-	36	-	-	658	2,508
Total Revenues	14,435	4,208	1,222,507	701,833	43,752	28,614	28,855	252,983	58,607	174,555	2,530,349
Expenditures											
General Government	7,654	-	-	-	-	-	-	-	-	-	7,654
Public Safety	-	4,915	1,275,154	328,647	-	28,614	19,810	290,579	58,857	142,414	2,148,990
Housing and Development	-	-	-	-	73,867	-	-	-	-	-	73,867
Public Safety-Capital Outlay	-	-	125,880	-	-	-	-	-	-	-	125,880
Public Safety-Principal	-	-	170,280	260,149	-	-	-	-	-	-	430,429
Public Safety-Interest	-	-	16,255	40,704	-	-	-	-	-	-	56,959
Total Expenditures	7,654	4,915	1,587,569	629,500	73,867	28,614	19,810	290,579	58,857	142,414	2,843,779
Excess (deficiency) of revenues over expenditures	6,781	(707)	(365,062)	72,333	(30,115)	-	9,045	(37,596)	(250)	32,141	(313,430)
Other Financing Sources											
Proceeds from sale of capital assets	-	7,130	-	-	-	-	-	-	-	-	7,130
Transfers in	-	-	431,838	-	-	-	-	-	-	-	431,838
Total Other Financing Sources	-	7,130	431,838	-	-	-	-	-	-	-	438,968
Net Change in Fund Balance	6,781	6,423	66,776	72,333	(30,115)	-	9,045	(37,596)	(250)	32,141	125,538
Fund Balance-beginning of period	28,322	163,603	(638,431)	114,298	30,115	4,905	81,533	118,473	16,094	101,342	20,254
Fund Balance-end of period	$ 35,103	$ 170,026	$ (571,655)	$ 186,631	$ -	$ 4,905	$ 90,578	$ 80,877	$ 15,844	$ 133,483	$ 145,792

DECATUR COUNTY, GEORGIA
Law Library - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fees From Courts	$ 16,000	$ 16,000	$ 14,435	$ (1,565)
Total Revenues	16,000	16,000	14,435	(1,565)
Expenditures				
Books & Publications	16,000	16,000	7,654	8,346
Total Expenditures	16,000	16,000	7,654	8,346
Excess (Deficiency) of Revenues Over Expenditures	-	-	6,781	6,781
Fund Balance-beginning of period	28,322	28,322	28,322	-
Fund Balance-end of period	$ 28,322	$ 28,322	$ 35,103	$ 6,781

DECATUR COUNTY, GEORGIA
Confiscated Assets - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Confiscated Assets	$ -	$ 8,500	$ 2,324	$ (6,176)
Intergovernmental	-	-	1,875	1,875
Interest	-	-	9	9
Total Revenues	-	8,500	4,208	(4,292)
Expenditures				
Public Safety	8,500	8,500	4,915	3,585
Total Public Safety Expenditures	8,500	8,500	4,915	3,585
Excess (Deficiency) of Revenues Over Expenditures	(8,500)	-	(707)	(707)
Other Financing Sources				
Proceeds from sale of capital assets	-	-	7,130	7,130
Total Other Financing Sources	-	-	7,130	7,130
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(8,500)	-	6,423	6,423
Fund Balance-beginning of period	163,603	163,603	163,603	-
Fund Balance-end of period	$ 155,103	$ 163,603	$ 170,026	$ 6,423

DECATUR COUNTY, GEORGIA
E-911 - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Local Government Units (Grady County)	$ 774,638	$ 774,638	$ 742,006	$ (32,632)
E-911 Charges	436,919	436,919	480,501	43,582
Total Revenues	1,211,557	1,211,557	1,222,507	10,950
Expenditures				
Operating Expenditures	1,378,828	1,378,828	1,275,154	103,674
Capital Outlay	131,828	131,828	125,880	5,948
Principal	170,280	170,280	170,280	-
Interest	16,255	16,255	16,255	-
Total Expenditures	1,697,191	1,697,191	1,587,569	109,622
Excess (Deficiency) of Revenues Over Expenditures	(485,634)	(485,634)	(365,062)	120,572
Other Financing Sources				
Proceeds from capital leases	-	-	-	-
Operating Transfers In	485,634	485,634	431,838	(53,796)
Total Other Financing Sources	485,634	485,634	431,838	(53,796)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	-	-	66,776	66,776
Fund Balance - beginning of period	-	-	(638,431)	(638,431)
Fund Balance - end of period	$ -	$ -	$ (571,655)	$ (571,655)

DECATUR COUNTY, GEORGIA
E-911 Radio System
Budget Comparison Schedule (Budgetary GAAP)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Intergovernmental revenues	$ 698,150	$ 698,150	$ 672,694	$ (25,456)
Insurance recovery	-	-	28,600	28,600
Interest income	-	-	539	539
Total Revenues	698,150	698,150	701,833	3,683
Expenditures				
Public Safety	380,310	380,310	326,397	53,913
Principal	260,151	260,151	260,149	2
Interest	40,704	40,704	40,704	-
Total Expenditures	698,150	698,150	629,500	68,650
Excess (Deficiency) of Revenues Over Expenditures	$ -	$ -	72,333	$ 72,333
Fund Balance (deficit)-beginning			114,298	
Fund balance (deficit)-ending			$ 186,631	

DECATUR COUNTY, GEORGIA
CDBG EIP - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
EIP Principal Payment	$ 45,680	$ 45,680	$ 42,486	$ (3,194)
Interest income	1,367	1,367	1,266	(101)
Total Revenues	47,047	47,047	43,752	(3,295)
Expenditures				
Operating Expenditures	47,047	74,047	73,867	180
Total Expenditures	47,047	74,047	73,867	180
Excess (Deficiency) of Revenues Over Expenditures	-	(27,000)	(30,115)	(3,115)
Fund Balance - beginning of period	30,115	30,115	30,115	-
Fund Balance - end of period	$ 30,115	$ 3,115	$ -	$ (3,115)

DECATUR COUNTY, GEORGIA
Victim's Assistance - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for services	$ 31,000	$ 31,000	$ 28,614	$ (2,386)
Total Revenues	31,000	31,000	28,614	(2,386)
Expenditures				
Victim services payments	31,000	31,000	28,614	2,386
Total Expenditures	31,000	31,000	28,614	2,386
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance - beginning of period	4,905	4,905	4,905	-
Fund Balance - end of period	$ 4,905	$ 4,905	$ 4,905	$ -

DECATUR COUNTY, GEORGIA
Mandatory Drug Fund - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines and forfeitures	$ 31,000	$ 31,000	$ 28,819	$ (2,181)
Interest income	150	150	36	(114)
Total Revenues	31,150	31,150	28,855	(2,295)
Expenditures				
Public Safety	31,150	31,150	19,810	11,340
Total Expenditures	31,150	31,150	19,810	11,340
Excess (Deficiency) of Revenues Over Expenditures	-	-	9,045	(9,045)
Other Financing Sources				
Operating Transfers (Out)	(21,150)	(21,150)	-	21,150
Total Other Financing Sources	(21,150)	(21,150)	-	21,150
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(21,150)	(21,150)	9,045	(30,195)
Fund Balance - beginning of period	81,533	81,533	81,533	-
Fund Balance - end of period	$ 60,383	$ 60,383	$ 90,578	$ 30,195

DECATUR COUNTY, GEORGIA
Decatur County Prison Account - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Charges for services	$ 227,842	$ 253,342	$ 252,983	$ (359)
Total Revenues	227,842	253,342	252,983	(359)
Expenditures				
Public Safety	227,842	290,842	290,579	263
Total Expenditures	227,842	290,842	290,579	263
Excess (Deficiency) of Revenues Over Expenditures	-	(37,500)	(37,596)	(96)
Fund Balance - beginning of period	118,473	118,473	118,473	-
Fund Balance - end of period	$ 118,473	$ 80,973	$ 80,877	$ (96)

DECATUR COUNTY, GEORGIA
Decatur County Jail Fund - Special Revenue Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines and Fees	$ 60,000	$ 60,000	$ 58,607	$ (1,393)
Total Revenues	60,000	60,000	58,607	(1,393)
Expenditures				
Public Works	60,000	60,000	58,857	1,143
Total Expenditures	60,000	60,000	58,857	1,143
Excess (Deficiency) of Revenues Over Expenditures	-	-	(250)	(250)
Fund Balance - beginning of period	16,094	16,094	16,094	-
Fund Balance - end of period	$ 16,094	$ 16,094	$ 15,844	$ (250)

DECATUR COUNTY, GEORGIA
Decatur Jail Inmate Fund - Special Revenue Fund
Budget Comparison Schedule (Budgetary GAAP)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Fines and Fees	$ 30,000	$ 93,000	$ 148,897	$ 55,897
Intergovernmental revenues	-	-	25,000	25,000
State Grants				
Contributions & Donation	-	-	-	-
Interest Income	100	-	658	658
Total Revenues	30,100	93,000	174,555	81,555
Expenditures				
Public Safety	80,000	143,000	142,414	586
Total Expenditures	80,000	143,000	142,414	586
Excess (Deficiency) of Revenues Over Expenditures	(49,900)	(50,000)	32,141	82,141
Fund Balance - beginning of period	101,342	101,342	101,342	-
Fund Balance - end of period	$ 51,442	$ 51,342	$ 133,483	$ 82,141

DECATUR COUNTY, GEORGIA
Non-Major Debt Service Fund
Combining Balance Sheet
June 30, 2020

	SPLOST Debt Service Fund	Bond Debt Service Fund	Totals
Assets			
Cash in banks	$ -	$ 48,339	$ 48,339
Total Assets	$ -	$ 48,339	$ 48,339
Liabilities & Fund Balances			
Liabilities			
Due to other agencies	$ -	$ -	$ -
Total Liabilities	-	-	-
Fund Balances			
Restricted for:			
Debt Service	-	48,339	48,339
Total Fund Balances	-	48,339	48,339
Total Liabilities & Fund Balance	$ -	$ 48,339	$ 48,339

DECATUR COUNTY, GEORGIA
Non-Major Debt Service Fund
Combining Statement of Revenues, Expenditures and
Changes In Fund Balance
For the Fiscal Year Ended June 30, 2020

	SPLOST Debt Service Fund	Bond Debt Service Fund	Totals
Revenues			
General Property Taxes	$ -	$ 876,865	$ 876,865
Sales Taxes	169,521	-	169,521
Total Revenues	169,521	876,865	1,046,386
Expenditures			
Principal	162,088	-	162,088
Interest	7,433	836,188	843,621
Total Expenditures	169,521	836,188	1,005,709
Excess (deficiency) of revenues over expenditures	-	40,677	40,677
Fund Balance-beginning of period	-	7,662	7,662
Fund Balance-end of period	$ -	$ 48,339	$ 48,339

DECATUR COUNTY, GEORGIA
SPLOST Debt Service Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 169,521	$ 169,521	$ 169,521	$ -
Total Revenues	169,521	169,521	169,521	-
Expenditures				
Debt Service:				
Principal	162,088	162,088	162,088	-
Interest	7,433	7,433	7,433	-
Total Expenditures	169,521	169,521	169,521	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund Balance Beginning of Year	-	-	-	-
Fund Balance End of Year	$ -	$ -	$ -	$ -

DECATUR COUNTY, GEORGIA
Bond Debt Service Fund
Budget Comparison Schedule (Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Taxes	$ 800,000	$ 800,000	$ 876,865	$ 76,865
Total Revenues	800,000	800,000	876,865	76,865
Expenditures				
Debt Service	800,000	800,000	836,188	(36,188)
Total Expenditures	800,000	800,000	836,188	(36,188)
Excess (deficiency) of revenues over expenditures	-	-	40,677	(40,677)
Fund Balance Beginning of Year	-	-	7,662	-
Fund Balance End of Year	$ -	$ -	$ 48,339	$ (40,677)

DECATUR COUNTY, GEORGIA
FOR THE FISCAL YEAR ENDED June 30, 2020

FIDUCIARY FUNDS

DECATUR COUNTY, GEORGIA
Agency Funds
Combining Statement of Changes in Fiduciary Assets and Liabilities
For the Fiscal Year Ended June 30, 2020

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
MAGISTRATE'S COURT				
Assets				
Cash	$ 31,823	$ 327,374	$ 316,546	$ 42,651
Total Assets	$ 31,823	$ 327,374	$ 316,546	$ 42,651
Liabilities				
Due to other agencies	$ -	$ 114,318	$ 114,318	$ -
Due to others	31,823	213,055	202,228	42,651
Total Liabilities	$ 31,823	$ 327,374	$ 316,546	$ 42,651
CLERK OF THE COURTS				
Assets				
Cash	$ 167,926	$ 903,818	$ 884,405	$ 187,339
Total Assets	$ 167,926	$ 903,818	$ 884,405	$ 187,339
Liabilities				
Due to other agencies	$ 160,994	$ 898,843	$ 878,380	$ 181,457
Due to others	6,932	4,975	6,025	5,882
Total Liabilities	$ 167,926	$ 903,818	$ 884,405	$ 187,339
TAX COMMISSIONER				
Assets				
Cash	$ 653,315	$ 42,898,738	$ 42,925,233	$ 626,820
Receivables	543,308	27,347,800	27,546,652	344,456
Total Assets	$ 1,196,623	$ 70,246,538	$ 70,471,885	$ 971,276
Liabilities				
Due to other agencies	$ 1,069,886	$ 70,207,258	$ 70,420,816	$ 856,328
Due to others	126,737	39,280	51,069	114,948
Total Liabilities	$ 1,196,623	$ 70,246,538	$ 70,471,885	$ 971,276
PROBATE COURT				
Assets				
Cash	$ 66	$ 93,879	$ 93,879	$ 66
Total Assets	$ 66	$ 93,879	$ 93,879	$ 66
Liabilities				
Due to other agencies	$ 66	$ 93,879	$ 93,879	$ 66
Total Liabilities	$ 66	$ 93,879	$ 93,879	$ 66
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash	$ 853,130	$ 44,223,809	$ 44,220,063	$ 856,876
Receivables	543,308	27,347,800	27,546,652	344,456
Total Assets	$ 1,396,438	$ 71,571,609	$ 71,766,715	$ 1,201,332
Liabilities				
Due to other agencies	$ 1,230,946	$ 71,314,299	$ 71,507,393	$ 1,037,851
Due to others	165,492	257,310	259,322	163,481
Total Liabilities	$ 1,396,438	$ 71,571,609	$ 71,766,715	$ 1,201,332

DECATUR COUNTY, GEORGIA
FOR THE FISCAL YEAR ENDED June 30, 2020

INTERNAL SERVICE FUNDS

DECATUR COUNTY, GEORGIA
Combining Statement of Net Position
Internal Service Funds
June 30, 2020

	Administrative Cost Internal Service Fund	Health Insurance Internal Service Fund	Totals
Assets			
Current Assets:			
Cash on hand and in banks	$ -	$ 165,415	$ 165,415
Accounts receivable	-	102,263	102,263
Prepaid insurance	45,993	-	45,993
Due from other funds	2,187,962	-	2,187,962
Total current assets	2,233,955	267,678	2,501,633
Noncurrent assets:			
Property, plant & equipment (net of accumulated depreciation)	90,816	-	90,816
Total noncurrent assets	90,816	-	90,816
Total Assets	2,324,771	267,678	2,592,449
Liabilities			
Current liabilities:			
Accounts payable	52,267	51,458	103,725
Accrued expenses	13,960	-	13,960
Due to other agencies	2,494,615	857,406	3,352,021
Total current liabilities	2,560,842	908,864	3,469,706
Total Liabilities	2,560,842	908,864	3,469,706
Net Position			
Investment in capital assets	90,816	-	90,816
Unrestricted	(326,887)	(641,186)	(968,073)
Total Net Position (deficit)	$ (236,071)	$ (641,186)	$ (877,257)

DECATUR COUNTY, GEORGIA
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2020

	Administrative Cost Internal Service Fund	Health Insurance Internal Service Fund	Totals
Operating Revenues			
Charges for services	$ 1,503,232	$ 3,012,351	$ 4,515,583
Total Operating Revenue	1,503,232	3,012,351	4,515,583
Operating Expenses			
Personal services	609,268	-	609,268
Services and supplies	882,917	3,012,351	3,895,268
Depreciation	11,047	-	11,047
Total Operating Expense	1,503,232	3,012,351	4,515,583
Operating Income (Loss)	-	-	-
Transfers			
Transfers in	-	-	-
Net transfers in (out)	-	-	-
Change in net position	-	-	-
Net position (deficit) - beginning of year	(236,071)	(641,186)	(877,257)
Net position (deficit) - end of year	$ (236,071)	$ (641,186)	$ (877,257)

DECATUR COUNTY, GEORGIA
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2020

	Administrative Cost Internal Service Fund	Health Insurance Internal Service Fund	Totals
Cash flows from Operating Activities			
Cash received from customers	$ 1,503,232	$ 3,078,261	$ 4,581,493
Cash payments to suppliers for goods & services	(894,205)	(3,004,405)	(3,898,610)
Cash payments to employees for services	(609,027)	-	(609,027)
Net cash provided (used) by operating activities	-	73,856	73,856
Net increase (decrease) in cash & cash equivalents	-	73,856	73,856
Cash & cash equivalents - beginning of year	-	91,559	91,559
Cash & cash equivalents - end of year	$ -	$ 165,415	$ 165,415
Displayed as:			
Cash on hand and in banks	$ -	$ 165,415	$ 165,415
Restricted assets:			
Cash and investments, at cost	-	-	-
Totals	$ -	$ 165,415	$ 165,415

DECATUR COUNTY, GEORGIA
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2020

	Administrative Cost Internal Service Fund	Health Insurance Internal Service Fund	Totals
Reconciliation of operating income to net cash provided by operating activities			
Operating income (loss)	$ -	$ -	$ -
Depreciation	11,047	-	11,047
Change in Assets & Liabilities:			
(Increase) decrease in accounts receivable	-	65,910	65,910
Increase (decrease) in accounts payable	(21,154)	17,361	(3,793)
Increase (decrease) in accrued expenses	241	-	241
(Increase) decrease in due from other funds	9,866	(9,415)	451
Net cash provided (used) by operating activities	$ -	$ 73,856	$ 73,856

STATE REPORTING REQUIREMENTS

DECATUR COUNTY, GEORGIA
Schedule of Special Purpose
Local Option Sales Tax
For the Fiscal Year Ended June 30, 2020

Project	Original Estimated Cost	Expenditure Prior Year	Expenditure Current Year	Expenditure Total	Estimated Percentage of Completion
February 25, 2014					
County Wide Projects: Jail, DCP, Health Dept. Admin. Building	$ 3,333,045	$ 581,382	$ 1,089,882	$ 1,671,264	50.14%
Public Safety:Fire/Rescue, E911,EMS,Sheriff Vehicles, Narrowband Radio Equipment	3,800,475	1,838,946	496,298	2,335,244	61.45%
Public Works: Equipment and Roads	5,067,300	1,172,906	127,838	1,300,744	25.67%
Regional Landfill	800,100	640,043	160,057	800,100	100.00%
Vehicle Fleet Upgrade	355,600	113,068	39,380	152,448	42.87%
Recreation/Debt service: Golf Course Clubhouse and Silver Lake Project	1,955,800	678,085	169,521	847,606	43.34%
Industrial Park: Buildings upgrade, hanger roof, gas line expansion	595,630	755,751	-	755,751	126.88%
Total	$ 15,907,950	$ 5,780,181	$ 2,082,976	$ 7,863,157	49.43%

The County has entered into several intergovernmental contracts with local governments.
A detail of payments to these local governments are as follows:

	Original Estimated Cost	Prior Year	Current Year	Total
City of Bainbridge	$ 13,282,500	$ 6,489,826	$ 1,936,731	$ 8,426,557
City of Attapulgus	555,450	271,392	80,991	352,383
City of Climax	348,450	170,253	50,808	221,061
City of Brinson	265,650	129,796	38,735	168,531
Hospital Authority	4,140,000	2,022,803	603,656	2,626,459
Total	$ 18,592,050	$ 9,084,070	$ 2,710,921	$ 11,794,991

Reconciliation to SPLOST Capital Project Fund:	
Expenditures per Schedule above	$ 4,793,897
SPLOST debt service expenditures reported in the Debt Service Fund	(169,521)
Grant proceeds expended for road projects	472,711
Net Adjustments	303,190
Expenditures and transfers per Statements on page 6	$ 5,097,087

DECATUR COUNTY, GEORGIA
Schedule of Transporation Special Purpose Local Option Sales Tax
For the Fiscal Year Ended June 30, 2020

Project	Original Estimated Cost	Expenditure			Estimated Percentage of Completion
		Prior Year	Current Year	Total	
November 7, 2017					
Roads Projects	$ 11,496,052	$ 67,102	$ 2,057,547	$ 2,124,649	18.48%
Purchase/Replace Equipment	3,290,348	257,000	252,995	509,995	15.50%
Total	$ 14,786,400	$ 324,102	$ 2,310,542	$ 2,634,644	17.82%

The County has entered into several intergovernmental contracts with local governments. A detail of payments to these local governments are as follows:

	Original Estimated Cost	Prior Year	Current Year	Total
City of Bainbridge	$ 8,400,000	$ 1,480,613	$ 1,558,839	$ 3,039,452
City of Attapulgus	386,400	68,108	71,707	139,815
City of Climax	242,400	42,726	44,984	87,710
City of Brinson	184,800	32,574	34,294	66,868
Total	$ 9,213,600	$ 1,624,021	$ 1,709,824	$ 3,333,845

DECATUR COUNTY, GEORGIA
Community Development Block EIP Grant
Schedule of Revolving Loan Funds
Reconciliation to Local Revolving Loan Semi-Annual Report
Grant #02q-y-043-1-2761
June 30, 2020

	Per Audited Financials	Per Local Revolving Loan Semi-Annual Report
Assets		
Cash	$ 20,234	$ 20,234
Notes receivable	22,251	22,251
Total Assets	$ 42,485	$ 42,485
Liabilities and fund balance	$ 42,485	$ 42,485

Decatur County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2020

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one): __X__ Special Revenue Fund ____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		$ _____
	_____		$ _____
	_____		$ _____
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ _____
3b	Purchase costs	46-5-134(f)(1)(A)	$ _____
3c	Maintenance costs	46-5-134(f)(1)(A)	$ _____
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ _____
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 692,872
5b	Employee benefits	46-5-134(f)(1)(C)	$ 292,210
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 9,018
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 13,543
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ _____
8b	Purchase costs	46-5-134(f)(1)(F)	$ -
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ _____
9b	Purchase costs	46-5-134(f)(1)(G)	$ 125,881
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 7,672
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$ _____

Decatur County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2020

11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	$
11b	Purchase costs	46-5-134(f)(1)(I)	$
11c	Maintenance costs	46-5-134(f)(1)(I)	$
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2(B)(ii)	$
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2(B)(iv)	$
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2(B)(v)	$ 186,535
16b	Purchase costs	46-5-134(f)(2(B)(v)	$
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Telephone		$ 16,401
	Postage		$ 59
	Travel		$ 5,359
	Internet Cost		$ 1,380
	Contractual Services		$ 112,461
	Energy		$ 12,391

Decatur County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Fiscal Year Ended June 30, 2020

Administrative cost - **paid with resources transferred from General Fund**	$	66,776
Other costs and services	$	45,011
18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$	1,587,569

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official Pete Stephens Date 3/5/21

Print Name of Chief Financial Officer Pete Stephens

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Michelle B. West Date 3/5/21

Print Name of Chief Financial Officer Michelle West

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS

Coastal CPAs, LLC

BEN P. LEE, CPA, CFE, CFF, CGMA, CGFM, CGFO
JAMES F. BARGER, CPA, CGMA
PAMELA A. MELTON, CPA, CGMA
TINA OWENS, CPA, CGMA
J. DENNIS SILVA, CPA, CGMA
DOUGLAS D. THORNTON, CPA
JAMIE B. CURTIS, CPA, CGMA
TRACY EVERLY

INDEPENDENT AUDITORS' 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*

To the Board of Directors
Decatur County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Decatur County, Georgia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Decatur County, Georgia's basic financial statements and have issued our report thereon dated June 30, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Decatur County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Decatur County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of the Decatur 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Decatur County, Georgia's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompany schedule of findings and questioned costs that we consider to be a significant deficiency (see Finding 20.001).

100 MAIN STREET | ST. SIMONS ISLAND, GA 31522 | OFFICE 912.638.1010 | FAX 912.638.1013
Members of: American Institute of Certified Public Accountants | Georgia Society of Certified Public Accountants
Governmental Finance Officers Association | Association of Government Accountants | Association of Certified Fraud Examiners

Compliance and Other Matters

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

Decatur County, Georgia's Response to Findings

Decatur County, Georgia's response to findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Decatur 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 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 results of that testing, and not to provide an opinion on the effectiveness of the Decatur County, Georgia'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 Decatur County, Georgia's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Coastal CPAs, LLC

Coastal CPAs, LLC
St. Simons Island, Georgia
March 22, 2021

SINGLE AUDIT SECTION

Coastal CPAs, LLC

BEN P. LEE, CPA, CFE, CFF, CGMA, CGFM, CGFO
JAMES F. BARGER, CPA, CGMA
PAMELA A. MELTON, CPA, CGMA
TINA OWENS, CPA, CGMA
J. DENNIS SILVA, CPA, CGMA
DOUGLAS D. THORNTON, CPA
JAMIE B. CURTIS, CPA, CGMA
TRACY EVERLY

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

To the Board of Directors
Decatur County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Decatur 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 the Decatur County, Georgia's major federal programs for the year ended June 30, 2020. The Decatur County, Georgia's major federal programs are identified in the summary of auditors' 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Decatur 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 the Decatur 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 the Decatur County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, the County 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 June 30, 2020.

100 MAIN STREET | ST. SIMONS ISLAND, GA 31522 | OFFICE 912.638.1010 | FAX 912.638.1013
Members of: American Institute of Certified Public Accountants | Georgia Society of Certified Public Accountants
Governmental Finance Officers Association | Association of Government Accountants | Association of Certified Fraud Examiners

Report on Internal Control over Compliance

Management of the County 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 the Decatur 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 the Decatur 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.

Coastal CPAs, LLC

Coastal CPAs, LLC
St. Simons Island, Georgia
March 22, 2021

Decatur County, Georgia
Schedule of Expenditures of Federal Award
For Year Ended June 30, 2020

Federal Grantor/Pass Through Grantor/ ec	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Treasury:			
State of Georgia / Office of the Governor			
Cares Act Funding	20.019	n/a	$ 472,200
Sub-total CFDA Number 20.019			472,200
Sub-total of Office of the Governor			472,200
Department of Transportation/Federal Aviation Administration			
Pass-through Georgia Department of Transportation			
Airport Improvement Program-Electrical Upgrade	20.106	AP019-9036-9036-29(087)	579,652
Sub-total CFDA Number 20.106			579,652
Sub-total for Department of Transporation/Federal Aviation Administration			579,652
US Department of Homeland Security/Federal Emergency Management Agency			
Federal Emergency Management Agency			
Georgia Emergency Management Agency/Homeland Security	97.036	PA-04-GA-4400-PW-00530(0)	3,911,906
Sub-total for CFDA 97.036			3,911,906
Georgia Emergency Management Agency/Homeland Security	97.042	n/a	8,947
Sub-total for CFDA 97.042			8,947
Sub-total for US Department of Homeland Security/Federal Emergency Management Agency			3,920,853
Office of Justice Programs			
Pass-through Office of the Governor			
Victims of Crime Act (VOCA) Victim Assistance Formula Grant	16.575	C17-8-170	111,736
Victims of Crime Act (VOCA) Victim Assistance Formula Grant	16.575	C18-8-263/264	206,419
Sub-total CFDA Number 16.575			318,155
Sub-total for the Office of Justice Programs			318,155
US Department of the Interior			
Payments in Lieu of Taxes	15.226	n/a	59,740
Sub-total for CFDA 15.266			59,740
Sub-total for US Department of Interior			59,740
US Department of Defense/Department of Army/Army Corps of Engineers			
Payments to State In Lieu of Real Estate Taxes			
State of Georgia Office of the State Treasurer	12.112	486-Flood	583
Sub-total for CFDA 12.112			583
Sub-total for US Dept. of Defense/Dept. of Army/Army Corps of Engineers			583
Total Expenditures of Federal Awards			**$ 5,351,183**

The accompanying notes are an integral part of this schedule.

Decatur County, Georgia
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

NOTE 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Decatur County, Georgia under programs of the federal government for the year ended June 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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Decatur County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Decatur County, Georgia.

NOTE 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the Accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the 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

Decatur County, Georgia has elected not to use the 10-percent de Minimis indirect cost rate allowed under the Uniform Guidance. All expenditures in the Schedule were direct costs charged to the grants.

NOTE 4. Federal Student Loan Programs

Decatur County, Georgia did not have any federal grant expenditures in the Schedule related to a Federal Student Loan Program.

NOTE 5. Loan and Loan Guarantee Continuing Compliance Requirements

During fiscal year ending June 30, 2003, Decatur County, Georgia received a U.S. Department of Housing and Urban Development - EIP – Revolving Loan Grant (RLF) (CFDA 14.228), passed through the Georgia Department of Community Affairs (Grant # 02q-y-043-1-2761). The total grant awarded was $472,500. The grant requires Decatur County, Georgia to report the Revolving Loan Fund (RLF) assets in its annual audited financial statements until all the RLF loans are paid. The RLF loan receivable balance at July 1, 2019 was $65,033 and at June 30, 2020 its balance was $22,251.

NOTE 6. Major Programs and Clusters

The program audited as a Type A High Risk Major Program in the Schedule was The U.S. Department of Homeland Security –Federal Emergency Management Agency-CFDA 97,036 passed through the Georgia Emergency Management Agency/ Homeland Security Contract Number PA-04-4400-PW-0053(0). Total expenditures in the Schedule for the year ended June 30, 2020 were $3,911,906.

The threshold for the Major Programs was $750,000 of expenditures. All other programs in the Schedule were Type B Low Risk Programs.

Decatur County, Georgia did not have any expenditures in the Schedule related to Research and Development Programs. There were not any Clusters of Programs.

Decatur County, Georgia did not have any federal grant expenditures in the Schedule related to Loan and Loan Guarantee Continuing Compliance Requirements.

Decatur County, Georgia
Schedule of Findings and Questioned Costs
June 30, 2020

A. Summary of Auditors' Results

Financial Statements

1. The auditors' opinion on Decatur County, Georgia's financial statements was an unmodified opinion.
2. A significant deficiency in internal control over financial reporting was disclosed during the audit of the financial statements.
3. The audit of Decatur County, Georgia disclosed no instances of noncompliance that was deemed material to the financial statements.
4. No material weaknesses were identified.

Federal Awards

1. No significant deficiencies or material weaknesses in internal control over the major program were identified.
2. The auditors' report on compliance for the major federal award programs Decatur County, Georgia expresses an unmodified opinion.
3. The audit disclosed no findings related to the major program that is required to be reported under the 2 CFR 200.516(a) of the Uniform Guidance.
4. The following program was tested as a major program:

Type-A-High Risk Programs	CFDA Number	Amount
U.S. Department of Homeland Security-Federal Emergency Management Agency	97.036	$3,911,906

5. The threshold for distinguishing between Types A and B programs was $750,000.
6. Decatur County, Georgia did not qualify as a low risk auditee as defined by the Uniform Guidance.

Decatur County, Georgia
Schedule of Findings and Questioned Costs
June 30, 2020

B. Financial Statement Audit Findings

Significant Deficiency

20.001 Improper Segregation of Duties

Criteria – Internal control systems are typically more effective when the number of employees is sufficient to create a proper separation of duties.

Condition – Due to the limited number of employees in the County's office, there is not a proper separation of duties to create an effective system of internal control. This condition is common in most local government units.

Effect – Transactions might not be processed in conformity with the internal control system of the Authority and, if material, the financial statements might not conform with generally accepted accounting principles and/or lack of compliance with applicable laws and regulations could occur.

Recommendation – While it may not be practical to hire sufficient personnel to create a more effective system of internal control, we do recommend that the Board of Directors be made aware this condition and that it is their responsibility to monitor the activities of the County.

Management's Response – Management acknowledges the finding and will continue to communicate the importance of Board involvement and compliance with internal control policies and procedures.

Proposed Corrective Action – *Due to the limited number of employees, department supervisors and elected officials monitor all accounting records for compliance with the County's policies, procedures, laws, and regulations. It is not financially feasible to hire additional employees due to limited County resources, therefore, management and elected officials remain conscious of this deficiency.*

C. Federal Awards Findings and Questioned Costs

None reported.