JASPER COUNTY
GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

PREPARED BY: JASPER COUNTY FINANCE DEPARTMENT

JASPER COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT AND FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

PREPARED BY:
JASPER COUNTY FINANCE DEPARTMENT

JASPER COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

TABLE OF CONTENTS

Page

I. INTRODUCTORY SECTION

Letter of Transmittal 1-4
Certificate of Achievement for Excellence in Financial Reporting 5
Organizational Chart 6
List of Principal Officials 7

II. FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT 8-10

MANAGEMENT'S DISCUSSION & ANALYSIS 11-21

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements
- Statement of Net Position 22-23
- Statement of Activities 24-25

Fund Financial Statements
- Governmental Funds
  - Balance Sheet 26
  - Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 27
  - Statement of Revenues, Expenditures and Changes in Fund Balances 28
  - Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 29
  - Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund 30-32
- Proprietary Funds
  - Statement of Net Position 33
  - Statement of Revenues, Expenses and Changes in Fund Net Position 34
  - Statement of Cash Flows 35-36
- Fiduciary Funds
  - Statement of Fiduciary Assets and Liabilities 37
- Component Units
  - Combining Statement of Net Position 38
  - Combining Statement of Activities 39

Notes to the Financial Statements 40-71

JASPER COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

TABLE OF CONTENTS
(CONTINUED)

Page

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the County's Net Pension Liability and Related Ratios 72

Schedule of County Contributions 73

Schedule of Changes in the 911 Authority's Net Pension Liability and Related Ratios 74

Schedule of 911 Authority Contributions 75

Notes to the Required Supplementary Information 76-77

SUPPLEMENTARY INFORMATION

Combining and Individual Fund Statements and Schedules:

Governmental Funds

Nonmajor Governmental Funds
Combining Balance Sheet 78
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 79

Special Revenue Funds

Law Enforcement Confiscation Fund
Balance Sheet 80
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 81

Law Library Fund
Balance Sheet 82
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 83

Jail Fund
Balance Sheet 84
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 85

Drug Education Fund
Balance Sheet 86
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 87

TABLE OF CONTENTS
(CONTINUED)

Page

Victims Assistance Fund
Balance Sheet 88
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 89

Capital Project Funds

Impact Fees
Balance Sheet 90
Statement of Revenues, Expenditures and Changes in Fund Balances 91

2005 SPLOST Fund
Balance Sheet 92
Statement of Revenues, Expenditures and Changes in Fund Balances 93

Senior Center Community Development Block Grant (CDBG) Fund
Balance Sheet 94
Statement of Revenues, Expenditures and Changes in Fund Balances 95
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual 96

2018 SPLOST Fund
Balance Sheet 97
Statement of Revenues, Expenditures and Changes in Fund Balances 98

Capital Improvements Fund
Balance Sheet 99
Statement of Revenues, Expenditures and Changes in Fund Balances 100

Fiduciary Funds

Agency Funds
Combining Statement of Changes in Assets and Liabilities 101-102

Component Unit – Jasper County 911 Authority

Balance Sheet 103
Statement of Revenues, Expenditures, and Changes in Fund Balance 104

Special Purpose Local Option Sales Tax:
Schedule of Projects Constructed with Special Sales Tax Proceeds 105-106

JASPER COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

TABLE OF CONTENTS
(CONTINUED)

Page

III. STATISTICAL SECTION

Financial Trends

Net Position by Component 107
Changes in Net Position 108-109
Program Revenues by Function/Program 110
Fund Balances of Governmental Funds 111
Changes in Fund Balances of Governmental Funds 112
Tax Revenues by Source, Governmental Funds 113

Revenue Capacity

Assessed Value and Estimated Actual Value of Taxable Property 114
Direct and Overlapping Property Tax Rates 115
Principal Property Tax Payers 116
Property Tax Levies and Collections 117
Direct and Overlapping Sales Tax Rates 118

Debt Capacity

Outstanding Debt by Type 119
Legal Debt Margin Information 120

Demographic and Economic Information

Demographic and Economic Statistics 121
Principal Employers 122

Operating Information

Full-Time Equivalent Government Employees by Function/Program 123
Operating Indicators by Function/Program 124
Capital Asset Statistics by Function/Program 125

IV. SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards 126-127

Notes to the Schedule of Expenditures of Federal Awards 128

Summary Schedule of Prior Audit Findings 129

Corrective Action Plan 130-132

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 133-134

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance 135-136

Schedule of Findings and Questioned Costs 137-144

I. INTRODUCTORY SECTION

Board of Commissioners of Jasper County

Carl Pennamon
Bruce Henry
Gerald Stunkel
Doug Luke
Don Jernigan

Courthouse
126 West Greene Street, Suite 18
Monticello, GA 31064
Phone (706)468-4900 Fax (706)468-4942

Mike Benton
County Manager

June 24, 2020

To the Honorable Members of the Jasper County Board of Commissioners,
And the Citizens of Jasper County, Georgia:

State law requires that all general purpose local governments publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted government auditing standards by a firm of licensed certified public accountants within six months of the close of each fiscal year or within twelve months if the State grants an additional six months extension. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Jasper County, Georgia, for the fiscal year ended June 30, 2019.

This report consists of management's representations concerning the finances of Jasper County, Georgia. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of Jasper County has established a comprehensive internal control framework that is designed to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Jasper County's financial statements in accordance with GAAP. Because the cost of internal controls should not outweigh their benefits, Jasper County's comprehensive framework of internal controls has been designed to provide reasonable assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

Jasper County's financial statements have been audited by Clifton, Lipford, Hardison & Parker, L.L.C, a firm of licensed-certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Jasper County, Georgia for the fiscal year ended June 30, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements; assessing the accounting principles used by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Jasper County's financial statement for the year ended June 30, 2019, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the audit. Jasper County's MD&A can be found immediately following the report of the independent auditors.

Profile of Jasper County, Georgia

Located in central Georgia, Jasper County, the state's thirty-first county, was created in 1807 from part of Baldwin County on land formerly held by Creek Indians. It is one of the "antebellum trail" counties,

which stretch from lower northeast Georgia to the center of the state. The 370-square-acre county was named for Revolutionary War (1775-83) sergeant William Jasper, a hero of the 1776 Battle of Sullivan's Island (also known as the Battle of Fort Moultrie) who died during the Siege of Savannah in 1779. The county was first named for John Randolph of Virginia, whose opposition to the War of 1812 (1812-15) made him so unpopular with Georgians that the legislature renamed the county in 1812. (In 1828 another county was named for Randolph.)

The county seat, Monticello, was named after U.S president Thomas Jefferson's home in Virginia by the town's founders, Virginians who had settled the area in 1808. Monticello was incorporated in 1810. Court was first held in the home of John Towns, one of the settlers. A log cabin served as courthouse until 1838, when it was replaced with a brick building. The current courthouse, made of marble and brick, was completed in 1907. Among the other communities in Jasper County are Farrar, Hillsboro, Kelly, and Shady Dale. Shady Dale is the only other incorporated town.

Jasper County, Georgia, is approximately 60 miles southeast of Atlanta and I-20 and is approximately 35 miles north of Macon and I-75. Jasper County has a land area of 370 square miles. As of July 1, 2019, the United States Census Bureau reports an estimated County population of 14,219.

The governing authority of Jasper County is a Board of Commissioners, consisting of five members with one member serving as the Chairman of the Board. The Chairman is appointed each year by the board itself. The commissioners serve on a part-time basis and are elected to four year terms. The commissioners are responsible for passing ordinances, adopting the budget, establishing tax rates, appointing committees, and appointing the County's attorney. The County Manager, appointed by the board, oversees the day-to-day operations of the county. The County Manager is responsible for carrying out the policies and procedures that have been set by the governing authority.

Jasper County provides a full range of services, including law enforcement and a detention facility that houses 64 inmates; maintenance of streets, highways, bridges, and other associated infrastructure; voter registration and elections; the court system; tax assessment and tax collection; planning, zoning and development; building inspections; senior services; recreation; solid waste management and recycling; animal control; ambulance services, emergency management; and a combination of paid and volunteer based fire protection. The County also contracts with a third party to provide curb-side pickup to the unincorporated county residents, and the residents of the City of Shady Dale.

This report includes all funds of the County as well as those component units that have been determined to meet the criteria for inclusion in the County's reporting entity. Namely, the Jasper County Health Department, the Jasper County Joint 911 Authority and the Jasper County Development Authority are all component units. Additional information on these legally separate entities can be found in the Notes to the Financial Statements.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from a broader perspective of the specific environment within which Jasper County operates.

Local Economy

Economic Development is one of the County's top priorities. Some of the same issues affecting counties all across the United States have affected Jasper County. In order to meet the needs of consumer spending, loss of jobs, and foreclosures, Jasper County is exploring new methods or programs to make services more efficient at less cost.

The annual unemployment rate for the State of Georgia in June 2019 was 3.7%, an improvement compared to the 4.5% unemployment rate for the State of Georgia in June 2018. The labor force is reflecting improvement for the County as well. The unemployment rate for Jasper County was 3.7% in June 2019 compared to 4.2% in June 2018.

The Jasper County Board of Commissioners, Jasper County Chamber of Commerce, City of Monticello, City of Shady Dale and the Jasper County Development Authority work together as a team to promote and encourage economic development. One of the strengths of the local economy is diversification of the types of industries located in Jasper County with manufacturing, trade, commercial and the health care system all represented. All this diversity protects the local economy from particular industry fluctuations, which would be more hurtful if all of the County's employment was concentrated in a particular field. Besides production and manufacturing, retail commerce and the various professions are very integral to the economy.

Long Term Planning

As the local economy continues to grow, it will require the County to be more aggressive in identifying and acquiring grants and other forms of revenue to enhance the County's ability to keep its debt structure at a minimum level.

Capital Improvement Programs require major funding sources such as SPLOST and LMIG. Special Purpose Local Option Sales Tax (SPLOST) can provide funding for a variety of projects such as Roads, Streets, & Bridges, Public Safety, Public Health, Municipal Utilities, Recreational Facilities, and Economic Development plus other public interests. Specifically, the 2005 SPLOST provided $6 million in funding for Roads, Streets & Bridges, Recreation Facilities, Real Estate Acquisition, Hospital Equipment and Projects for the Cities of Monticello and Shady Dale. The 2012 SPLOST provided $5 million in funding for Fire Services, 911 Dispatch, Emergency Medical Services, Sheriff, Recreation, Animal Control, Senior Center, Appraiser's Office, Library, Public Works, and Roads, along with other projects for the Cities of Monticello and Shady Dale. The 2018 SPLOST commenced on the 1st day of April 2018 and is set to raise an estimated $5 million in funding for Roads & Bridges, Sheriff Office Expansion, Recreation Facilities, and projects for the Cities of Monticello and Shady Dale. The Local Maintenance Improvement Grant (LMIG) is a Georgia DOT funded grant that is used for Construction and Improvements of Roads, Bridges and Specific Transportation Projects. The 2019 LMIG grant was $559 thousand with a 30% County required match.

Impact Fees are collected on new Residential and Commercial Construction permits and help fund the Library, Parks, Sheriff, Jail, Fire, and E-911 improvements. Impact Fees revenue increased from $88 thousand in FY2018 to $115 thousand in FY2019.

Major Initiatives

The County is heavily involved in bringing together all the community resources to focus on economic development and job creation. The Chamber of Commerce, City of Monticello, City of Shady Dale, Board of Education, Economic Development Authority and the County continue the process of updating strategic plans to ensure there is a coordinated and focused effort to successfully market all the County has to offer. Long range plans also continue to be developed for the County's Recreation Department, as studies have shown recreation is vital to economic development and citizen's quality of life.

Relevant Financial Policies

Management of Jasper County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance of the safeguarding of assets and the proper recording of financial transactions.

The Commissioners maintain budgetary control at the individual revenue and expenditures item level within departments. Department heads and constitutional officers can shift budgetary line items as long as the line items are available within their respective departments. However, budget adjustments are not allowed to be shifted from the departments Personnel to Contracted Services, Supplies and Capital Outlay. Changes between departmental line items or increases in the overall budget cannot be made without the approval of the Board of Commissioners through a budget amendment.

Awards & Acknowledgements

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jasper County Board of Commissioners for its comprehensive annual financial report for the fiscal year ended June 30, 2018.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the various departments throughout the County and the expertise of the staff of Clifton, Lipford, Hardison & Parker, L.L.C. We would like to express our sincere appreciation to all members of the various departments that assisted and contributed to the preparation of this report. Credit must also be given to the Board of Commissioners for its leadership and unfailing support in maintaining the highest standards of professionalism in the financial management of Jasper County.

Respectfully submitted,

Mike Benton
County Manager

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

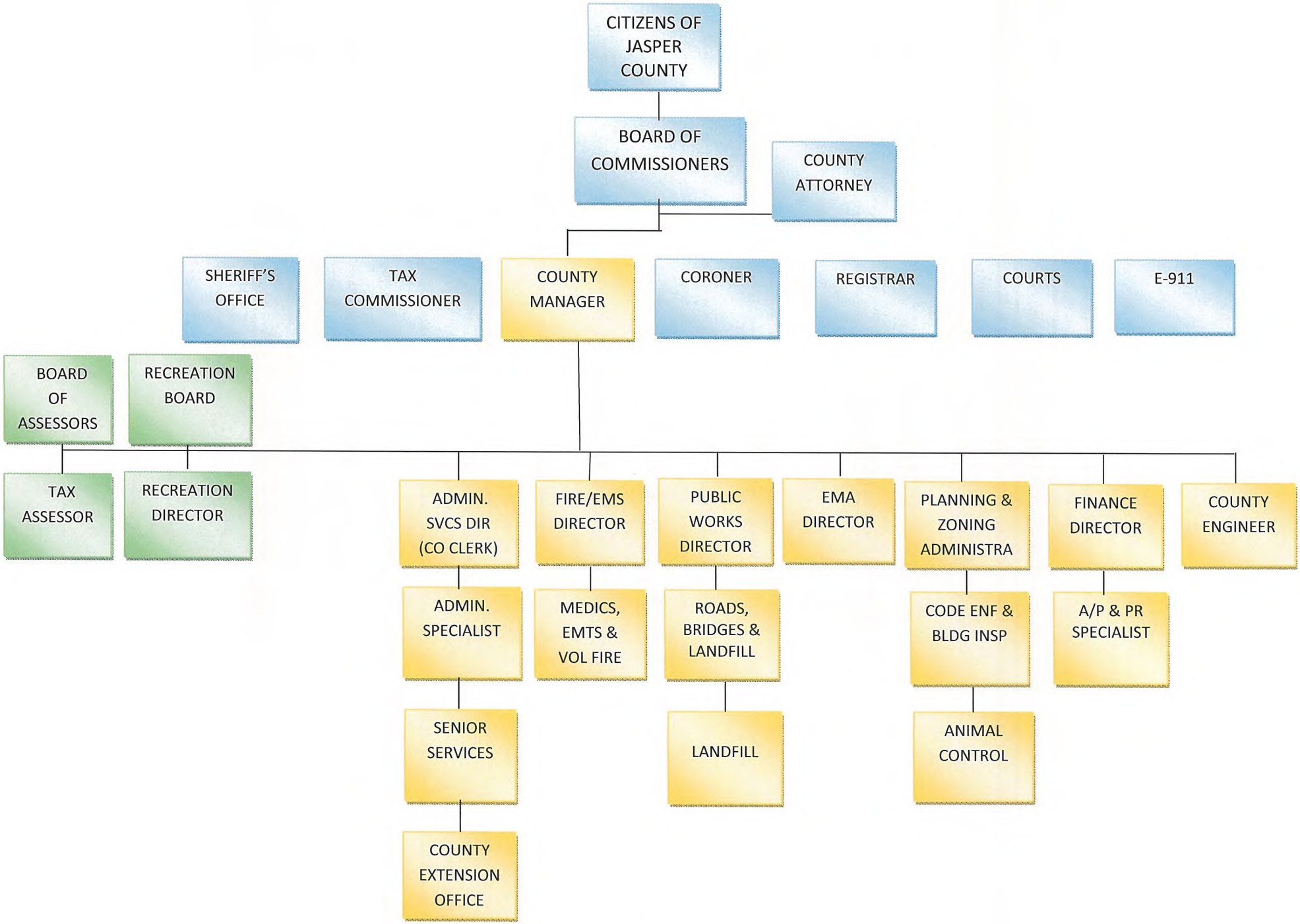
Jasper County
Board of Commissioners
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morrill

Executive Director/CEO


CITIZENS OF JASPER COUNTY
BOARD OF COMMISSIONERS
COUNTY ATTORNEY
SHERIFF'S OFFICE
TAX COMMISSIONER
COUNTY MANAGER
CORONER
REGISTRAR
COURTS
E-911
BOARD OF ASSESSORS
RECREATION BOARD
TAX ASSESSOR
RECREATION DIRECTOR
ADMIN. SVCS DIR (CO CLERK)
FIRE/EMS DIRECTOR
PUBLIC WORKS DIRECTOR
EMA DIRECTOR
PLANNING & ZONING ADMINISTRA
FINANCE DIRECTOR
COUNTY ENGINEER
ADMIN. SPECIALIST
MEDICS, EMTS & VOL FIRE
ROADS, BRIDGES & LANDFILL
CODE ENF & BLDG INSP
A/P & PR SPECIALIST
SENIOR SERVICES
LANDFILL
ANIMAL CONTROL
COUNTY EXTENSION OFFICE

JASPER COUNTY, GEORGIA
PRINCIPAL OFFICIALS

Board of Commissioners
2019

Carl Pennamon	Chairman/Commissioner, District 1
Bruce Henry	Vice Chairman/Commissioner, District 2
Don Jernigan	Commissioner, District 3
Gerald Stunkel	Commissioner, District 4
Doug Luke	Commissioner, District 5

Mike Benton, County Manager
Dennis Pate, Finance Director

Constitutional Officers

Lynda Gasses	Clerk of Superior Court
Timothy Lam	Magistrate Court Judge
Andrea Brown	Probate Court Judge
Donnie Pope	Sheriff
Angela Walsh	Tax Commissioner

II. FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Jasper County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jasper County, Georgia (the "County") as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Jasper County Board of Health and the Development Authority of Jasper County, which represent 96 percent, 81 percent, and 60 percent, respectively, of the assets, net position, and revenues of the component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Jasper County Board of Health and the Development Authority of Jasper County, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jasper County, Georgia as of June 30, 2019, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information on pages 11 through 21, the schedule of changes in the County's net pension liability and related ratios on page 72, the schedule of County contributions on page 73, the schedule of changes in the 911 Authority's net pension liability and related ratios on page 74, the schedule of 911 Authority contributions on page 75, and the notes to the required supplementary information on pages 76 through 77 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, the Jasper County 911 Authority statements, the schedule of projects constructed with special sales tax proceeds, and the schedule of expenditures of federal awards, 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 other information, such as the introductory and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

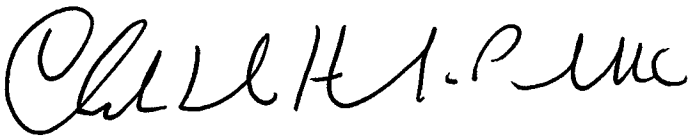
The combining and individual nonmajor fund financial statements, budgetary comparison schedules, the Jasper County 911 Authority statements, the schedule of project expenditures with special sales tax proceeds, and the schedule of expenditures of federal awards are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures

in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements, budgetary comparison schedules, the Jasper County 911 Authority statements, the schedule of projects constructed with special sales tax proceeds, 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.

The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2020 on our consideration of Jasper County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Jasper County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jasper County, Georgia's internal control over financial reporting and compliance.



Macon, Georgia
June 24, 2020

MANAGEMENT'S DISCUSSION & ANALYSIS

Management's Discussion and Analysis of Jasper County provides a narrative review and explanation of the Government's financial activities for the fiscal year ended June 30, 2019. The report covers 12 months starting with July 1, 2018 through June 30, 2019. The analysis provides summary financial information for Jasper County as a whole and should be read in conjunction with the Government's financial statements to fully understand Jasper County's performance.

FINANCIAL HIGHLIGHTS

Government-Wide

- The County's total net position at June 30, 2019 was $17.3 million for governmental and business-type activities. This is comparable to last year (June 30, 2018) at $15.7 million, with an increase of $1.6 million.

- Total combined revenues for governmental and business-type activities was $14.6 million, as compared to last year (2018) of $14.7 million. The Government-Wide revenues consist of program revenues of $4.6 million and general revenues of $9.9 million.

Fund Level Financials

- Jasper County closed Fiscal Year 2019 with a governmental fund balance of $8.8 million. This reflects a fund balance of $940 thousand for the Special Purpose Local Option Sales Tax (SPLOST) Fund, $99 thousand for the LMIG Fund, Other Governmental Funds of $1.7 million and $6 million for the General Fund, which is a total increase in fund balance of $558 thousand. General Fund had an increase in fund balance of $616 thousand, SPLOST had a decrease of $716 thousand of fund balance, the LMIG fund had a decrease of $440 thousand, and Other Governmental Funds increased by $1 million.

- Business-type activities generated operating revenues of $882 thousand for Fiscal Year 2019. This consisted of $119 thousand for Landfill and $762 thousand for Curbside. Operating expenses for the same period were $293 thousand for Landfill and $756 thousand for Curbside.

Using this Annual Report

The Management Discussion and Analysis serves as an introduction to Jasper County Government's financial statements, which includes both government-wide and fund statements, as well as notes to the financial statements. The Statement of Net Position and the Statement of Activities provide information about Jasper County as a government and present a long-term outlook of the County's finances. Fund financial statements also report the County's operation in more detail than the government-wide statements. The remaining financial statements provide information about activities for which the County acts solely as a trustee or agent.

Government-Wide Financial Statements

Government-wide financial statements provide an overview of the financial position of Jasper County. They include a Statement of Net Position and a Statement of Activities. Emphasis is placed on the net position of governmental and business-type activities as well as the change in net position. Property

taxes, sales taxes, other taxes, grant funding, fines, fees, and charges for services primarily support governmental activities. In contrast, user fees primarily support business-type activities.
In the Statement of Net Position and the Statement of Activities, Jasper County's activities are divided into two types:

Governmental activities reported in the statements include the following core functions: General Government, Public Safety, Public Works, Judicial, Health and Welfare, Culture and Recreation, and Interest on long-term debt.

Business-type activities of Jasper County include the following: Landfill and Curbside.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Like other state and local governments, Jasper County uses fund accounting to ensure and demonstrate compliance with legal requirements. The fund financial statements provide detailed information about the most significant funds. Jasper County, however, establishes many other funds to help control and manage financial activities for particular purposes, such as the 2012 SPLOST Capital Projects Fund. All funds of Jasper County government can be divided into three categories: governmental, proprietary and fiduciary funds.

Governmental Funds

The primary revenue sources for these funds are property taxes, sales taxes, fines, regulatory fees, other miscellaneous fees, and investment income. The County has three governmental fund types: General Fund, Special Revenue Fund, and Capital Projects Fund.

Proprietary Funds

The revenue sources for these business-type governmental enterprises are received from the sale of services. Funds in this category are Landfill and Curbside.

Fiduciary Funds

In this fund, Jasper County serves as trustee or agent for other governmental entities, individuals, and other funds. The county is responsible for ensuring that these assets are used only for the specific intended use. Fiduciary Funds are as follows:

Tax Commissioner's Office	**Superior Court**	**Sheriff's Office**
Probate Court	**Magistrate Court**	

Governmental-Wide Financials Analysis

Net Position

Jasper County's combined net position for 2019 was $17.3 million, compared to $15.7 million for 2018. This was an increase of $1.6 million for the year. The analysis below focuses on the net position and changes in net position of Jasper County's governmental and business-type activities.

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets:						
Current and Other Assets	$ 12,353,426	$ 11,635,791	$ 1,136,628	$ 1,178,368	$ 13,490,054	$ 12,814,159
Other Assets	-	500,701	-	-	-	500,701
Capital Assets	6,979,777	5,760,166	183,343	189,246	7,163,120	5,949,412
Total Assets	19,333,203	17,896,658	1,319,971	1,367,614	20,653,174	19,264,272
Deferred Outflows of Resources:						
Related to pensions	689,670	340,594	-	-	689,670	340,594
Total Deferred Outflows of Resources	689,670	340,594	-	-	689,670	340,594
Liabilities:						
Long-Term Debt	911,284	672,409	1,335,263	1,269,100	2,246,547	1,941,509
Other Liabilities	1,457,894	1,262,316	106,439	194,893	1,564,333	1,457,209
Total Liabilities	2,369,178	1,934,725	1,441,702	1,463,993	3,810,880	3,398,718
Deferred Inflows of Resources:						
Related to pensions	215,865	502,155	-	-	215,865	502,155
Total Deferred Inflows of Resources	215,865	502,155	-	-	215,865	502,155
Net Position:						
Net Investment in Capital Assets	5,867,585	4,478,040	183,343	140,144	6,050,928	4,618,184
Restricted for: Capital Projects	2,326,581	2,615,065	-	-	2,326,581	2,615,065
Animal Control	5,166	5,742	-	-	5,166	5,742
Law Enforcement	25,282	39,503	-	-	25,282	39,503
Other Restricted Purposes	170,357	200,688	-	-	170,357	200,688
Unrestricted	9,042,859	8,461,334	(305,074)	(236,523)	8,737,785	8,224,811
Total Net Position	$ 17,437,830	$ 15,800,372	$ (121,731)	$ (96,379)	$ 17,316,099	$ 15,703,993

The net position of Jasper County's governmental activities increased by 10.13% or $1.6 million in Fiscal Year 2019 ($17.4 million in 2019 compared to $15.8 million in 2018). Unrestricted net position, the portion of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or legal requirements, totaled $8.7 million for governmental activities at June 30, 2019.

The deficit net position of business-type activities decreased by $25 thousand, ($121) thousand in 2019 compared to ($96) thousand in 2018.

Changes in Net Position

	Governmental Activities		Business-Type Activities		Total Change in Net Position	
	2019	2018	2019	2018	2019	2018
Revenues						
Charges for Services	$ 1,209,095	$ 1,167,999	$ 882,043	$ 860,633	$ 2,091,138	$ 2,028,632
Operating Grants and Contributions	1,137,966	1,130,676	-	-	1,137,966	1,130,676
Capital Grants and Contributions	1,409,929	1,892,715	-	-	1,409,929	1,892,715
Taxes	9,745,277	9,354,094	-	-	9,745,277	9,354,094
Interest earnings	42,161	20,631	7,053	9,731	49,214	30,362
Other Revenues	191,559	282,807	-	-	191,559	282,807
Gain on sale of assets	-	-	-	-	-	-
Total Revenues	**13,735,987**	**13,848,922**	**889,096**	**870,364**	**14,625,083**	**14,719,286**
Program Expenditures/Expenses						
General Government	2,464,841	1,609,979	-	-	2,464,841	1,609,979
Public Safety	4,933,644	4,855,437	-	-	4,933,644	4,855,437
Public Works	2,805,123	1,886,116	-	-	2,805,123	1,886,116
Judicial	1,029,124	964,277	-	-	1,029,124	964,277
Health and Welfare	356,674	344,481	-	-	356,674	344,481
Culture and Recreation	331,533	304,811	-	-	331,533	304,811
Interest and fiscal charges	43,107	26,510	-	-	43,107	26,510
Landfill	-	-	292,953	318,735	292,953	318,735
Curbside	-	-	755,978	776,824	755,978	776,824
Total Expenses	**11,964,046**	**9,991,611**	**1,048,931**	**1,095,559**	**13,012,977**	**11,087,170**
Change in Net Position	**1,771,941**	**3,857,311**	**(159,835)**	**(225,195)**	**1,612,106**	**3,632,116**
Transfers	(134,483)	59,791	134,483	(59,791)	-	-
Change in Net Position	**1,637,458**	**3,917,102**	**(25,352)**	**(284,986)**	**1,612,106**	**3,632,116**
Net Position - Beginning of year	15,800,372	11,883,270	(96,379)	188,607	15,703,993	12,071,877
Ending Net Position	**$ 17,437,830**	**$ 15,800,372**	**$ (121,731)**	**$ (96,379)**	**$ 17,316,099**	**$ 15,703,993**

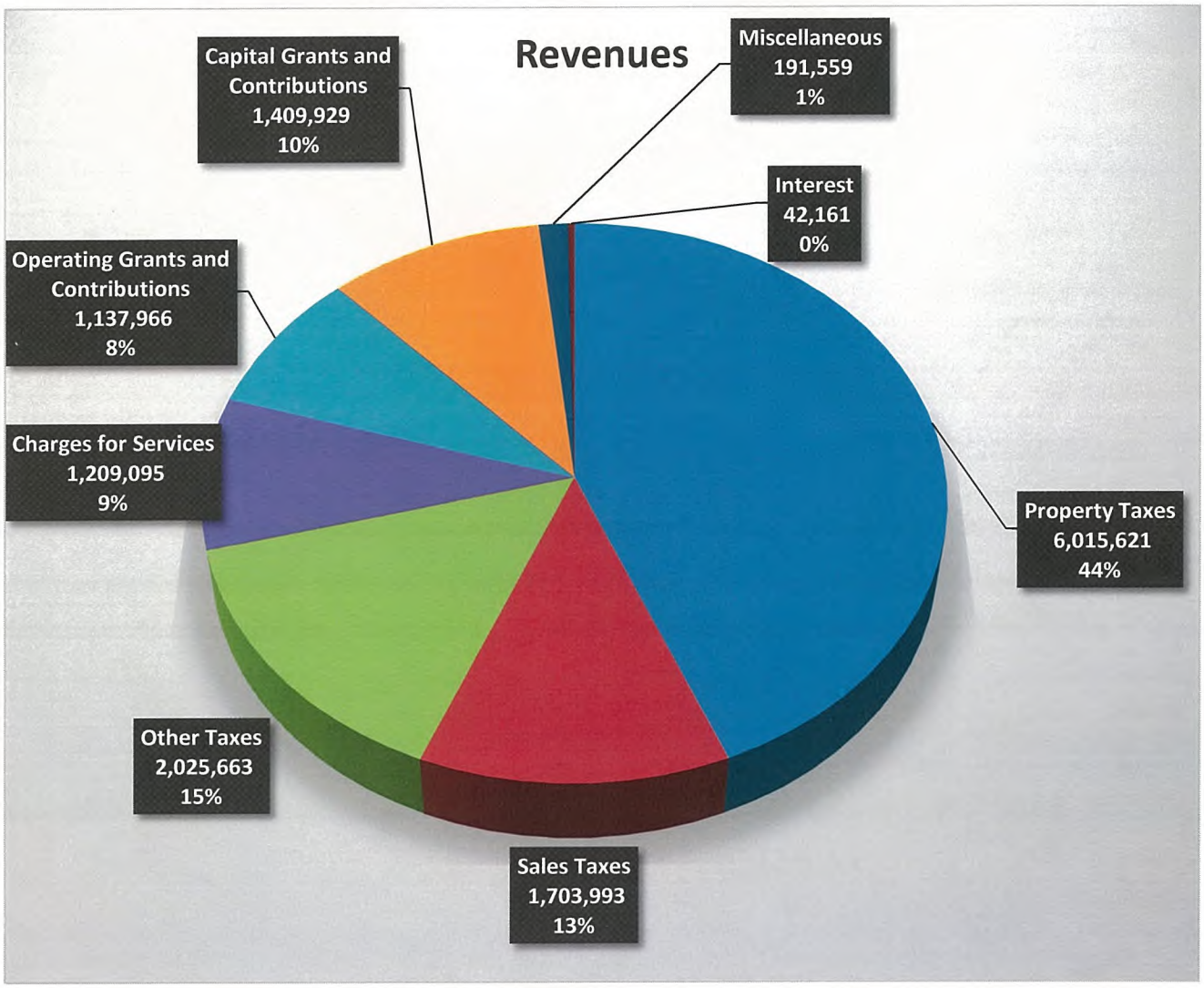
Jasper County's total revenue was $14.6 million for fiscal year 2019. The total cost of all programs and services for this same period was $13 million. The analysis above separately considers the operations of governmental and business-type activities.

Governmental Activities

Revenues

Jasper County reported $13.7 million of governmental revenues in FY2019. General Revenues are made up of tax related revenues such as property tax, sales tax, business tax, local option sales tax, etc. Program revenues are generated through various collections, which can be identified in the following major classes: charges for services, operating grants, and capital grants. Jasper County's Property Taxes (44%), Sales Taxes (13%), Other Taxes (15%), Charges for Services (9%), Operating Grants and Contributions (8%), Capital Grants and Contributions (10%), and Miscellaneous (1%) are the major revenue sources that contribute 100% of Jasper County's revenue.

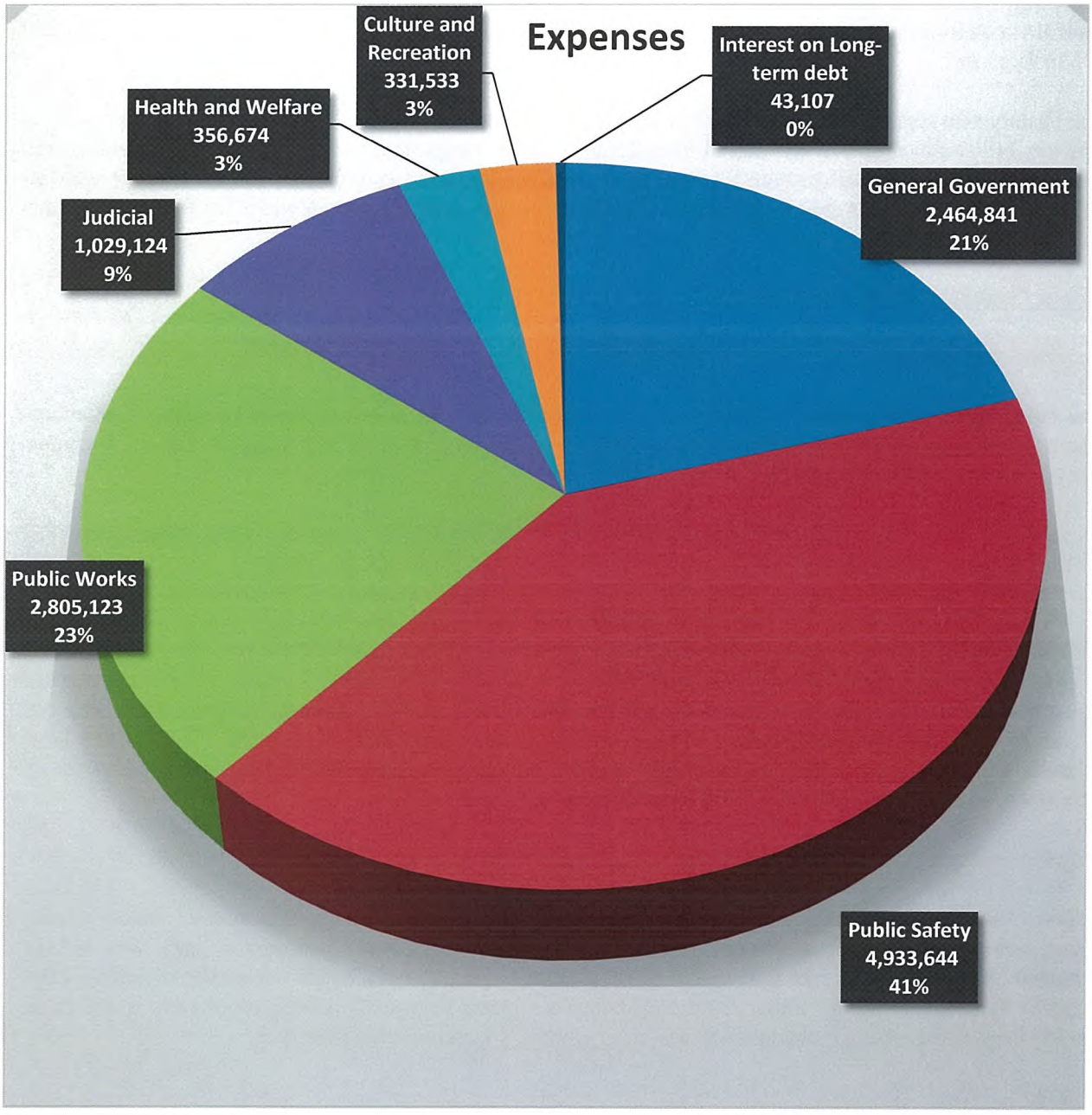
2019 Revenue by Source - Governmental Activities



Program / Service Expenses

Program and services expenses for governmental activities totaled $11.9 million. Expenses for General Government made up (21%), Public Safety, which includes the Sheriff's Department, Detention Center, Fire Services, E-911, and Animal Control (41%), Public Works (23%), Judicial (9%), Health and Welfare (3%), Culture and Recreation (3%), and Interest (less than 1%) all of which made up 100% of the total governmental expenses. See Chart Below.

2019 Program/Services Expenses - Governmental Activities by Function



Business-type Activities

Business-type activities decreased Jasper County's net position $25 thousand. This includes Curbside Cash and transfers to the Landfill Fund from the General Fund. The operating revenue for business-type activities increased $21 thousand from $860 thousand in FY2018, to $882 thousand in FY2019. The operating expenses for FY2019 decreased by $46 thousand from $1.095 million in FY2018 to $1.048 million in FY2019.

The Landfill Fund includes an operating construction and demolition (C&D) landfill, a closed sanitary landfill and a transfer station, with solid waste and recyclables transported by an outside service for processing. Revenues collected were $119 thousand to help offset operational cost for FY2019. The total landfill expenditures for FY2019 were $293 thousand compared to $319 thousand for FY2018, a decrease of $26 thousand.

The County also reports Curbside as a separate fund. Curbside is a fee that Jasper County residents pay on their tax bill to have garbage pickup at their homes. The garbage cans are picked up every week by an outside service. The total revenue for Curbside was $762 thousand in FY2019. The total expenses for FY2019 were $756 thousand. The most significant part of the annual expense was $736 thousand for the outside service to collect the residential garbage.

Jasper County's Financials Analysis

Governmental Funds

The reporting of Governmental funds for FY2019 provides useful information on balances of financial resources. The governmental fund types are comprised of the General Fund, Various Special Revenue Funds, and Capital Project Funds.

As of June 30, 2019, Jasper County governmental funds reported a combined fund balance of $8.8 million, which is an increase of $558 thousand from prior year's total of $8.3 million. The General Fund increased $616 thousand with an ending fund balance of $6.1 million for FY 19 compared to $5.4 million for FY 18. The increase in the General Fund's FY 19 fund balance was primarily due to an increase in collections compared to budget in areas such as property taxes and title advalorem taxes. The 2012 SPLOST Fund ended FY 19 with a fund balance of $940 thousand, a decrease of $716 thousand compared to FY 18. The decrease is the result of the 2012 SPLOST ending in April 2018, and the continued expenditure of funds for the 2012 SPLOST projects. The LMIG Fund ended FY 19 with a fund balance of $99 thousand, a decrease of $440 thousand compared to FY 18. The decrease is the result of the County completing approved LMIG road projects in FY 19.

Proprietary Funds

Jasper County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. Total net position/(deficit) was $(121) thousand at the 2019 year-end, a decrease of $25 thousand from the prior year net position/(deficit) total of $(96) thousand in 2018. Other factors affecting the financial position of the proprietary funds have already been addressed in the discussion of Jasper County's business-type activities.

General Fund Budgetary Highlights

The General Fund is the primary source of funding for the day-to-day governmental operations of Jasper County. The County's financial policy requires a balanced budget; thus, the Board of Commissioners annually determines and sets the approved level of expenditures for each department.

Actual revenue of $11.1 million compared to the final budget of $10.3 million was favorable by $779 thousand for FY2019. Other taxes comprised the majority share of the favorable variance, which includes motor vehicle TAVT, insurance premium tax, timber tax and penalties and interest. With the enactment of the motor vehicle TAVT in 2013, revenues have steadily increased for several prior years. As the economy has recovered, the County's real property values increased; therefore, creating an increase in insurance premium tax. General Fund revenue remained constant from the FY2018 final revenue of $10.6 million. The General Fund had a 3% increase of $293 thousand in budgeted revenue from the prior year's final budget.

The County's millage rate for both the Unincorporated and Incorporated 2018 Tax Digest (2018 Tax Digest funds FY2019) is 15.904 as compared to the millage rate of 16.446 in FY 2018. Expenditures within the General Fund totaled $10.9 million in FY2019. Summary of expenditures by source is provided below.

Total General Fund expenditures for FY2019 were 2% under the final amended budget.

Expenditure Source	Amount	Percent of Total
General Government	$ 1,964,442	18%
Public Safety	4,633,339	42%
Public Works	1,902,107	17%
Judicial	947,514	9%
Health and Welfare	353,398	3%
Culture and Recreation	314,277	3%
Intergovernmental	194,015	2%
Debt Service	658,057	6%
	$ 10,967,149	100%

Expenditure Source for Fiscal Year 2019

The General Fund had a $519 thousand increase in expenditures when compared to FY2018 with actual expenditures of $10.9 million in FY2019 compared to $10.4 million in FY2018.

Major Capital Improvement Project Funds

SPLOST 2012. SPLOST 2012 was passed by voter referendum on November 8, 2011. Collections started April 1, 2012 with $5 million in projects. The 2012 SPLOST ended March 31, 2018. The projects include: Fire Services ($598 thousand), 911 Dispatch ($140 thousand), Emergency Medical Services ($184 thousand), Sheriff ($250 thousand), Recreation ($300 thousand), Animal Control ($14.5 thousand), Senior Center ($10 thousand), Appraiser's Office ($9.5 thousand), Library ($10 thousand), Public Works

($895 thousand), and Roads ($1.5 million). The Municipalities' SPLOST Funded projects include: City of Monticello projects ($950 thousand), and the City of Shady Dale ($150 thousand). For the Fiscal Year ending June 30, 2019, $3 thousand in revenue was collected, and $720 thousand was spent in expenditures.

LMIG. An Impact Fee Ordinance, meeting the requirements of the Georgia Development Impact Fee Act (O.C.G.A 3671-1), was adopted May 7, 2007. This ordinance provided for impact fees to be assessed against new residential and commercial construction in unincorporated Jasper County, with collections to be used for maintenance of existing service levels of such public services as Libraries, Parks and Recreation, Fire Protection, County Jail, Sheriff, and E-911. For FY2019, $116 thousand in revenue was collected. As of June 30, 2019, the fund balance increased $96 thousand to total $328 thousand for adopted projects.

This fund was created specifically to record activities related to the Local Maintenance & Improvement Grant (LMIG) funds disbursed by the Georgia Department of Transportation. These funds are restricted to use for the funding of approved County road projects. For FY 2019, $$719 thousand in revenue was received by the County. As of June 30, 2019, the fund balance decreased $440 thousand to total $99 thousand for approved road projects.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for its governmental and business-type activities as of June 30, 2019, amounts to $7.1million. The investment in capital assets includes land, building improvements, equipment, infrastructure, and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the county such as roads, bridges, streets, sidewalks, drainage systems, and other similar items. The table below provides a summary of capital assets. Additional information on capital assets can be found in Note 7 of the notes in the financial statements of this report.

Capital Assets for Fiscal Year 2019
(Net of Depreciation)

	Governmental Activities		Business-type Activities		Total Capital Assets	
	2019	2018	2019	2018	2019	2018
Land	$ 68,000	$ 68,000	$ 1,500	$ 1,500	$ 69,500	$ 69,500
Construction in Progress	750,000	71,369	-		750,000	71,369
Buildings	6,422,299	6,415,304	12,949	12,949	6,435,248	6,428,253
Machinery & Equipment	3,932,137	3,758,319	710,176	710,176	4,642,313	4,468,495
Infrastructure	3,184,528	2,376,906			3,184,528	2,376,906
Site Improvements	75,708	75,708	134,846	123,317	210,554	199,025
Vehicles	5,036,906	4,725,965	-	-	5,036,906	4,725,965
Less Accumulated Depreciation	(12,489,801)	(11,731,405)	(676,128)	(658,696)	(13,165,929)	(12,390,101)
Total	$ 6,979,777	$ 5,760,166	$ 183,343	$ 189,246	$ 7,163,120	$ 5,949,412

Long-Term Debt

As of June 30, 2019, Jasper County had a net of $2.7 million in total outstanding long-term debt, including compensated absences. Governmental activities long-term debt of $1.3 million for FY2019 includes financing for motor graders for maintaining county roads, additional sheriff patrol vehicles for the safety of county citizens and an ambulance for improved EMS service. Governmental activities long term debt of $12 thousand supports the County's investment in the Four County Development Authority's Stanton Springs Development. In business activities, $1.3 million is attributed to Landfill Closure and Post-Closure Care. Below is a summary table of long-term debt compared to prior year. For further information on the County's debt, refer to Note 10 of the notes in the financial statements of this report.

Outstanding Debt for Fiscal Year 2019

	Governmental Activities		Business-Type Activities		Total Outstanding Debt	
	2019	2018	2019	2018	2019	2018
Contracts Payable	$ 12,515	$ 16,003	$ -	$ -	$ 12,515	$ 16,003
Capital Lease Obligation	1,112,192	1,282,126	-	49,102	1,112,192	1,331,228
Net Penion Liability	57,873	(500,701)	-	-	57,873	(500,701)
Landfill Closure and Post-Closure Care	-	-	1,377,229	1,335,263	1,377,229	1,335,263
Compensated Absences	181,225	153,318	-	-	181,225	153,318
Total	$ 1,363,805	$ 950,746	$ 1,377,229	$ 1,384,365	$ 2,741,034	$ 2,335,111

Component Units

The Jasper County Health Department, Jasper County Joint 911 Authority, and Development Authority of Jasper County are classified as component units due to their unique relationship to the local governing authority. Financial statements provided by component units reflect their most recent available audited statements.

Economic Factors

The County is 370 square miles and includes two incorporated cities, Monticello (the county seat) and Shady Dale. As of July 1, 2019, The United States Census Bureau reports an estimated County population of 14,219 which is a 4.0% increase over the 2013 census of 13,601. There are 6,505 residential dwellings within Jasper County with an average value of $122,300.

As mentioned previously, the local governments, Board of Education, Southern Crescent Technical College, Jasper County Development Authority, and the Chamber of Commerce, are all working together to establish a framework and strategic plan to attract new industry and provide incentives for major facility and production expansion to some existing businesses and industries. Efforts are also under way to align educational programs to meet the needs of new industry moving into the region, such as Shire in Covington.

Norton Packaging built a new manufacturing facility in the industrial park, leaving one last 5-acre space available. Potential locations for a new industrial park are being evaluated, along with projects that will repurpose and market existing vacant properties to attract new owners and businesses. A major road-widening project was completed to expand Highway 16 from downtown Monticello toward Jackson Lake. The roadway improvements will help create a vibrant commercial corridor to attract healthcare, retail and restaurants, and increase retention of sales tax dollars within the County.

Requests for Information

This report was prepared by the Finance Department. Questions concerning this report or request for additional information can be obtained by contacting the County Manager or Finance Director at Jasper County Board of Commissioners, Finance Department, 126 W. Greene Street, Suite 17, Monticello, Georgia 31064 or by phone (706) 468-4900.

FINANCIAL STATEMENTS

JASPER COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2019

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Current Assets				
Cash and cash equivalents	$ 9,234,062	$ 1,071,420	$ 10,305,482	$ 618,823
Receivables, net of allowance				
Taxes	370,148	-	370,148	-
Accounts	20,310	84,621	104,931	40,491
Other	15,554	-	15,554	-
Internal balances	19,413	(19,413)	-	-
Due from other governments	337,506	-	337,506	19,760
Lease receivable	-	-	-	6,037,907
Prepaid items	73,424	-	73,424	3,600
Investment in joint venture	2,283,009	-	2,283,009	-
Total current assets	12,353,426	1,136,628	13,490,054	6,720,581
Non-current Assets				
Capital assets				
Nondepreciable	818,000	1,500	819,500	625,702
Depreciable, net	6,161,777	181,843	6,343,620	147,067
Total long-term assets	6,979,777	183,343	7,163,120	772,769
Total Assets	19,333,203	1,319,971	20,653,174	7,493,350
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related				
to pensions	689,670	-	689,670	101,838
to OPEB	-	-	-	51,602
Total Deferred Outflows of Resources	689,670	-	689,670	153,440

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2019
(CONTINUED)

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
LIABILITIES				
Current Liabilities				
Accounts payable	778,773	64,473	843,246	27,053
Retainage payable	115,384		115,384	-
Accrued expenses	111,216	-	111,216	15,354
Contracts payable	3,653	-	3,653	-
Capital lease payable	267,643	-	267,643	-
Compensated absences	181,225	-	181,225	7,029
Notes payable	-	-	-	12,529
Bonds payable	-	-	-	362,324
Landfill closure and post-closure care payable	-	41,966	41,966	-
Total current liabilities	1,457,894	106,439	1,564,333	424,289
Long-term Liabilities				
Landfill closure and post-closure care payable	-	1,335,263	1,335,263	-
Contracts payable	8,862	-	8,862	-
Compensated absences	-	-	-	21,166
Capital lease payable	844,549	-	844,549	-
Bonds payable	-	-	-	5,690,429
Net pension liability	57,873	-	57,873	359,156
Net OPEB liability	-	-	-	130,984
Total long-term liabilities	911,284	1,335,263	2,246,547	6,201,735
Total Liabilities	2,369,178	1,441,702	3,810,880	6,626,024
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related				
to pensions	215,865	-	215,865	28,386
to OPEB	-	-	-	89,809
Total Deferred Inflows of Resources	215,865	-	215,865	118,195
NET POSITION				
Net investment in capital assets	5,867,585	183,343	6,050,928	760,240
Restricted for				
Capital outlay	2,326,581	-	2,326,581	111,135
Law enforcement	25,282	-	25,282	-
Animal control	5,166	-	5,166	-
Court programs	170,357	-	170,357	-
Unrestricted (Deficit)	9,042,859	(305,074)	8,737,785	31,196
Total Net Position (Deficit)	$ 17,437,830	$ (121,731)	$ 17,316,099	$ 902,571

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	$ 2,464,841	$ 483,558	$ 818,731	$ -
Public safety	4,933,644	364,006	109,885	-
Public works	2,805,123	-	-	724,638
Judicial	1,029,124	-	-	-
Health and welfare	356,674	294,647	199,350	685,291
Culture and recreation	331,533	66,884	10,000	-
Interest on long-term debt	43,107	-	-	-
Total governmental activities	11,964,046	1,209,095	1,137,966	1,409,929
Business-Type Activities				
Landfill	292,953	119,660	-	-
Curbside	755,978	762,383	-	-
Total business-type activities	1,048,931	882,043	-	-
Total Primary Government	$ 13,012,977	$ 2,091,138	$ 1,137,966	$ 1,409,929
Component Units				
Jasper County Health Department	$ 398,095	$ 199,569	$ 289,775	$ -
Jasper County Joint 911 Authority	540,075	263,887	353,445	-
Development Authority of Jasper County	2,999,730	-	420,457	-
Total Component Units	$ 3,937,900	$ 463,456	$ 1,063,677	$ -
General Revenues				
Property tax				
Sales tax				
Other tax				
Interest earnings				
Miscellaneous				
Total General Revenues				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position (Deficit) - Beginning of year				
Net Position (Deficit) - End of year				

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
$ (1,162,552)	$ -	$ (1,162,552)	
(4,459,753)	-	(4,459,753)	
(2,080,485)	-	(2,080,485)	
(1,029,124)	-	(1,029,124)	
822,614	-	822,614	
(254,649)	-	(254,649)	
(43,107)	-	(43,107)	
(8,207,056)	-	(8,207,056)	
-	(173,293)	(173,293)	
-	6,405	6,405	
-	(166,888)	(166,888)	
(8,207,056)	(166,888)	(8,373,944)	
			$ 91,249
			77,257
			(2,579,273)
			(2,410,767)
6,015,621	-	6,015,621	-
1,703,993	-	1,703,993	-
2,025,663	-	2,025,663	-
42,161	7,053	49,214	2,754
191,559	-	191,559	1,251
9,978,997	7,053	9,986,050	4,005
(134,483)	134,483	-	-
9,844,514	141,536	9,986,050	4,005
1,637,458	(25,352)	1,612,106	(2,406,762)
15,800,372	(96,379)	15,703,993	3,309,333
$ 17,437,830	$ (121,731)	$ 17,316,099	$ 902,571

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Capital Projects Funds		Other Governmental Funds	Total Governmental Funds
		2012 SPLOST	LMIG		
ASSETS					
Cash and cash equivalents	$ 6,063,246	$ 1,463,582	$ -	$ 1,707,234	$ 9,234,062
Receivables					
Property taxes	370,148	-	-	-	370,148
EMS collections	20,310	-	-	-	20,310
Other receivables	15,554	-	-	-	15,554
Due from other funds	446,299	-	394,024	-	840,323
Due from other governments	163,747	-	-	173,759	337,506
Prepaid items	73,424	-	-	-	73,424
Total Assets	$ 7,152,728	$ 1,463,582	$ 394,024	$ 1,880,993	$ 10,891,327
LIABILITIES					
Accounts payable	$ 337,838	$ 94,676	$ 294,735	$ 51,524	$ 778,773
Retainage payable	-	50,964	-	64,420	115,384
Accrued expenditures	90,874	-	-	-	90,874
Due to other funds	435,938	377,809	-	7,163	820,910
Escrow payable	20,342	-	-	-	20,342
Total Liabilities	884,992	523,449	294,735	123,107	1,826,283
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	167,786	-	-	-	167,786
Total Deferred Inflow of Resources	167,786	-	-	-	167,786
FUND BALANCES					
Nonspendable	73,424	-	-	-	73,424
Restricted	5,166	940,133	99,289	1,482,798	2,527,386
Assigned	1,382,704	-	-	275,088	1,657,792
Unassigned	4,638,656	-	-	-	4,638,656
Total Fund Balances	6,099,950	940,133	99,289	1,757,886	8,897,258
Total liabilities, deferred inflows of resources and fund balances	$ 7,152,728	$ 1,463,582	$ 394,024	$ 1,880,993	$ 10,891,327

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2019

Total Fund Equity per Balance Sheet of Governmental Funds	$ 8,897,258
Amounts reported for governmental activities in the Statement of Net Position differ from amounts reported in the Balance Sheet of Governmental Funds due to the following:	
Investment in joint venture is not available during the current period and therefore, is not reported in the funds.	2,283,009
Capital Assets	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. However, in the statement of net position the cost of these assets are capitalized and expensed over their estimated lives through annual depreciation expense.	
Cost of the assets	19,469,578
Less accumulated depreciation	(12,489,801)
Deferred outflows of resources	
Related to pensions	689,670
Revenues	
Some of the government's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are unearned in the funds.	167,786
Liabilities	
Liabilities, including bonds, capital leases and compensated absences are not due and payable in the current period and therefore are not reported in the funds:	
Capital leases payable	(1,112,192)
Contracts payable	(12,515)
Net pension liability	(57,873)
Compensated absences	(181,225)
Deferred inflows of resources	
Related to pensions	(215,865)
Total Net Position of Governmental Activities	$ 17,437,830

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

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

	General Fund	Capital Projects Funds		Other Governmental Funds	Total Governmental Funds
		2012 SPLOST	LMIG		
REVENUES					
Taxes	$ 8,727,462	$ -	$ -	$ 1,020,356	$ 9,747,818
Intergovernmental	1,235,849	-	719,174	947,652	2,902,675
Licenses and permits	113,746	-	-	115,643	229,389
Fines and forfeitures	279,147	-	-	59,942	339,089
Charges for Services	639,107	-	-	1,510	640,617
Interest earnings	40,643	3,793	-	3,189	47,625
Other revenues	94,603	-	-	100	94,703
Total Revenues	11,130,557	3,793	719,174	2,148,392	14,001,916
EXPENDITURES					
Current					
General government	1,964,442	-	-	27,453	1,991,895
Public safety	4,633,339	-	-	42,968	4,676,307
Public works	1,902,107	240,094	620,105	26,592	2,788,898
Judicial	947,514	-	-	-	947,514
Health and welfare	353,398	2,087	-	-	355,485
Culture and recreation	314,277	-	-	-	314,277
Intergovernmental	194,015	-	-	224,478	418,493
Debt Service					
Principal	618,015	56,319	-	-	674,334
Interest and fiscal charges	40,042	3,065	-	-	43,107
Capital Outlay	-	418,791	538,775	742,488	1,700,054
Total Expenditures	10,967,149	720,356	1,158,880	1,063,979	13,910,364
Excess (Deficiency) of Revenues Over (Under) Expenditures	163,408	(716,563)	(439,706)	1,084,413	91,552
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	14,102	-	-	13,908	28,010
Transfers to other funds	(162,493)	-	-	-	(162,493)
Proceeds from capital leases	504,400	-	-	-	504,400
Insurance recoveries	96,856	-	-	-	96,856
Total other financing sources (uses)	452,865	-	-	13,908	466,773
Net change in fund balances	616,273	(716,563)	(439,706)	1,098,321	558,325
Fund Balance, beginning of year	5,483,677	1,656,696	538,995	659,565	8,338,933
Fund Balance, end of year	$ 6,099,950	$ 940,133	$ 99,289	$ 1,757,886	$ 8,897,258

See accompanying notes to the financial statements.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Net Changes In Fund Balances - Total Governmental Funds	$ 558,325
Amounts reported for governmental activities in the Statement of Activities differ from amounts reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances due to the following:	
Investment in joint venture is not available during the current period	
Change in investment in joint venture	(280,367)
Net pension asset	
Net pension asset is not available during the current period and therefore, is not reported in the funds.	
Decrease in net pension asset	(500,701)
Governmental funds report capital outlays as expenditures.	
However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.	
Depreciation expense	(817,376)
Capital outlay	2,036,987
Other financing sources (uses) are reported on the fund level operating statement but are reported as a liability on the government-wide financial statements.	
Proceeds from capital lease	(504,400)
Deferred outflows of resources related to pensions is not available during the current period	
Change in deferred outflows of resources related to pensions	349,076
Long-term Debt	
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:	
Capital leases	674,334
Contract payable	3,488
Net pension liability	(57,873)
Compensated absences	(27,907)
Deferred inflows of resources related to pensions is not available during the current period and therefore is not reported in the funds.	
Change in deferred inflows of resources related to pensions	286,290
Revenues	
Because some revenues will not be collected for several months after the government's year end, they are not considered available revenues and are unearned in the governmental funds. Unearned revenues decreased by this amount during the year.	(82,418)
Change in Net Position of Governmental Activities	$ 1,637,458

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Final Budget	2019 Actual	Variance with Final Budget
REVENUES				
Taxes				
Property taxes	$ 5,888,000	$ 5,915,500	$ 6,018,162	$ 102,662
Sales taxes	595,000	596,773	683,637	86,864
Other taxes	1,698,100	1,698,853	2,025,663	326,810
Intergovernmental	947,154	1,064,468	1,235,849	171,381
Licenses and permits	95,100	99,800	113,746	13,946
Fines and forfeitures	270,000	270,000	279,147	9,147
Charges for services	649,500	655,067	639,107	(15,960)
Interest earnings	11,000	11,000	40,643	29,643
Miscellaneous	14,900	39,253	94,603	55,350
Total Revenues	10,168,754	10,350,714	11,130,557	779,843
EXPENDITURES				
Current				
General government				
Board of commissioners	362,659	249,061	249,011	50
Executive	192,297	194,349	194,349	-
Tax commissioners office	211,153	214,510	214,510	-
Tax assessors	279,026	311,351	308,637	2,714
Elections	28,942	28,118	26,303	1,815
Registrars	58,339	60,187	60,186	1
Financial administration	123,145	125,914	115,236	10,678
Human resources	102,027	103,055	74,932	28,123
Public buildings	177,800	180,943	180,943	-
Planning & Zoning office	179,797	188,305	188,279	26
Library	112,985	114,758	114,758	-
Animal control	130,825	133,053	126,785	6,268
Economic development	107,513	107,513	107,513	-
Conservation salary	3,000	3,000	3,000	-
Total General Government	2,069,508	2,014,117	1,964,442	49,675

See accompanying notes to the financial statements.

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)

	Original Budget	Final Budget	2019 Actual	Variance with Final Budget
Judicial				
Superior court	$ 356,022	$ 359,803	$ 350,224	$ 9,579
Probate court	193,742	195,591	195,481	110
Magistrate court	108,763	118,478	118,477	1
Juvenile court	5,300	6,071	6,531	(460)
Courthouse security	117,579	120,328	120,275	53
Other court costs	172,335	173,264	156,526	16,738
Total Judicial	953,741	973,535	947,514	26,021
Public Safety				
Sheriff's office	2,250,215	2,413,134	2,323,257	89,877
Jail operations	833,808	902,945	899,527	3,418
Fire protection	1,088,542	1,111,356	1,057,110	54,246
E911	353,445	362,715	353,445	9,270
Total Public Safety	4,526,010	4,790,150	4,633,339	156,811
Public Works	1,771,821	1,793,883	1,902,107	(108,224)
Total Public Works	1,771,821	1,793,883	1,902,107	(108,224)
Health and Welfare				
Health department	54,967	54,967	54,967	-
Emergency management agency	12,566	12,566	11,576	990
Coroner	25,460	25,470	16,726	8,744
County welfare	10,375	10,375	10,375	-
Senior Center	193,759	263,424	259,754	3,670
Total Health and Welfare	297,127	366,802	353,398	13,404
Culture and Recreation				
Recreation	245,548	268,124	266,604	1,520
County extension service	46,877	47,673	47,673	-
Total Culture and Recreation	292,425	315,797	314,277	1,520

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)

	Original Budget	Final Budget	2019 Actual	Variance with Final Budget
Intergovernmental				
Jasper County Board of Education	$ 32,500	$ 33,253	$ 33,252	$ 1
Jasper County Water Sewer Authority	42,900	42,900	42,900	-
Other	60,036	60,036	60,036	-
Family Connection	8,500	58,500	57,827	673
Total Intergovernmental	143,936	194,689	194,015	674
Debt Service				
Principal retirement	200,709	624,113	618,015	6,098
Interest and fiscal charges	40,440	41,445	40,042	1,403
Total Debt Service	241,149	665,558	658,057	7,501
Total Expenditures	10,295,717	11,114,531	10,967,149	147,382
Excess Revenue Over (Under) Expenditures	(126,963)	(763,817)	163,408	927,225
OTHER FINANCING SOURCES (USES)				
Transfer from Curbside	14,102	14,102	14,102	-
Transfer to Capital Improvement	-	-	(13,908)	(13,908)
Transfer to Landfill	(148,585)	(148,585)	(148,585)	-
Proceeds from capital leases	-	547,926	504,400	(43,526)
Insurance recoveries	-	18,435	96,856	78,421
Total Other Financing Sources (Uses)	(134,483)	431,878	452,865	20,987
Net Change in Fund Balances	(261,446)	(331,939)	616,273	948,212
Fund Balances - Beginning of Year	5,483,677	5,483,677	5,483,677	-
Fund Balances - End of Year	$ 5,222,231	$ 5,151,738	$ 6,099,950	$ 948,212

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2019

	Business-type Activities - Enterprise Funds		
	Landfill	Curbside	Total
ASSETS			
Current Assets			
Cash and cash equivalents	$ 901,692	$ 169,728	$ 1,071,420
Receivables			
Accounts, net	2,608	82,013	84,621
Due from other funds	41,914	-	41,914
Total Current Assets	946,214	251,741	1,197,955
Long-Term Assets			
Capital Assets			
Nondepreciable	1,500	-	1,500
Depreciable, net	181,843	-	181,843
Total Long-Term Assets	183,343	-	183,343
Total Assets	1,129,557	251,741	1,381,298
LIABILITIES			
Current Liabilities			
Accounts payable	3,146	61,327	64,473
Due to other funds	-	61,327	61,327
Landfill closure and post-closure care payable	41,966	-	41,966
Total Current Liabilities	45,112	122,654	167,766
Long-Term Liabilities			
Landfill closure and post-closure care payable	1,335,263	-	1,335,263
Total Long-Term Liabilities	1,335,263	-	1,335,263
Total Liabilities	1,380,375	122,654	1,503,029
NET POSITION			
Investment in capital assets	183,343	-	183,343
Unrestricted (Deficit)	(434,161)	129,087	(305,074)
Total Net Position (Deficit)	$ (250,818)	$ 129,087	$ (121,731)

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Business-type Activities - Enterprise Funds		
	Landfill	Curbside	Total
Operating Revenues			
Charges for services	$ 119,660	$ 762,383	$ 882,043
Total Operating Revenues	119,660	762,383	882,043
Operating Expenses			
Salaries and benefits	44,080	20,000	64,080
Purchased services	128,222	735,926	864,148
Repairs and maintenance	33,471	-	33,471
Postclosure	41,966	-	41,966
Other	26,753	52	26,805
Depreciation	17,432	-	17,432
Total Operating Expenses	291,924	755,978	1,047,902
Operating Income (Loss)	(172,264)	6,405	(165,859)
Non-Operating Revenues			
Interest earnings	810	6,243	7,053
Interest expense	(1,029)	-	(1,029)
Total Non-operating Revenues	(219)	6,243	6,024
Income (Loss) before Transfers	(172,483)	12,648	(159,835)
Transfers (to) from Other Funds	148,585	(14,102)	134,483
Change in Net Position	(23,898)	(1,454)	(25,352)
Net Position (Deficit), beginning of year	(226,920)	130,541	(96,379)
Net Position (Deficit), end of year	$ (250,818)	$ 129,087	$ (121,731)

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Business-type Activities - Enterprise Funds		
	Landfill	Curbside	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers and other users	$ 133,149	$ 758,658	$ 891,807
Cash payments to employees for services	(44,080)	(20,000)	(64,080)
Cash payments for goods and services	(298,502)	(902,480)	(1,200,982)
Net Cash Provided by (Used in) Operating Activities	(209,433)	(163,822)	(373,255)
Cash Flows from Capital and Related Financing Activities			
Principal payments on long-term borrowings	(49,102)	-	(49,102)
Interest payments on long-term borrowings	(1,029)	-	(1,029)
Capital asset purchase	(11,529)	-	(11,529)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(61,660)	-	(61,660)
Cash Flows from Noncapital Financing Activities			
Transfers from other funds	148,585	(14,102)	134,483
Net Cash Flows from Noncapital Financing Activities	148,585	(14,102)	134,483
Cash Flows from Investing Activities			
Interest earnings	810	6,243	7,053
Net Cash Flows from Investing Activities	810	6,243	7,053
Net Increase (Decrease) in Cash and Cash Equivalents	(121,698)	(171,681)	(293,379)
Cash and Cash Equivalents, Beginning of Year	1,023,390	341,409	1,364,799
Cash and Cash Equivalents, End of Year	$ 901,692	$ 169,728	$ 1,071,420

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)

Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities	Business-type Activities - Enterprise Funds		
	Landfill	Curbside	Total
Operating Income (Loss)	$ (172,264)	$ 6,405	$ (165,859)
Adjustments			
Depreciation	17,432	-	17,432
(Increase) Decrease in Assets			
Accounts receivable	13,489	(3,725)	9,764
Interfund receivable	(41,914)	-	(41,914)
Increase (Decrease) in Liabilities			
Accounts payable	(15,155)	-	(15,155)
Interfund payable	(52,987)	(166,502)	(219,489)
Postclosure costs	41,966	-	41,966
Net Cash Provided by (Used in) Operating Activities	$ (209,433)	$ (163,822)	$ (373,255)

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA

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

	2019
ASSETS	
Cash and cash equivalents	$ 1,514,852
LIABILITIES	
Due to others	$ 1,426,419
Due to others - escrow	75,403
Due to others - custodial	13,030
Total Liabilities	$ 1,514,852

See accompanying notes to the financial statements.

JASPER COUNTY, GEORGIA
COMBINING STATEMENTS OF NET POSITION
COMPONENT UNITS
JUNE 30, 2019 AND DECEMBER 31, 2018

	June 30 Jasper County Health Department	June 30 Jasper County Joint 911 Authority	December 31 Development Authority of Jasper County	Total
ASSETS				
Current Assets				
Cash and cash equivalents	$ 167,528	$ 122,918	$ 328,377	$ 618,823
Receivables				
Accounts	-	40,491	-	40,491
Intergovernmental	19,760	-	-	19,760
Lease receivable	-	-	6,037,907	6,037,907
Prepaid items	-	-	3,600	3,600
Non-current Assets				
Capital Assets				
Nondepreciable	-	-	625,702	625,702
Depreciable capital assets, net	5,549	141,518	-	147,067
Total Assets	192,837	304,927	6,995,586	7,493,350
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related				
to pensions	72,936	28,902	-	101,838
to OPEB	51,602	-	-	51,602
Total Deferred Outflows of Resources	124,538	28,902	-	153,440
LIABILITIES				
Current Liabilities				
Accounts payable	3,743	5,791	17,519	27,053
Accrued expenses	4,425	10,929	-	15,354
Compensated absences	-	7,029	-	7,029
Notes payable	-	12,529	-	12,529
Bonds payable	-	-	362,324	362,324
Long-term Liabilities				
Compensated absences	21,166	-	-	21,166
Bonds payable	-	-	5,690,429	5,690,429
Net pension liability	240,084	119,072	-	359,156
Net OPEB liability	130,984	-	-	130,984
Total Liabilities	400,402	155,350	6,070,272	6,626,024
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related				
to pensions	23,238	5,148	-	28,386
to OPEB	89,809	-	-	89,809
Total Deferred Inflows of Resources	113,047	5,148	-	118,195
NET POSITION				
Net investment in capital assets	5,549	128,989	625,702	760,240
Restricted for:				
Capital projects	-	-	111,135	111,135
Unrestricted (Deficit)	(201,623)	44,342	188,477	31,196
Total Net Position (Deficit)	$ (196,074)	$ 173,331	$ 925,314	$ 902,571

See accompanying notes to the basic financial statements.

JASPER COUNTY, GEORGIA
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED JUNE 30, 2019 AND DECEMBER 31, 2018

	June 30 Jasper County Health Department	June 30 Jasper County Joint 911 Authority	December 31 Development Authority of Jasper County	Total
EXPENSES				
General government	$ -	$ 539,147	$ -	$ 539,147
Health and welfare	398,095	-	-	398,095
Economic development	-	-	2,999,730	2,999,730
Interest	-	928	-	928
Total Expenses	398,095	540,075	2,999,730	3,937,900
REVENUES				
Program revenues				
Charges for services	199,569	263,887	-	463,456
Operating grants and contributions	289,775	353,445	420,457	1,063,677
Total Program Revenues	489,344	617,332	420,457	1,527,133
Net Program (Expense)	91,249	77,257	(2,579,273)	(2,410,767)
General Revenues:				
Interest earnings	151	100	2,503	2,754
Miscellaneous	-	251	1,000	1,251
Total General Revenues	151	351	3,503	4,005
Change in Net Position	91,400	77,608	(2,575,770)	(2,406,762)
Net Position (Deficit), Beginning of Year	(287,474)	95,723	3,501,084	3,309,333
Net Position (Deficit), End of Year	$ (196,074)	$ 173,331	$ 925,314	$ 902,571

See accompanying notes to the basic financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Jasper County, Georgia (the "County") was chartered by an act of the General Assembly of the State of Georgia. The County operates under a County Commission form of government and provides the following services as authorized by state law: general administrative services, public safety, roads and bridges, courts and health and welfare. The County also operates two enterprise funds, a landfill and curbside pickup.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

The most significant of the County's accounting policies are described below.

A. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Jasper County (the primary government) and any component units. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationships with the County. In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards Board (GASB) No. 61 "The Financial Reporting Entity: Omnibus, an amendment of GASB Statement No. 14 and 34," the County's relationships with other governments and agencies have been examined. The financial statements of each component unit have been included as a discretely presented component unit. The component unit columns in the combined financial statements include the financial data for the Jasper County Joint 911 Authority, as of June 30, 2019, the Development Authority of Jasper County, as of December 31, 2018 and the Jasper County Health Department, as of June 30, 2019. The financial information for the component units is reported in columns separate from the County's financial information to emphasize that it is legally separate from the County.

Jasper County Joint 911 Authority – The Authority provides emergency call answering services and day to day radio communications dispatch services for law enforcement, emergency management, fire and emergency medical service. The Authority receives funding from Jasper County. The Authority is governed by a board comprised of five (5) members appointed by the County, three (3) members by the City of Monticello, and one (1) member by the City of Shady Dale. Specific information relative to the Authority may be obtained at the Jasper County Commissioner's Office. The Authority does not issue separate financial statements.

Development Authority of Jasper County – The Authority exists for the purpose of promoting and developing for the public good and general welfare, industry and trade, trade commerce and employment opportunity in the County. The County makes all appointments to the Board. The County provides significant operating subsidies to the Authority. The Authority maintains its financial records on a calendar year ending December 31.

Jasper County Health Department – This agency offers immunizations and other direct health service to citizens of Jasper County as well as inspections and other preventive types of services. While a local board is appointed to oversee the operations of this agency, it is a state dependent agency. The County appoints the voting majority of the board. The County provides significant operating subsidies to the department. The Health Department maintains its financial records on a fiscal year ending June 30.

Complete financial statements of the individual component units can be obtained directly from their administrative office as follows:

Development Authority of Jasper County
P.O. Box 270
Monticello, GA 31064

Jasper County Board of Health
336 East Green Street
Monticello, GA 31064

B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements – The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information on all of the nonfiduciary activities of the primary government and its component units. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and grants and County's general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers.

The statement of net position presents the financial position of the governmental and business-type activities of the County and it's discretely presented component units at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are

those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which function the revenues are restricted.

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements – During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary and fiduciary funds.

Major individual governmental and enterprise funds are reported in separate columns.

Fund Accounting – The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds – Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

The General Fund – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Georgia.

The 2012 SPLOST Capital Project Fund – The capital project fund collects sales taxes and uses these revenues to complete various budgeted roads, streets, and bridges projects, recreation projects and public safety projects.

The LMIG Capital Project Fund – The capital project fund collects the Georgia Department of Transportation Local Maintenance & Improvement Grant proceeds and uses these revenues to compete capital projects approved for those funds.

Proprietary Funds – Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The proprietary funds are classified as enterprise funds. The County's two enterprise funds are reported as major funds. The following describes the County's enterprise funds:

The Landfill Fund – This fund is used to account for the operation of the County's landfill.

The Curbside Fund – This fund is used to account for the operation of the curbside sanitation services.

Agency Funds – Agency Funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals.

C. Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The

statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures. Agency funds use the accrual basis of accounting to recognize assets and liabilities.

Revenues – Exchange Transactions – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenues – Non-exchange Transactions – Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (Note 6) Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes and federal and state grants.

Unearned Revenue – Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as unearned revenue (i.e., they are measurable but not available) rather than as revenue.

Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as unearned revenue.

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

E. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

F. Receivables

All trade and property tax receivables are reported net of an allowance for uncollectible, where applicable.

G. Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures / expenses when consumed rather than when purchased.

I. Capital Assets

Capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. Capital assets utilized by enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the enterprise funds' statement of net position.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at acquisition value at the date donation. The County maintains a capitalization threshold of five thousand dollars. The County began reporting infrastructure consisting of roads and bridges on January 1, 2004. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land, right-of-ways and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement.

Depreciation is computed using the straight-line method over the following useful lives:

	Estimated Lives	
Asset Class	Governmental Activities	Business-Type Activities
Buildings	20-40 Years	25-40 Years
Machinery and Equipment	3-10 Years	3-10 Years
Vehicles	3-10 Years	3-5 Years
Site Improvements	5-10 Years	5-10 Years
Infrastructure	20-30 Years	20-30 Years

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

J. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are not vested.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Proprietary funds report the total compensated liability in each individual fund at the fund reporting level. Governmental funds report the compensated absence liability at the fund reporting level only "*when due.*"

K. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources (expense / expenditures) until then. The County has one item that qualifies for reporting in this category. The deferred outflow of resources related to the pension plans. This amount is deferred and will be recognized as a reduction of the net pension liability in future years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of deferred inflows of resources. One type is reported at the government-wide level for deferred inflows of resources for the net difference between projected and actual earnings on pension plan investments and one type is reported at the governmental fund level, which arises only under a modified accrual basis of accounting. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and an intergovernmental grant. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

L. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Capital leases are recognized as a liability in the governmental fund financial statements when due.

M. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

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

N. Fund Equity

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

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

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

- Committed
- Assigned
- Unassigned

The County's fund balance policy requires a minimum level of unassigned fund balance of no less than 25% of the general fund revenue budget at the fiscal year end. It is the County's goal to maintain an unrestricted fund balance of 50% of the general fund revenue budget, and during no time unless a catastrophic event occurs shall the unrestricted fund balance drop below 45% of the County's general fund revenue budget.

The following is a summary of the fund balance classifications as of June 30, 2019:

	General Fund	2012 SPLOST	LMIG	Nonmajor Governmental	Total
Fund Balances:					
Nonspendable					
Prepaids	$ 73,424	$ -	$ -	$ -	$ 73,424
Restricted for:					
Law enforcement	-	-	-	25,282	25,282
Animal control	5,166	-	-	-	5,166
Court programs	-	-	-	170,357	170,357
Capital outlay	-	940,133	99,289	1,287,159	2,326,581
Assigned for:					
Working capital	1,000,000	-	-	-	1,000,000
Juvenile court	4,383	-	-	-	4,383
Recreation	6,383	-	-	-	6,383
Capital outlay	-	-	-	275,088	275,088
Fund Balance					
FY20 appropriation	371,938	-	-	-	371,938
Unassigned	4,638,656	-	-	-	4,638,656
Total Fund Balances	$6,099,950	$ 940,133	$ 99,289	$ 1,757,886	$8,897,258

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for Landfill and Curbside services. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. Investment earnings are classified as nonoperating revenues. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

P. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets or from grants or outside contributions of resources restricted to capital acquisition and construction.

Q. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and the after non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business type activities column are eliminated.

R. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

An annual operating budget is prepared for the general fund and all special revenue funds. The general fund and special revenue funds are subject to budgetary control on a departmental basis within each individual fund. Budgets are prepared for the capital projects funds on a project-length basis, which usually covers two or more years. The budget resolution reflects the total of each department's appropriation in each fund.

The general fund budget is adopted on a basis consistent with GAAP except that the occurrence of capital lease obligations and the related capital lease expenditures are not budgeted. Budgets for the special revenue funds are adopted on a basis consistent with GAAP. Budgets for capital projects funds are adopted on a basis consistent with GAAP except the budget period is a project period rather than an annual period. Any change in total to a fund or departmental appropriation within a fund requires approval of the County Commission. The County Manager may approve budget transfers within departments. The County Commission must approve transfers between departments.

All unexpended annual appropriations lapse at year-end.

B. Deficit Net Position

The Landfill Fund had a deficit net position of $250,818. The County will closely monitor spending in this fund during future periods.

C. Expenditures over Appropriations

The following had expenditures in excess of appropriations:

Fund	Amount
General:	
Judicial	
Juvenile court	$ 460
Public works	108,224
Transfer to Capital Improvement Fund	13,908
Law Enforcement Confiscation:	
Current	
Public Safety	2,492
Jail:	
Current	
Public Safety	3,307
Capital Outlay	14,512
Drug Education:	
Current	
Public Safety	2,369
Capital Outlay	42,685

D. Funds not Budgeted

The County did not adopt a budget for the Law Library Fund.

NOTE 3 – 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 statues, and County policy, require all deposits (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, countries, or municipalities. As of June 30, 2019, the County had no bank balances that were exposed to custodial credit risk.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2019, consisted of taxes, interest, accounts (billings for user charges, including unbilled utility receivables), and intergovernmental receivables arising from grants. Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

	General Fund	Landfill Fund	Curbside Fund	Total
Receivables:				
Taxes	$ 434,702	$ -	$ -	$ 434,702
Accounts	-	2,608	692,094	694,702
EMS collections	121,009	-	-	121,009
Other	15,554	-	-	15,554
Gross Receivables	571,265	2,608	692,094	1,265,967
Less: Allowance for Uncollectible	(165,253)	-	(610,081)	(775,334)
Net Total Receivables	$ 406,012	$ 2,608	$ 82,013	$ 490,633

NOTE 5 – DUE FROM OTHER GOVERNMENTS

	Federal	State	Other	Total
Fund:				
General	$ 29,904	$ 101,977	$ 31,866	$ 163,747
Nonmajor governmental funds	73,838	-	99,921	173,759
Total	$ 103,742	$ 101,977	$ 131,787	$ 337,506

NOTE 6 – PROPERTY TAXES

The Board of Commissioners levied the 2018 property tax digest on July 12, 2018. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 20, 2018 and were payable within sixty days or December 20, 2018.

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

	Balance 7/1/2018	Additions	Deductions	Transfers	Balance 6/30/2019
Governmental Activities					
Nondepreciable Capital Assets					
Land	$ 68,000	$ -	$ -	$ -	$ 68,000
Construction in progress	71,369	685,291	-	(6,660)	750,000
Total Nondepreciable Capital Assets	139,369	685,291	-	(6,660)	818,000
Depreciable Capital Assets					
Buildings	6,415,304	6,995	-	-	6,422,299
Machinery and equipment	3,758,319	173,818	-	-	3,932,137
Infrastructure	2,376,906	800,962	-	6,660	3,184,528
Site Improvements	75,708	-	-	-	75,708
Vehicles	4,725,965	369,921	(58,980)	-	5,036,906
Total Depreciable Capital Assets	17,352,202	1,351,696	(58,980)	6,660	18,651,578
Total Capital assets	17,491,571	2,036,987	(58,980)	-	19,469,578
Accumulated Depreciation					
Buildings	4,118,262	214,191	-	-	4,332,453
Machinery and equipment	3,225,913	119,158	-	-	3,345,071
Infrastructure	496,173	143,084	-	-	639,257
Site Improvements	38,866	4,583	-	-	43,449
Vehicles	3,852,191	336,360	(58,980)	-	4,129,571
Total Accumulated Depreciation	11,731,405	817,376	(58,980)	-	12,489,801
Governmental Activities					
Capital Assets, Net	$ 5,760,166	$ 1,219,611	$ -	$ -	6,979,777
			Less related long-term debt outstanding		(1,112,192)
			Net investment in capital assets		$ 5,867,585

Governmental Activities Depreciation Expense	
General Government	$ 40,784
Public Safety	482,390
Public Works	171,793
Judicial	91,593
Health and Welfare	11,256
Culture and Recreation	19,560
Total governmental activities depreciation expense	$ 817,376

	Balance 7/1/2018	Additions	Deductions	Balance 6/30/2019
Business-Type Activities				
Nondepreciable Capital Assets				
Land	$ 1,500	$ -	$ -	$ 1,500
Total Nondepreciable Capital Assets	1,500	-	-	1,500
Depreciable Capital Assets				
Buildings	12,949	-	-	12,949
Machinery and equipment	710,176	-	-	710,176
Improvements	123,317	11,529	-	134,846
Total Depreciable Capital Assets	846,442	11,529	-	857,971
Total Capital Assets	847,942	11,529	-	859,471
Accumulated Depreciation				
Buildings	2,590	1,295	-	3,885
Machinery and equipment	641,579	12,105	-	653,684
Improvements	14,527	4,032	-	18,559
Total Accumulated Depreciation	658,696	17,432	-	676,128
Business-Type Activities Capital Assets, Net	$ 189,246	$ (5,903)	$ -	$ 183,343

Business-type activities depreciation expense	
Landfill	$17,432
Total business-type activities depreciation expense	$17,432

Discretely Presented Component Units

Activity for the Jasper County Health Department for the fiscal year ended June 30, 2019 was as follows:

	Balance 6/30/2018	Additions	Deletions	Balance 6/30/2019
Governmental Activities				
Depreciable capital assets				
Office and medical equipment	$ 44,269	$ 2,031	$ -	$ 46,300
Total capital assets	44,269	2,031	-	46,300
Accumulated depreciation				
Office and medical equipment	(40,108)	(643)	-	(40,751)
Total accumulated depreciation	(40,108)	(643)	-	(40,751)
Governmental capital assets, net	$ 4,161	$ 1,388	$ -	$ 5,549

Governmental activities deprecation expense	
Health	$ 643

Activity for the Jasper County Joint 911 Authority for the fiscal year ended June 30, 2019 was as follows:

	Balance 6/30/2018	Additions	Deletions	Balance 6/30/2019
Governmental Activities				
Depreciable capital assets				
Buildings	$ 100,702	$ -	$ -	$ 100,702
Furniture and equipment	294,980	-	-	294,980
Total capital assets	395,682	-	-	395,682
Accumulated depreciation				
Buildings	(71,761)	(3,357)	-	(75,118)
Furniture and equipment	(152,084)	(26,962)	-	(179,046)
Total accumulated depreciation	(223,845)	(30,319)	-	(254,164)
Governmental capital assets, net	$ 171,837	$ (30,319)	$ -	$ 141,518

Governmental activities deprecation expense	
General government	$ 30,319

Activity for the Development Authority of Jasper County for the fiscal year ended December 31, 2018 was as follows:

	Balance 12/31/2017	Additions	Deletions	Balance 12/31/2018
Governmental Activities				
Nondepreciable Capital Assets				
Land	$ 703,498	$ -	$ (77,796)	$ 625,702
Construction in progress	1,703,564	824,694	(2,528,258)	-
Total Nondepreciable Capital Assets	2,407,062	824,694	(2,606,054)	625,702
Depreciable Capital Assets				
Machinery and equipment	10,044	-	-	10,044
Total Depreciable Capital Assets	10,044	-	-	10,044
Total Capital Assets	2,417,106	824,694	(2,606,054)	635,746
Accumulated Depreciation				
Machinery and equipment	(10,044)	-	-	(10,044)
Total Accumulated Depreciation	(10,044)	-	-	(10,044)
Governmental Capital Assets, Net	$2,407,062	$ 824,694	$(2,606,054)	$ 625,702

Governmental Activities Depreciation Expense	
Economic development	$ -

NOTE 8 – INTERFUND BALANCES, TRANSFERS AND ADVANCES

Interfund balances at June 30, 2019, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The County expects to repay all interfund balances within one year.

The composition of the due to / from other funds as of June 30, 2019 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	2012 SPLOST Fund	$ 377,809
General Fund	Curbside Fund	61,327
LMIG Fund	General Fund	394,024
Landfill Fund	General Fund	41,914
General Fund	Nonmajor Governmental Funds	7,163
Total		$ 882,237

Interfund transfers for the fiscal year ended June 30, 2019, consisted of the following:

Transfers Out:	Transfers In:	Amount
General Fund	Landfill Fund	$ 148,585
General Fund	Nonmajor governmental fund	13,908
Curbside Fund	General Fund	14,102
Total		$ 176,595

Transfers are used to report revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund from which it was originally provided once a project is completed.

All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer.

NOTE 9 – LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the Landfill to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the Landfill reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet. The $1,377,229 reported as landfill closure and post closure care liability at June 30, 2019, represents the cumulative amount reported to date based on the use of 100% of the estimated capacity of the SL landfill site at Highway 212 and 71% of the estimated capacity of the C&D landfill site. These amounts are based on what it would cost to perform all closure and postclosure care in 2019. The County has estimated the closure and post closure costs associated with the landfills to be $1,810,227, leaving $432,998 of closure and post closure costs that has not yet been recognized by the County. The remaining estimated life of the C&D landfill site is 21 years. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

NOTE 10 – LONG-TERM DEBT

County Capital Leases – The County has entered into capital leases for various vehicles. These leases meet the criteria of a capital lease since they transfer benefits and risks of ownership to the lessee at the end of the lease term. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The vehicles acquired by the leases are included in capital assets.

The outstanding balance of the corresponding liabilities is included in long-term debt. All equipment and vehicles acquired by the leases has a five-year estimated useful life. The cost of capital assets held under capital leases is $1,622,545 as of June 30, 2019. For fiscal year 2019, $236,182 was included in depreciation expense, and $1,060,313 was included in accumulated depreciation.

Governmental Activities:

$141,771, 2015 BB&T lease, due in monthly installments of $2,111 through 2021. Interest at 2.32%	$ 45,429
$136,098, 2015 BB&T lease, due in monthly installments of $2,377 through 2020. Interest at 2.32%	2,373
$268,002, 2015 BB&T lease, due in monthly installments of $3,453 through 2022. Interest at 2.26%	84,235
$151,139, 2016 BB&T lease, due in monthly installments of $2,250 through 2022. Interest at 2.31%	71,874
$77,635, 2017 BB&T lease, due in monthly installments of $1,377 through 2022. Interest at 2.49%	43,891
$157,461, 2018 BB&T lease, due in monthly installments of $2,880 through 2023. Interest at 3.72%	125,781
$332,022, 2018 BB&T lease, due in monthly installments of $4,517 through 2025. Interest at 3.86%	286,309
$504,400, 2014 Caterpillar lease, due in monthly installments of $9,609 and a final payment of $9,613 through 2023. Interest at 5.391%	452,300
Total Governmental Activities	$ 1,112,192

Future minimum lease payments are as follows:

	Governmental Activities	
Year	Principal	Interest
2020	$ 267,643	$ 39,493
2021	279,069	31,077
2022	219,285	20,889
2023	189,446	11,748
2024	108,007	3,855
2025	48,742	945
Total	$ 1,112,192	$ 108,007

Contracts Payable - The County is contractually obligated to the purchase of the Four County Industrial site.

In June 2001, Four County Joint Industrial Development Authority issued a note in the amount of $487,760 with the Georgia Environmental Finance Authority (GEFA) to finance the extension of water and waste water service. Jasper County is obligated to pay 9.2% of the debt service on the note, which provides for quarterly payments through July 1, 2022 at an interest rate of 4.65%. During fiscal year 2019, Newton County Water & Sewerage Authority made a debt service payment of $37,910, reducing the County's portion of the debt to $12,515 as of June 30, 2019.

The County's debt service requirements to maturity on the contracts payable are as follows:

Year Ending June 30	Principal	Interest	Total
2020	$ 3,653	$ 519	$ 4,172
2021	3,826	346	4,172
2022	4,007	165	4,172
2023	1,029	12	1,041
	$ 12,515	$ 1,042	$ 13,557

Changes in Long-term Debt – Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2019:

	Outstanding 7/1/2018	Additions	Reductions	Outstanding 6/30/2019	Amounts Due in One Year
Governmental Activities					
Contracts payable	$ 16,003	$ -	$ (3,488)	$ 12,515	$ 3,653
Capital leases	1,282,126	504,400	(674,334)	1,112,192	267,643
Net pension liability/(asset)	(500,701)	807,081	(248,507)	57,873	-
Compensated absences	153,318	179,328	(151,421)	181,225	181,225
Total Governmental Activities	$ 950,746	$1,490,809	$ (1,077,750)	$ 1,363,805	$ 452,521
Business-Type Activities					
Landfill closure and post-closure cost	$ 1,335,263	$ 41,966	$ -	$ 1,377,229	$ 41,966
Capital leases	49,102	-	(49,102)	-	-
Total Business-Type Activities	$ 1,384,365	$ 41,966	$ (49,102)	$ 1,377,229	$ 41,966

The governmental capital lease obligations will be paid from the general fund. The compensated absences liability and net pension liability will be paid from the fund from which the employees' salaries are paid, generally the General Fund.

Discreetly Presented Component Units

Activity for the Jasper County Health Department for the fiscal year ended June 30, 2019 was as follows:

	Outstanding 7/1/2018	Additions	Reductions	Outstanding 6/30/2019	Amounts Due in One Year
Health Department					
Compensated Absences	$ 20,634	$ 16,340	$ (15,808)	$ 21,166	$ -
Net Pension Liability	209,605	30,479	-	240,084	-
Net OPEB Liability	192,876	-	(61,892)	130,984	-
Total Health Department	$ 423,115	$ 46,819	$ (77,700)	$ 392,234	$ -

Activity for the Jasper County Joint 911 Authority for the fiscal year ended June 30, 2019, was as follows:

	Outstanding 7/1/2018	Additions	Reductions	Outstanding 6/30/2019	Amounts Due in One Year
Joint 911 Authority					
Notes Payable	$ 41,916	$ -	$ (29,387)	$ 12,529	$ 12,529
Compensated Absences	6,953	5,926	(5,850)	7,029	7,029
Net Pension Liability	113,274	62,682	(56,884)	119,072	-
Total Joint 911 Authority	$ 162,143	$ 68,608	$ (92,121)	$ 138,630	$ 19,558

Activity for the Development Authority of Jasper County for the year ended December 31, 2018, was as follows:

	Outstanding 1/1/2017	Additions	Reductions	Outstanding 12/31/2018	Amounts Due in One Year
Development Authority					
2013 Revenue bonds	$ 1,962,438	$ -	$ (191,166)	$ 1,771,272	$ 197,312
2015 Revenue bonds	1,800,000	-	-	1,800,000	-
2017 Revenue bonds	2,600,000	-	(118,519)	2,481,481	165,012
Total Joint 911 Authority	$ 6,362,438	$ -	$ (309,685)	$ 6,052,753	$ 362,324

NOTE 11 – PENSION PLANS

A. ACCG Defined Benefit Plan

Plan Description

The County contributes to the Association County Commissioners of Georgia ("ACCG") Defined Benefit Plan ("Plan"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating Counties in Georgia. ACCG issues a publicly available financial report that includes financial statements and required supplementary information (RSI) for the Plan. That

report may be obtained by writing to GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339 or by calling (800) 736-7166.

Participation

All full-time County employees are eligible to participate in the Plan after completing two years of service.

Retirement Benefits

Participants become eligible to retire at age 65 with three years of participation in the Plan. Benefits vest after four years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of .5% of average annual compensation up to $10,000 plus 1% of average annual compensation in excess of $10,000 plus $50 for each year of service payable as a life annuity. Service is limited to 35 years. Compensation is averaged over a five year period prior to retirement or termination.

Plan Membership

As of January 1, 2018, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees, Beneficiaries and Disables receiving benefits	32
Terminated plan participants entitled to but not yet receiving benefits	56
Active employees participating in the Plan	78
Total number of Plan Participants	166

Contributions

The County is required to contribute an actuarially determined amount to the plan. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan Trustee. The Board of Trustees of the ACCG Plan has adopted a recommend actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. Administrative expenses are based on total covered compensation of active plan participants and are added to the state required annual funding requirement. Plan members are not required to make contributions to the plan. For the year ended June 30, 2019, the County's contribution rate was 3.9% of annual payroll.

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

Inflation	2.00%
Salary increase	4.50%, per year with an age based scale
Investment rate of return	7.00%

Mortality rates were based on the RP-2000 projected with Scale AA to 2018.

The actuarial assumptions used in the January 1, 2018 valuation were based on the results of an actuarial experience study for February 2019.

The long-term rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS. Expected future rate 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 weighing the expected future real rate of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major class included in the pension plan's target asset allocation as of December 31, 2018, are summarized in the following tables:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Fixed Income:	30%	25% - 35%
Equities:		
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%
Total	100%	

Discount Rate: The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Net Pension Liability/(Asset):

Changes in the Net Pension Liability/(Asset)	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
Balances at June 30, 2018	$ 3,272,492	$ 3,773,193	$ (500,701)
Changes for the year			
Service cost	94,250	-	94,250
Interest	231,818	-	231,818
Liability experience (gain)/loss	(1,932)	-	(1,932)
Assumption change	254,210	-	254,210
Employer contributions	-	164,382	(164,382)
Employee contributions	-	82,193	(82,193)
Net investment income	-	(180,979)	180,979
Benefit payments	(150,021)	(150,021)	-
Administrative expense	-	(18,689)	18,689
Other	-	(27,135)	27,135
Net changes	428,325	(130,249)	558,574
Balances at June 30, 2019	$ 3,700,817	$ 3,642,944	$ 57,873

The County's net pension liability is recorded in the Government-Wide Statement of Net Position in the amount of $57,873.

Sensitivity of the Net Pension Liability to Changes in the Discount rate: The following presents the County's net pension liability calculated using the discount rate of 7.00%, as well as what the County's net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Sensitivity of the Net Pension Liability to Changes in the Discount Rate	$ 552,505	$ 57,873	$ (352,138)

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued ACCG financial report which is publically available at www.gebcorp.com.

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

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

For the year ended June 30, 2019, the County recognized pension expense relative to ACCG in the amount of $103,590. At June 30, 2019, the County reported deferred

outflows of resources and deferred inflows of resources related to the Pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	$ 292,252	$ -
Net difference between project and actual earmings on investments	266,123	-
Difference between expected and actual experience	-	215,865
Employer contributions subsequent to the measurement date	131,295	-
	$ 689,670	$215,865

County contributions subsequent to the measurement date of December 31, 2018 of the net pension liability, but before the end of the County's reporting period 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as follows:

Year ended June 30:	
2020	$ 102,995
2021	60,835
2022	52,834
2023 and thereafter	125,846

B. Jasper County Joint 911 Authority Retirement Plan (Component Unit)

Plan Description

The Authority's defined benefit pension plan, Jasper County Joint 911 Authority Retirement Plan, (the Plan) was established by an adoption agreement executed by the Authority's board. The Plan is affiliated with the Georgia Municipal Employees Benefit System (GMEBS) an agent multiple-employer pension plan administered by the Georgia Municipal Association. The Georgia Municipal Association issues a publicly available financial report on GMEBS that includes financial statements and required supplementary information. That report may be obtained by writing to Georgia Municipal Association, 201 Pryor Street, Atlanta, Georgia, 30303-3606.

Benefits Provided

The GMEBS Plan provides retirement, disability and death benefits to plan members and beneficiaries. Effective January 1, 2015, the Plan was amended to provide for immediate participation for employees. This change has no impact on service credited under the Plan and has no impact on benefits.

Plan Membership

As of July 1, 2018, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees, Beneficiaries and Disables receiving benefits	4
Terminated plan participants entitled to but not yet receiving benefits	5
Active employees participating in the Plan	8
Total number of Plan Participants	17

Contributions

The plan members are not required to contribute to the plan. The Authority is required to contribute at an actuarially determined rate; the current rate is 12.41% of annual covered payroll. The contribution requirements of the Authority are established and may be amended by the GMEBS Board of Trustees.

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

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

For the year ended June 30, 2019, the Authority recognized pension expense relative to GMEBS in the amount of $32,880. At June 30, 2019, the Authority reported deferred outflows of resources and deferred inflows of resources related to the Pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 14,467	$ 5,148
Changes of assumptions	5,698	-
Net difference between projected and actual earnings on pension plan investments	1,165	-
Employer contributions subsequent to the measurement date	7,572	-
	$ 28,902	$ 5,148

Authority contributions subsequent to the measurement date of March 31, 2018 of the net pension liability, but before the end of the Authority's reporting period, 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the

pension expense as follows:

Year ended June 30:		
2020	$	5,959
2021		1,182
2022		1,640
2023		3,278
2024		4,123

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

Inflation	2.75%
Salary increase	2.75%, plus service based merit increases
Investment rate of return	7.50%, On-going basis, based on long-term expected rate of return of pension plan investments

Mortality rates were based on the RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females, and the RP-2000 Disabled Retiree Mortality Table with sex-distinct rates.

The mortality and economic actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2010 to June 30, 2014.

Net Pension Liability:

Changes in the Net Pension Liability:	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balances at June 30, 2018	$ 505,565	$ 392,291	$ 113,274
Changes for the year			
Service cost	13,897	-	13,897
Interest	38,272	-	38,272
Difference between expected and actual experience	1,277	-	1,277
Contributions - employer	-	26,428	(26,428)
Net investment income	-	30,456	(30,456)
Benefit payments	(19,586)	(19,586)	-
Administrative expense	-	(5,166)	5,166
Other changes	4,070	-	4,070
Net changes	37,930	32,132	5,798
Balance at June 30, 2019	$ 543,495	$ 424,423	$ 119,072

The Authority's net pension liability is recorded in the Government-Wide Statement of Net Position in the amount of $119,072.

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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 is summarized in the following table:

Asset class	Target allocation	Long-term Expected real rate of return
Domestic Equity	45%	6.40%
International Equity	20%	7.40%
Real estate	10%	5.10%
Global Fixed Income	5%	3.03%
Domestic Fixed Income	20%	1.75%
Total	100%	

Discount Rate: The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount rate: The following presents the Authority's net pension liability calculated using the discount rate of 7.50%, as well as what the Authority's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50 %) than the current rate:

	1% Decrease 6.50%	Current discount rate 7.50%	1% Increase 8.50%
Sensitivity of the Net Pension Liability to Changes in the Discount Rate	$ 61,348	$ 119,072	$ 187,174

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued GMEBS financial report which is publically available at www.gmanet.com.

NOTE 12 –SPECIAL FUNDING DEFINED BENEFIT PENSION PLANS

A. Employees' Retirement System

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

B. Sheriffs' Retirement Fund of Georgia

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

C. Judges of the Probate Courts Retirement Fund of Georgia

The County's Probate Judge is covered by the Judges of the Probate Courts Retirement Fund of Georgia. The County makes no contributions to this plan. The State of Georgia provides nonemployer contributions to the Fund through the collection of court fines and forfeitures. These nonemployer contributions are recognized as revenue by the Fund when collected from the courts. The Judges of the Probate Courts Retirement Fund of Georgia is a component unit of the State of Georgia. This plan is considered immaterial to Jasper County's financial statements.

D. Georgia Firefighters' Pension Fund

The County's Volunteer Firemen are eligible to participate in the Georgia Firefighters' Pension Fund, a voluntary pension system. The County makes no contributions to this plan. Contributions are made through monthly dues by eligible firefighters electing to participate in the plan and non-employer contributions which consist of insurance premium taxes collected and remitted by insurers directly to the pension fund in accordance with the law. The plan is administered by the Georgia Firefighters' Pension Fund located at 2171 Eastview Parkway NE in Conyers, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Jasper County's financial statements.

E. Peace Officers' Annuity and Benefit Fund of Georgia

The County's Sheriff Deputies are covered by the State of Georgia Peace Officers' Annuity and Benefit Fund. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered through the Peace Officers' Annuity and Benefit Fund of Georgia located

at 1210 Greenbelt Parkway in Griffin, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Jasper County's financial statements.

NOTE 13 – RISK MANAGEMENT

The County is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the Interlocal Risk Management Agency (IRMA) for property and liability insurance and the ACCG-Group Self-Insurance Workers' Compensation Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The Association County Commissioners of Georgia (ACCG) administers both risk pools.

As part of these risks pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, 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 funds are to defend and protect the members of the funds against liability or loss as prescribed in the member governments' contracts and in accordance with the workers' compensation laws of Georgia. The funds are to pay all cost 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.

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

NOTE 14 – CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County was a defendant in several lawsuits at June 30, 2019. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

NOTE 15 – JOINT VENTURES

Under Georgia law, the County, in conjunction with other cities and counties in the fourteen county east central Georgia area, is a member of the Northeast Georgia Regional Commission (RC) and is required to pay annual dues thereto. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Council membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member

governments are liable for any debts or obligations of an RC. Separate financial statements of the NEGRC may be obtained from:

Northeast Georgia Regional Commission
305 Research Drive
Athens, GA 30605-2795

During 1998, the Four County Industrial Development Authority (the "Joint Authority"), a joint venture, was formed for the purpose of purchasing and developing an industrial site. The land was purchased through the Walton County Development Authority, until such time as the Joint Authority could issue permanent bonds financing the project. The stated percentages of ownership and debt assumption are as follows: Newton County 37.5%, Walton County 37.5%, Morgan County 15%, and Jasper County 10%. The County records the investment in the joint venture at a value of $2,283,009, using the equity interest method.

In June 2001, the Joint Authority issued a GEFA loan in the amount of $487,780 to finance the extension of water and wastewater service to the above mentioned property. According to the intergovernmental agreement established in connection with issuance of the GEFA loan, the stated percentages of ownership and debt assumed by Jasper County is 9.2%. The County has recorded its portion of the debt and related investment in the amount of $12,515. The debt is also discussed in Note 10.

Separate financial statements can be obtained from:

Four County Industrial Development Authority
C/O Madison Chamber of Commerce
115 East Jefferson Street
Madison, Georgia 30650

NOTE 16 – INTERGOVERNMENTAL FINANCIAL GUARANTEE

Intergovernmental Agreement between Jasper County and the Development Authority of Jasper County

On April 1, 2015, the County and the Development Authority of Jasper County (Issuer) entered into an intergovernmental agreement for the purpose of issuing revenue bonds. The Issuer proposes to issue, sell and deliver the Development Authority of Jasper County Revenue Bonds (Thompson & Thwaite, LLC Project) Series 2015 (the Bonds) in the aggregate principal amount of $1,800,000 for the purpose of financing the costs of the Project and the costs of issuing the Bonds. The debt service payments are to be paid from the lease proceeds received from Thompson & Thwaite, LLC. If the Authority doesn't collect sufficient lease proceeds to cover the debt service payments the County shall pay to the Trustee moneys sufficient to provide for the payment of the debt service as the same becomes due and payable.

NOTE 17 – EVALUATION OF SUBSEQUENT EVENTS

September 9, 2019, the County was awarded a $750,000 grant award for the purchase of property for the relocation of the Health Department.

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

The County has evaluated subsequent events through June 24, 2020, the date which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

JASPER COUNTY, GEORGIA

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

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

Total Pension Liability	2019	2018	2017	2016	2015
Service cost	$ 94,250	$ 87,966	$ 76,938	$ 72,066	$ 80,647
Interest on total pension liability	231,818	238,321	229,143	215,369	208,717
Difference between expected and actual experience	(1,932)	(274,658)	(38,495)	(67,826)	-
Changes of assumptions	254,210	6,349	104,976	94,361	-
Benefit payments, including refunds of employee contributions	(150,021)	(145,351)	(135,889)	(124,722)	(138,315)
Net Change in Total Pension Liability	428,325	(87,373)	236,673	189,248	151,049
Total Pension Liability - Beginning of Year	3,272,492	3,359,865	3,123,192	2,933,944	2,782,895
Total Pension Liability - End of Year (a)	$ 3,700,817	$ 3,272,492	$ 3,359,865	$ 3,123,192	$ 2,933,944
Plan Fiduciary Net Position					
Contributions - employer	$ 164,382	$ 156,560	$ 130,602	$ 125,007	$ 140,036
Contributions - employee	82,193	78,282	65,303	72,526	70,054
Net investment income	(180,979)	523,819	216,357	23,166	199,694
Benefit payments, including refunds of member contributions	(150,021)	(145,351)	(135,889)	(124,722)	(133,316)
Administrative expenses	(18,689)	(16,219)	(18,864)	(15,181)	(14,516)
Other changes	(27,135)	(28,529)	(21,823)	(22,524)	(38,059)
Net Change in Plan Fiduciary Net Position	(130,249)	568,562	235,686	58,272	223,893
Plan Fiduciary Net Position - Beginning of Year	3,773,193	3,204,631	2,968,945	2,910,673	2,686,780
Plan Fiduciary Net Position - End of Year (b)	$ 3,642,944	$ 3,773,193	$ 3,204,631	$ 2,968,945	$ 2,910,673
County's Net Pension Liability (asset) - (a) - (b)	$ 57,873	$ (500,701)	$ 155,234	$ 154,247	$ 23,271
Plan fiduciary net position as a percentage of the total pension liability	98.44%	115.30%	95.38%	95.06%	99.21%
Covered payroll	2,802,130	2,676,086	2,477,985	2,388,832	2,336,779
Net pension liability as a percentage of covered payroll	2.07%	-18.71%	6.26%	6.46%	1.00%

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

The accompanying notes to the required supplementary information are an integral part of this schedule.

JASPER COUNTY, GEORGIA

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

SCHEDULE OF COUNTY CONTRIBUTIONS

	2019	2018	2017	2016	2015
Actuarially determined contributions	$ 108,447	$ 116,803	$ 125,093	$ 107,335	$ 118,650
Contributions in relation to the actuarially determined contribution	164,381	156,560	137,336	125,007	140,007
Contribution deficiency (excess)	$ (55,934)	$ (39,757)	$ (12,243)	$ (17,672)	$ (21,357)
County's covered payroll	2,780,692	2,654,614	2,552,325	2,388,832	2,336,779
Contributions as a percentage of covered payroll	5.91%	5.90%	5.38%	5.23%	5.99%

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

The accompanying notes to the required supplementary information are an integral part of this schedule.

JASPER COUNTY, GEORGIA

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

SCHEDULE OF CHANGES IN THE 911 AUTHORITY'S NET PENSION LIABILITY AND RELATED RATIOS

	2019	2018	2017	2016	2015
Total Pension Liability					
Service cost	$ 13,897	$ 14,362	$ 12,961	$ 10,428	$ 9,168
Interest on total pension liability	38,272	34,893	31,608	28,365	25,708
Difference between expected and actual experience	1,277	11,068	13,699	13,480	7,299
Benefit payments, including refunds of employee contributions	(19,586)	(18,104)	(13,658)	(9,786)	(8,576)
Other changes	4,070	4,070	-	1,290	1,290
Net Change in Total Pension Liability	37,930	46,289	44,610	43,777	34,889
Total Pension Liability - Beginning of Year	505,565	459,276	414,666	370,889	336,000
Total Pension Liability - End of Year (a)	$ 543,495	$ 505,565	$ 459,276	$ 414,666	$ 370,889
Plan Fiduciary Net Position					
Contributions - employer	$ 26,428	$ 24,262	$ 20,084	$ 15,797	$ 16,052
Net investment income	30,456	43,680	21,262	14,775	28,802
Benefit payments, including refunds of member contributions	(19,586)	(18,104)	(13,658)	(9,786)	(8,576)
Administrative expenses	(5,166)	(5,184)	(4,244)	(3,066)	(3,418)
Net Change in Plan Fiduciary Net Position	32,132	44,654	23,444	17,720	32,860
Plan Fiduciary Net Position - Beginning of Year	392,291	347,637	324,193	306,473	273,613
Plan Fiduciary Net Position - End of Year (b)	$ 424,423	$ 392,291	$ 347,637	$ 324,193	$ 306,473
Authority's net pension liability (asset) - ending (a) - (b)	$ 119,072	$ 113,274	$ 111,639	$ 90,473	$ 64,416
Plan fiduciary net position as a percentage of the total pension liability	78.09%	77.59%	75.69%	78.18%	82.63%
Covered payroll	232,086	240,837	221,791	186,516	194,582
Net pension liability as a percentage of covered payroll	51.31%	47.03%	50.34%	48.51%	33.10%

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

The accompanying notes to the required supplementary information are an integral part of this schedule.

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

SCHEDULE OF 911 AUTHORITY CONTRIBUTIONS

	2019	2018	2017	2016	2015
Actuarially determined contributions	$ 28,943	$ 27,272	$ 24,791	$ 18,515	$ 14,891
Contributions in relation to the actuarially determined contribution	28,943	27,272	24,791	18,515	14,891
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Authority's covered payroll	232,086	240,837	221,791	186,516	194,582
Contributions as a percentage of covered payroll	12.47%	11.32%	11.18%	9.93%	7.65%

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

The accompanying notes to the required supplementary information are an integral part of this schedule.

1. Association County Commissioners of Georgia Jasper County Defined Benefit Plan

Changes of assumptions:

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

Valuation date	The actuarially determined contribution rate was determined as of January 1, 2019, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending June 30, 2020.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Actuarial asset valuation method	Smoothed market value with a 5-year smoothing
Net Investment Rate of Return	7.00%
Projected Salary Increases	3.00% per year with an age based scale
Cost of Living Adjustments	0.00%
Retirement Age	Ages 55-60 rate of 10%, age 61-64 rate of 20%, ages 65-69 rate of 30%, and age 70 and over rate of 100%
Mortality	RP-2000 projected with Scale AA to 2019 Based on Social Security Administration standard rates.

2. Jasper County Joint 911 Authority Retirement Plan

Changes of assumptions:

Amounts reported for the fiscal year ending in 2019 and later reflect the following assumption changes based on an actuarial study conducted in September 2017:

- The investment return assumption was decreased from 7.75% to 7.50%
- The inflation assumption was decreased from 3.25% to 2.75%

Benefit Changes:

There were no changes in benefit provisions in the last two fiscal years.

Valuation date	The actuarially determined contribution was determined as of July 1, 2019, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending June 30, 2020.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Closed level dollar for the remaining unfunded liability
Remaining amortization period	Remaining amortization period varies for the bases, with a net effective amortization period of 12 years.
Asset valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 20% of market value.
Net Investment Rate of Return	7.50%
Projected Salary Increases	2.75% plus service based merit increases
Cost of Living Adjustments	0.00%
Retirement Age	Ages 55-59 rate of 10%, age 60 rate of 20%, age 61 rate of 25%, age 62 rate of 35%, age 63 rate of 40%, age 64 rate of 45%, ages 65-69 rate of 60% and age 70 and over rate of 100%
Mortality	RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females RP-2000 Disabled Retiree Mortality Table with sex-distinct rates.

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Law Enforcement Confiscation Fund – This fund accounts for Federal and State condemned funds received and disbursed for Law Enforcement expenditures.

Law Library Fund – This fund accounts for the resources of a centralized law library per State Law.

Jail Fund – This fund accounts for fines collected as required by State Law for jail operations and construction.

Drug Education Fund – This fund accounts for fines collected as required by State Law for drug abuse treatment and educational purposes.

Victims Assistance Fund – This fund accounts for the resources received from the various courts of Jasper County for assistance to victims of crime.

CAPITAL PROJECTS FUNDS

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

Impact Fees – This fund is used to account for the proceeds and various projects associated with the approved Impact Fees.

2005 SPLOST Fund – This fund was established to account for the proceeds and various projects associated with the 2005 SPLOST.

Senior Center Community Development Block Grant (CDBG) Fund – This fund is used to collect the Senior Center Community Development Block Grant proceeds and the Senior Center renovation capital project approved for those funds.

2018 SPLOST Fund – This fund was established to account for the proceeds and various projects associated with the 2018 SPLOST.

Capital Improvements Fund – This fund was established to account for investment revenue from the Joint Venture investment and other revenues and the costs of various capital projects to be funded by those revenues.

JASPER COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019

	Special Revenue Funds					Capital Project Funds					Total Nonmajor Governmental Funds
	Law Enforcement Confiscation	Law Library	Jail	Drug Education	Victims Assistance	Impact Fees	2005 SPLOST	Senior Center CDBG	2018 SPLOST	Capital Improvements	
ASSETS											
Cash and cash equivalents	$ 25,282	$36,661	$82,242	$ 53,928	$ 1,010	$328,296	$ 2,277	$ -	$ 898,700	$ 278,838	$ 1,707,234
Due from other governments	-	-	-	-	-	-	-	73,838	99,921	-	173,759
Total Assets	$ 25,282	$36,661	$82,242	$ 53,928	$ 1,010	$328,296	$ 2,277	$ 73,838	$ 998,621	$ 278,838	$ 1,880,993
LIABILITIES AND FUND BALANCES											
Liabilities											
Accounts payable	$ -	$ -	$ -	$ 71	$ -	$ -	$ -	$ 9,418	$ 42,035	$ -	$ 51,524
Retainage payable	-	-	-	-	-	-	-	64,420	-	-	64,420
Due to other funds	-	-	2,596	-	817	-	-	-	-	3,750	7,163
Total Liabilities	-	-	2,596	71	817	-	-	73,838	42,035	3,750	123,107
Fund Balances											
Restricted	25,282	36,661	79,646	53,857	193	328,296	2,277	-	956,586	-	1,482,798
Assigned	-	-	-	-	-	-	-	-	-	275,088	275,088
Total Fund Balances	25,282	36,661	79,646	53,857	193	328,296	2,277	-	956,586	275,088	1,757,886
Total Liabilities and Fund Balances	$ 25,282	$36,661	$82,242	$ 53,928	$ 1,010	$328,296	$ 2,277	$ 73,838	$ 998,621	$ 278,838	$ 1,880,993

JASPER COUNTY, GEORGIA

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

	Special Revenue Funds					Capital Project Funds					Total Nonmajor Governmental Funds
	Law Enforcement Confiscation	Law Library	Jail	Drug Education	Victims Assistance	Impact Fees	2005 SPLOST	Senior Center CDBG	2018 SPLOST	Capital Improvements	
REVENUES											
Sales taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,020,356	$ -	$ 1,020,356
Intergovernmental	-	-	-	-	-	-	-	685,291	-	262,361	947,652
Charges for services	-	-	-	-	-	-	-	-	-	1,510	1,510
Licenses and permits	-	-	-	-	-	115,643	-	-	-	-	115,643
Fines and forfeitures	140	7,148	17,839	26,486	8,329	-	-	-	-	-	59,942
Interest earnings	31	-	114	61	-	237	-	-	1,671	1,075	3,189
Miscellaneous	100	-	-	-	-	-	-	-	-	-	100
Total Revenues	271	7,148	17,953	26,547	8,329	115,880	-	685,291	1,022,027	264,946	2,148,392
EXPENDITURES											
Current											
General government	-	4,635	-	-	-	19,052	-	-	-	3,766	27,453
Public safety	14,492	-	9,307	9,369	9,800	-	-	-	-	-	42,968
Public works	-	-	-	-	-	-	-	-	26,592	-	26,592
Intergovernmental	-	-	-	-	-	-	-	-	224,478	-	224,478
Capital outlay	-	-	14,512	42,685	-	-	-	685,291	-	-	742,488
Total Expenditures	14,492	4,635	23,819	52,054	9,800	19,052	-	685,291	251,070	3,766	1,063,979
Excess of Revenues Over Expenditures	(14,221)	2,513	(5,866)	(25,507)	(1,471)	96,828	-	-	770,957	261,180	1,084,413
Other Financing Sources (Uses)											
Transfers from General Fund	-	-	-	-	-	-	-	-	-	13,908	13,908
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	13,908	13,908
Net Change in Fund Balances	(14,221)	2,513	(5,866)	(25,507)	(1,471)	96,828	-	-	770,957	275,088	1,098,321
Fund Balances - Beginning of Year	39,503	34,148	85,512	79,364	1,664	231,468	2,277	-	185,629	-	659,565
Fund Balances - End of Year	$ 25,282	$36,661	$79,646	$ 53,857	$ 193	$328,296	$ 2,277	$ -	$ 956,586	$ 275,088	$ 1,757,886

JASPER COUNTY, GEORGIA

LAW ENFORCEMENT CONFISCATION FUND
BALANCE SHEET
JUNE 30, 2019

ASSETS	
Cash and cash equivalents	$ 25,282
Total Assets	$ 25,282
LIABILITIES	
Accounts payable	$ -
Total Liabilities	-
Fund Balance	
Restricted	25,282
Total Liabilities and Fund Balance	$ 25,282

JASPER COUNTY, GEORGIA

LAW ENFORCEMENT CONFISCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines and forfeitures	$ -	$ 140	$ 140
Interest earnings	-	31	31
Miscellaneous	30,000	100	(29,900)
Total Revenues	30,000	271	(29,729)
EXPENDITURES			
Current			
Public Safety	12,000	14,492	(2,492)
Total Expenditures	12,000	14,492	(2,492)
Net change in fund balance	18,000	(14,221)	(32,221)
Fund Balance, beginning of year	39,503	39,503	-
Fund Balance, end of year	$ 57,503	$ 25,282	$ (32,221)

JASPER COUNTY, GEORGIA

LAW LIBRARY FUND
BALANCE SHEET
JUNE 30, 2019

ASSETS	
Cash and cash equivalents	$ 36,661
Total Assets	$ 36,661
LIABILITIES	
Accounts payable	$ -
Total Liabilities	-
FUND BALANCE	
Restricted	36,661
Total Liabilities and Fund Balance	$ 36,661

JASPER COUNTY, GEORGIA

LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines and forfeitures	$ -	$ 7,148	$ 7,148
Total Revenues	-	7,148	7,148
EXPENDITURES			
Current			
General government	-	4,635	(4,635)
Total Expenditures	-	4,635	(4,635)
Net change in fund balance	-	2,513	2,513
Fund Balance, beginning of year	34,148	34,148	-
Fund Balance, end of year	$ 34,148	$ 36,661	$ 2,513

JASPER COUNTY, GEORGIA

JAIL FUND
BALANCE SHEET
JUNE 30, 2019

ASSETS	
Cash and cash equivalents	$ 82,242
Total Assets	$ 82,242
LIABILITIES	
Due to other fund	$ 2,596
Total Liabilities	2,596
FUND BALANCE	
Restricted	79,646
Total Liabilities and Fund Balance	$ 82,242

JASPER COUNTY, GEORGIA

JAIL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines and forfeitures	$ 22,000	$ 17,839	$ (4,161)
Interest earnings	-	114	114
Total Revenues	22,000	17,953	(4,047)
EXPENDITURES			
Current			
Public Safety	6,000	9,307	(3,307)
Capital Outlay	-	14,512	(14,512)
Total Expenditures	6,000	23,819	(17,819)
Net change in fund balance	16,000	(5,866)	(21,866)
Fund Balance, beginning of year	85,512	85,512	-
Fund Balance, end of year	$ 101,512	$ 79,646	$ (21,866)

JASPER COUNTY, GEORGIA

DRUG EDUCATION FUND
BALANCE SHEET
JUNE 30, 2019

ASSETS	
Cash and cash equivalents	$ 53,928
Total Assets	$ 53,928
LIABILITIES	
Accounts payable	$ 71
Total Liabilities	71
FUND BALANCE	
Restricted	53,857
Total Liabilities and Fund Balance	$ 53,928

JASPER COUNTY, GEORGIA

DRUG EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines and forfeitures	$ 19,000	$ 26,486	$ 7,486
Interest earnings	-	61	61
Total Revenues	19,000	26,547	7,547
EXPENDITURES			
Current			
Public safety	7,000	9,369	(2,369)
Capital outlay	-	42,685	(42,685)
Total Expenditures	7,000	52,054	(45,054)
Net change in fund balance	12,000	(25,507)	(37,507)
Fund Balance, beginning of year	79,364	79,364	-
Fund Balance, end of year	$ 91,364	$ 53,857	$ (37,507)

JASPER COUNTY, GEORGIA

VICTIMS ASSISTANCE
BALANCE SHEET
JUNE 30, 2019

ASSETS	
Cash and cash equivalents	$ 1,010
Total Assets	$ 1,010
LIABILITIES	
Due to other fund	$ 817
Total Liabilities	817
FUND BALANCE	
Restricted	193
Total Liabilities and Fund Balance	$ 1,010

JASPER COUNTY, GEORGIA

VICTIMS ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines and forfeitures	$ 11,000	$ 8,329	$ (2,671)
Total Revenues	11,000	8,329	(2,671)
EXPENDITURES			
Current			
Public safety	9,800	9,800	-
Total Expenditures	9,800	9,800	-
Net change in fund balance	1,200	(1,471)	(2,671)
Fund Balance, beginning of year	1,664	1,664	-
Fund Balance, end of year	$ 2,864	$ 193	$ (2,671)

JASPER COUNTY, GEORGIA

IMPACT FEES
BALANCE SHEET
JUNE 30, 2019

ASSETS		
Cash and cash equivalents	$	328,296
Total Assets	$	328,296
LIABILITIES		
Due to other funds	$	-
Total Liabilities		-
FUND BALANCE		
Restricted		328,296
Total Liabilities and Fund Balance	$	328,296

JASPER COUNTY, GEORGIA

IMPACT FEES
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

REVENUES		
Impact fees	$	115,643
Interest earnings		237
Total Revenues		115,880
EXPENDITURES		
Current		
General government		19,052
Total Expenditures		19,052
Net change in fund balance		96,828
Fund Balance, beginning of year		231,468
Fund Balance, end of year	$	328,296

JASPER COUNTY, GEORGIA

2005 SPLOST FUND
BALANCE SHEET
JUNE 30, 2019

ASSETS	
Cash and cash equivalents	$ 2,277
Total Assets	$ 2,277
LIABILITIES	
Accounts payable	$ -
Total Liabilities	-
FUND BALANCE	
Restricted	2,277
Total Liabilities and Fund Balance	$ 2,277

JASPER COUNTY, GEORGIA

2005 SPLOST FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

REVENUES	
Interest earnings	$ -
Total Revenues	-
EXPENDITURES	
Current	
Culture and recreation	-
Total Expenditures	-
Net change in fund balance	-
Fund Balance, beginning of year	2,277
Fund Balance, end of year	$ 2,277

JASPER COUNTY, GEORGIA

SENIOR CENTER CDBG FUND
BALANCE SHEET
JUNE 30, 2019

ASSETS		
Due from other governments	$	73,838
Total Assets	$	73,838
LIABILITIES		
Accounts payable	$	9,418
Retainage payable		64,420
Total Liabilities		73,838
FUND BALANCE		
Restricted		-
Total Liabilities and Fund Balance	$	73,838

JASPER COUNTY, GEORGIA

SENIOR CENTER CDBG FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

REVENUES	
Intergovernmental	$ 685,291
Total Revenues	685,291
EXPENDITURES	
Capital outlay	685,291
Total Expenditures	685,291
Net change in fund balance	-
Fund Balance, beginning of year	-
Fund Balance, end of year	$ -

JASPER COUNTY, GEORGIA

SENIOR CENTER
COMMUNITY DEVELOPMENT BLOCK GRANT
#16p-y-079-1-5942
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2019

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Department of Community Affiars	$ 64,709	$ 685,291	$ 750,000	$ 750,000
Total Revenues	64,709	685,291	750,000	750,000
EXPENDITURES				
C-022-00 Contigencies - Unprogrammed Funds	-	-	-	60,368
T-03A-00 - Engineering - Senior Ceners	43,909	11,091	55,000	55,000
P-03A-00 - Senior Centers	-	650,000	650,000	589,632
A-21A-00 - Senior Centers	20,800	24,200	45,000	45,000
Total Expenditures	64,709	685,291	750,000	750,000
Net change in fund balance	-	-	-	-
Fund Balance, beginning of year	-	-	-	-
Fund Balance, end of year	$ -	$ -	$ -	$ -

JASPER COUNTY, GEORGIA

2018 SPLOST FUND
BALANCE SHEET
JUNE 30, 2019

ASSETS		
Cash and cash equivalents	$	898,700
Due from other governments		99,921
Total Assets	$	998,621
LIABILITIES		
Accounts payable	$	42,035
Total Liabilities		42,035
FUND BALANCE		
Restricted		956,586
Total Liabilities and Fund Balance	$	998,621

JASPER COUNTY, GEORGIA

2018 SPLOST FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

REVENUES		
Sales taxes	$	1,020,356
Interest earnings		1,671
Total Revenues		1,022,027
EXPENDITURES		
Current		
Public works		26,592
Intergovernmental		224,478
Total Expenditures		251,070
Net change in fund balance		770,957
Fund Balance, beginning of year		185,629
Fund Balance, end of year	$	956,586

JASPER COUNTY, GEORGIA

CAPITAL IMPROVEMENTS FUND
BALANCE SHEET
JUNE 30, 2019

ASSETS	
Cash and cash equivalents	$ 278,838
Total Assets	$ 278,838
LIABILITIES	
Due to other funds	$ 3,750
Total Liabilities	3,750
FUND BALANCE	
Assigned	275,088
Total Liabilities and Fund Balance	$ 278,838

JASPER COUNTY, GEORGIA

CAPITAL IMPROVEMENTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

REVENUES		
Intergovernmental	$	262,361
Charges for services		1,510
Interest earnings		1,075
Total Revenues		264,946
EXPENDITURES		
Current		
General government		3,766
Total Expenditures		3,766
Excess of Revenues Over Expenditures		261,180
OTHER FINANCING SOURCES (USES)		
Transfer from General Fund		13,908
Total Other Financing Sources (Uses)		13,908
Net change in fund balance		275,088
Fund Balance, beginning of year		-
Fund Balance, end of year	$	275,088

JASPER COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Tax Commissioner	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash and cash equivalents	$ 585,108	$12,046,331	$ 11,404,501	$ 1,226,938
Liabilities				
Due to others	$ 585,108	$12,046,331	$ 11,404,501	$ 1,226,938

Superior Court	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash and cash equivalents	$ 96,213	$ 461,869	$ 447,796	$ 110,286
Liabilities				
Due to others	$ 26,200	$ 228,893	$ 220,210	$ 34,883
Due to others - escrow	70,013	232,976	227,586	75,403
Total Liabilities	$ 96,213	$ 461,869	$ 447,796	$ 110,286

Probate Court	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash and cash equivalents	$ 85,426	$ 72,929	$ 135,850	$ 22,505
Liabilities				
Due to others	$ 12,547	$ 72,869	$ 75,941	$ 9,475
Due to others - custodial	72,879	60	59,909	13,030
Total Liabilities	$ 85,426	$ 72,929	$ 135,850	$ 22,505

JASPER COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)

Magistrate Court	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash and cash equivalents	$ 4,286	$ 51,570	$ 54,276	$ 1,580
Liabilities				
Due to others	$ 4,286	$ 51,570	$ 54,276	$ 1,580

Sheriff's Office	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash and cash equivalents	$ 146,582	$ 77,607	$ 70,646	$ 153,543
Liabilities				
Due to others	$ 146,582	$ 77,607	$ 70,646	$ 153,543

Total	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Assets				
Cash and cash equivalents	$ 917,615	$12,710,306	$12,113,069	$ 1,514,852
Liabilities				
Due to others	$ 774,723	$12,477,270	$11,825,574	$ 1,426,419
Due to others - escrow	70,013	232,976	227,586	75,403
Due to others - custodial	72,879	60	59,909	13,030
Total Liabilities	$ 917,615	$12,710,306	$12,113,069	$ 1,514,852

JASPER COUNTY, GEORGIA

BALANCE SHEET
JASPER COUNTY 911 AUTHORITY
COMPONENT UNIT
JUNE 30, 2019

ASSETS		
Cash and cash equivalents	$	122,918
Accounts receivable		40,491
Total Assets	$	163,409
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$	5,791
Accrued liabilities		10,929
Total Liabilities		16,720
Fund Balance:		
Unassigned		146,689
Total Fund Balance		146,689
Total Liabilities and Fund Balance	$	163,409

JASPER COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
JASPER COUNTY 911 AUTHORITY
COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

REVENUES		
Intergovernmental revenue	$	353,445
Surcharge revenue		263,887
Interest earnings		100
Miscellaneous revenues		251
Total Revenues		617,683
EXPENDITURES		
Current		
General government		504,815
Debt Service		
Principal		29,387
Interest		928
Total Expenditures		535,130
Net change in fund balance		82,553
Fund Balance, beginning of year		64,136
Fund Balance, end of year	$	146,689

JASPER COUNTY, GEORGIA

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

Capital Project 2005 SPLOST	Original Estimated Budget	Prior Years	Current Year	Total
Level Two County Wide Project				
Roads, Streets, & Bridges	$ 1,200,000	$ 770,303	$ -	$ 770,303
Jasper County Projects:				
Roads, Streets, & Bridges	3,272,000	4,140,998	-	4,140,998
Recreation Facilities	200,000	192,754	-	192,754
Economic Development	176,000	172,696	-	172,696
City of Monticello Projects	1,008,000	956,571	-	956,571
City of Shady Dale Projects	144,000	136,653	-	136,653
Total	$ 6,000,000	$ 6,369,975	$ -	$ 6,369,975

Capital Project 2012 SPLOST	Original Estimated Budget	Prior Years	Current Year	Total
Jasper County Projects				
Roads, Streets, & Bridges	$ 1,488,994	$ 1,014,269	$ -	$ 1,014,269
Fire Services	598,000	587,465	2,151	589,616
911 Dispatch	140,000	9,617	-	9,617
Emergency Medical Services	184,000	495,796	-	495,796
Sheriff	250,000	332,518	914	333,432
Recreation Facilities	300,000	7,998	-	7,998
Animal Control	14,500	10,054	-	10,054
Senior Center	10,000	-	2,087	2,087
Property Appraiser	9,506	8,325	-	8,325
Library	10,000	-	-	-
Public Works	895,000	239,175	658,885	898,060
City of Monticello Projects	950,000	958,081	-	958,081
City of Shady Dale Projects	150,000	151,272	-	151,272
Total	$ 5,000,000	$ 3,814,570	$ 664,037	$ 4,478,607

Note: The difference in SPLOST expenditures by project and the expenditures noted in the SPLOST Fund represents principal debt service payments of $56,319 attributed to repayment of the SPLOST capital lease. The expenditures to purchase approved items are already included in the above schedule.

JASPER COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)

Capital Project 2018 SPLOST	Original Estimated Budget	Prior Years	Current Year	Total
Jasper County Projects:				
Roads & Bridges	$ 1,114,000	$ -	$ 26,592	$ 26,592
Sheriff's Office Facility Expansion	1,783,000	-	-	-
Recreation - Multipurpose Facility	1,003,000	-	-	-
City of Monticello Projects	950,000	45,217	193,868	239,085
City of Shady Dale Projects	150,000	7,139	30,610	37,749
Total	$ 5,000,000	$ 52,356	$ 251,070	$ 303,426

III. STATISTICAL SECTION

Statistical Section

This part of Jasper County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents **Page**

Financial Trends **107-113**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity **114-118**

These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

Debt Capacity **119-120**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information **121-122**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

Operating Information **123-125**

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented Statement 34 in 2004; schedules presenting government-wide information include information beginning in that year.

Schedule 1
Jasper County, Georgia
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Net investment in capital assets	$ 4,554,217	$ 4,491,165	$ 4,229,455	$ 4,354,719	$ 4,744,870	$ 4,685,279	$ 4,257,405	$ 4,094,556	$ 4,478,040	$ 5,867,585
Restricted	988,882	536,787	854,247	1,017,736	1,509,062	1,938,977	2,006,653	2,341,770	2,860,998	2,527,386
Unrestricted	4,462,505	1,930,637	2,357,502	2,512,274	2,509,732	3,791,869	4,865,219	5,446,944	8,461,334	9,042,859
Total governmental activities net position	10,005,604	6,958,589	7,441,204	7,884,729	8,763,664	10,416,125	11,129,277	11,883,270	15,800,372	17,437,830
Business-type activities										
Net investment in capital assets	13,862	8,623	6,249	111,430	105,468	107,314	109,685	124,251	140,144	183,343
Unrestricted	(185,137)	387,668	395,173	387,885	516,212	239,755	61,295	64,356	(236,523)	(305,074)
Total business-type activities net position	(171,275)	396,291	401,422	499,315	621,680	347,069	170,980	188,607	(96,379)	(121,731)
Primary government										
Net investment in capital assets	4,568,079	4,499,788	4,235,704	4,466,149	4,850,338	4,792,593	4,367,090	4,218,807	4,618,184	6,050,928
Restricted	988,882	536,787	854,247	1,017,736	1,509,062	1,938,977	2,006,653	2,341,770	2,860,998	2,527,386
Unrestricted	4,277,368	2,318,305	2,752,675	2,900,159	3,025,944	4,031,624	4,926,514	5,511,300	8,224,811	8,737,785
Total primary government net position	$ 9,834,329	$ 7,354,880	$ 7,842,626	$ 8,384,044	$ 9,385,344	$ 10,763,194	$ 11,300,257	$ 12,071,877	$ 15,703,993	$ 17,316,099

Notes: Reporting Year for 2011 is a 6 month period. January 1, 2011 - June 30, 2011

Schedule 2
Jasper County, Georgia
Changes in Net Position, Last Ten Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses:										
Governmental activities:										
General government	$ 2,086,304	$ 1,144,228	$ 2,051,314	$ 1,865,970	$ 1,980,900	$ 1,941,068	$ 2,161,568	$ 2,165,824	$ 1,609,979	$ 2,464,841
Public safety	2,570,151	1,249,992	2,606,650	2,737,074	2,764,401	3,561,531	3,616,721	3,820,544	4,855,437	4,933,644
Public works	2,698,638	1,417,281	1,917,509	2,048,936	2,042,743	1,766,884	2,432,230	2,371,255	1,886,116	2,805,123
Judicial	850,953	467,297	962,197	925,120	907,995	856,618	906,903	943,744	964,277	1,029,124
Health and welfare	1,431,083	630,911	1,038,980	1,070,271	1,114,339	1,101,433	1,036,376	1,104,677	344,481	356,674
Culture and recreation	237,793	74,032	234,548	244,893	238,665	239,529	273,524	287,570	304,811	331,533
Interest on long-term debt	44,463	10,872	19,210	15,689	17,926	29,364	26,859	26,962	26,510	43,107
Total governmental activities expenses	9,919,385	4,994,613	8,830,408	8,907,953	9,066,969	$ 9,496,427	$ 10,454,181	$ 10,720,576	9,991,611	11,964,046
Business-type activities:										
Landfill	304,568	132,698	334,650	418,145	762,138	205,911	679,861	253,863	318,735	292,953
Curbside	722,348	348,773	700,503	725,329	761,180	774,619	775,970	776,019	776,824	755,978
Total business-type activities expenses	1,026,916	481,471	1,035,153	1,143,474	1,523,318	980,530	1,455,831	1,029,882	1,095,559	1,048,931
Total primary government expenses	10,946,301	5,476,084	9,865,561	10,051,427	10,590,287	10,476,957	11,910,012	11,750,458	11,087,170	13,012,977
Program Revenues:										
Governmental activities										
Charges for services	1,292,990	548,267	1,268,292	1,207,623	1,145,265	1,157,242	1,157,222	1,167,591	1,167,999	1,209,095
Operating grants and contributions	894,521	158,545	539,276	672,363	1,183,367	1,041,061	1,399,415	1,470,468	1,130,676	1,137,966
Capital grants and contributions			3,800	427,022	759,648	394,396	2,870	2,457	1,892,715	1,409,929
Total governmental activities program revenues	2,187,511	706,812	1,811,368	2,307,008	3,088,280	2,592,699	2,559,507	2,640,516	4,191,390	3,756,990
Business-type activities										
Charges for services	861,331	822,460	923,332	910,634	938,422	904,532	1,005,756	937,894	860,633	882,043
Total business-type activities program revenues	861,331	822,460	923,332	910,634	938,422	904,532	1,005,756	937,894	860,633	882,043
Total primary government program revenues	3,048,842	1,529,272	2,734,700	3,217,642	4,026,702	3,497,231	3,565,263	3,578,410	5,052,023	4,639,033
Net (Expenses)/Revenue										
Governmental activities	(7,731,874)	(4,287,801)	(7,019,040)	(6,600,945)	(5,978,689)	(6,903,728)	(7,894,674)	(8,080,060)	(5,800,221)	(8,207,056)
Business-type activities	(165,585)	340,989	(111,821)	(232,840)	(584,896)	(75,998)	(450,075)	(91,988)	(234,926)	(166,888)
Total primary government net (expense)/revenue	$ (7,897,459)	$ (3,946,812)	$ (7,130,861)	$ (6,833,785)	$(6,563,585)	$(6,979,726)	$ (8,344,749)	$ (8,172,048)	$ (6,035,147)	$ (8,373,944)

Schedule 2
Jasper County, Georgia
Changes in Net Position, Last Ten Years
(accrual basis of accounting)
(Continued)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Revenue and Other Changes in Net Position:										
Governmental activities:										
Taxes										
Property taxes	$ 4,884,150	$ 36,529	$ 4,792,249	$ 4,600,474	$ 4,199,640	$ 5,034,753	$ 5,437,906	$ 5,448,511	$ 5,958,794	$ 6,015,621
Sales taxes	1,486,578	749,621	1,477,961	1,395,886	1,339,774	1,415,020	1,306,098	1,446,185	1,553,129	1,703,993
Other taxes	1,260,014	480,232	1,162,903	1,237,435	1,810,651	1,822,088	1,848,019	1,834,848	1,842,171	2,025,663
Interest revenue	17,931	5,599	4,049	29,651	4,586	8,385	7,651	10,494	20,631	42,161
Miscellaneous	149,781	66,976	29,854	14,084	128,913	77,110	234,651	184,473	282,807	191,559
Insurance recoveries	-	-	82,338	-	-	-	-	-	-	-
Gain on sale of capital assets	-	128,348	7,301	97,640	-	-	-	-	-	-
Transfers	-	(226,519)	(55,000)	(330,700)	(707,122)	198,833	(226,499)	(90,458)	59,791	(134,483)
Total governmental activities	7,798,454	1,240,786	7,501,655	7,044,470	6,776,442	8,556,189	8,607,826	8,834,053	9,717,323	9,844,514
Business-type activities:										
Interest revenue	59	58	71	33	139	220	26,396	19,157	9,731	7,053
Miscellaneous	-	-	61,881	-	-	-	-	-	-	-
Transfers	-	226,519	55,000	330,700	707,122	(198,833)	226,499	90,458	(59,791)	134,483
Total business-type activities	59	226,577	116,952	330,733	707,261	(198,613)	252,895	109,615	(50,060)	141,536
Total primary government	7,798,513	1,467,363	7,618,607	7,375,203	7,483,703	8,357,576	8,860,721	8,943,668	9,667,263	9,986,050
Change in Net Position										
Governmental activities	66,580	(3,047,015)	482,615	443,525	797,753	1,652,461	713,152	753,993	3,917,102	1,637,458
Business-type activities	(165,526)	567,566	5,131	97,893	122,365	(274,611)	(176,089)	17,627	(284,986)	(25,352)
Total primary government	$ (98,946)	$ (2,479,449)	$ 487,746	$ 541,418	$ 920,118	$ 1,377,850	$ 537,063	$ 771,620	$ 3,632,116	$ 1,612,106

Notes: Reporting Year for 2011 is a 6 month period. January 1, 2011 - June 30, 2011

Schedule 3
Jasper County, Georgia
Program Revenues by Function/Program
Last Ten Years
(accrual basis of accounting)

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
General government	$ 526,939	$ 195,438	$ 573,259	$ 769,266	$1,165,619	$1,089,380	$ 1,172,607	$ 1,182,283	$ 2,610,877	$ 1,302,289
Public safety	595,693	195,605	500,483	462,968	541,059	336,680	489,451	429,127	417,990	473,891
Public works	398,797	1,900	3,637	427,022	759,648	458,816	391,224	509,942	549,506	724,638
Judicial	-	-	6,022	3,514	280	-	-	-	-	-
Health and welfare	407,430	196,969	496,846	452,200	572,250	663,990	448,243	467,738	543,378	1,179,288
Culture and recreation	258,652	116,900	231,121	192,038	49,424	43,833	57,982	51,426	69,639	76,884
Subtotal governmental activities	2,187,511	706,812	1,811,368	2,307,008	3,088,280	2,592,699	2,559,507	2,640,516	4,191,390	3,756,990
Business-type activities										
Landfill	111,303	52,327	96,075	71,530	54,877	68,572	171,895	105,901	107,097	119,660
Curbside	750,028	770,133	827,257	839,104	883,545	835,960	833,861	831,993	753,536	762,383
Subtotal business-type activities	861,331	822,460	923,332	910,634	938,422	904,532	1,005,756	937,894	860,633	882,043
Total primary government	$ 3,048,842	$ 1,529,272	$ 2,734,700	$3,217,642	$4,026,702	$3,497,231	$ 3,565,263	$ 3,578,410	$ 5,052,023	$ 4,639,033

Notes: Reporting Year for 2011 is a 6 month period. January 1, 2011 - June 30, 2011

Schedule 4
Jasper County, Georgia
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2010	2011*	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	$ 4,794	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	3,425,253	-	-	-	-	-	-	-	-	-
Nonspendable	-	220,264	238,461	62,913	66,036	72,667	128,126	130,611	146,986	73,424
Restricted	-	-	5,137	4,679	85,004	14,091	5,742	6,136	5,742	5,166
Committed	-	-	27,048	-	-	-	-	-	-	-
Assigned	-	819,799	1,017,168	1,067,592	1,084,192	1,018,838	1,499,486	1,203,955	1,212,381	1,382,704
Unassigned	-	225,384	76,401	397,702	576,978	1,858,205	2,373,008	3,199,108	4,118,568	4,638,656
Total General Fund	3,430,047	1,265,447	1,364,215	1,532,886	1,812,210	2,963,801	4,006,362	4,539,810	5,483,677	6,099,950
All Other Governmental Funds										
Reserved	988,882	-	-	-	-	-	-	-	-	-
Restricted	-	536,787	854,247	1,013,057	1,424,058	1,924,854	2,000,911	2,335,634	2,855,256	2,522,220
Assigned	-	-	-	-	-	-	-	-	-	275,088
Total all other governmental funds	$ 988,882	$ 536,787	$ 854,247	$ 1,013,057	$ 1,424,058	$ 1,924,854	$ 2,000,911	$ 2,335,634	$ 2,855,256	$ 2,797,308

*Prior year amounts have not been restated for the implementation of GASB Statement 54.

Notes: Reporting Year for 2011 is a 6 month period. January 1, 2011 - June 30, 2011

The decrease in fund balance in 2010 is due to completing SPLOST road projects. There was a decrease in fund balance for 2011 due to completing SPLOST roads projects. The substantial decrease in the 2011 General Fund's fund balance is due to the reporting year for 2011 is a 6 month period (January 1, 2011 - June 30, 2011).

Schedule 5
Jasper County, Georgia
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	$ 7,589,571	$ 1,508,580	$ 7,129,813	$ 7,353,702	$ 7,677,141	$ 8,311,833	$ 8,599,060	$ 8,778,652	$ 9,312,182	$ 9,747,818
Licenses and permits	60,271	51,922	78,716	74,005	116,615	114,210	142,448	152,173	195,688	229,389
Intergovernmental	878,605	158,545	539,276	981,409	1,940,491	1,432,021	1,399,415	1,470,468	1,741,645	2,902,675
Fines and forfeitures	365,862	159,436	327,895	328,108	365,578	306,020	416,651	373,812	324,869	339,089
Charges for services	866,857	336,909	851,292	798,067	663,072	737,012	598,122	641,606	647,442	640,617
Investment earnings	33,847	5,599	7,849	32,737	7,110	11,821	10,521	12,951	23,877	47,625
Other revenues	149,781	66,976	40,243	21,527	98,761	61,783	212,774	144,794	124,568	94,703
Total revenue	9,944,794	2,287,967	8,975,084	9,589,555	10,868,768	10,974,700	11,378,991	11,574,456	12,370,271	14,001,916
Expenditures										
General government	1,774,834	825,683	1,477,185	1,501,699	1,660,603	1,562,536	1,746,458	1,775,690	1,864,063	1,991,895
Public safety	2,486,755	1,151,932	2,455,548	2,785,487	2,660,776	3,235,180	3,397,347	3,610,574	5,010,021	4,676,307
Public works	2,295,710	1,254,047	1,888,494	1,558,556	2,170,075	1,470,067	2,225,086	2,110,268	1,626,496	2,788,898
Judicial	751,193	416,185	857,631	827,592	815,375	763,552	814,495	851,336	871,869	947,514
Health and welfare	1,425,775	630,911	1,036,950	1,068,359	1,112,427	1,099,802	1,034,745	1,108,496	397,221	355,485
Culture and recreation	243,145	134,560	202,479	232,375	233,051	234,611	269,302	283,348	338,350	314,277
Intergovernmental	351,589	170,393	390,961	341,946	436,227	440,116	414,319	444,527	466,843	418,493
Debt service	-									
Principal	162,933	64,574	177,117	329,773	119,652	236,581	185,690	212,410	197,155	674,334
Interest	44,463	10,872	19,210	15,689	17,926	29,364	26,859	26,962	26,510	43,107
Capital outlay	1,089,926	147,334	87,920	709,647	869,618	1,010,535	92,590	309,530	815,767	1,700,054
Total expenditures	10,626,323	4,806,491	8,593,495	9,371,123	10,095,730	10,082,344	10,206,891	10,733,141	11,614,295	13,910,364
Excess of revenues over (under) expenditures	(681,529)	(2,518,524)	381,589	218,432	773,038	892,356	1,172,100	841,315	755,976	91,552
Other Financing Sources (Uses)										
Transfers from other funds	6,365	3,929	12,497	6,512	-	396,235	259,962	58,955	208,955	28,010
Transfers to other funds	(6,365)	(230,448)	(67,497)	(337,212)	(707,122)	(197,402)	(486,461)	(149,413)	(149,164)	(162,493)
Insurance recovories	-	-	82,338	167,735	30,152	15,327	21,878	39,679	158,239	96,856
Proceeds from sale of property	-	128,348	7,301	-	-	-	-	-	-	-
Proceeds from issuance of long-term debt	547,695	-	-	272,013	594,258	545,871	151,139	77,635	489,483	504,400
Total other financing sources (uses)	547,695	(98,171)	34,639	109,048	(82,712)	760,031	(53,482)	26,856	707,513	466,773
Net change in fund balances	$ (133,834)	$ (2,616,695)	$ 416,228	$ 327,480	$ 690,326	$ 1,652,387	$ 1,118,618	$ 868,171	$ 1,463,489	$ 558,325
Debt service as a percentage of noncapital expenditures	2.2%	1.6%	2.3%	4.0%	1.5%	2.9%	2.1%	2.3%	2.2%	6.0%

Notes: Reporting Year for 2011 is a 6 month period. January 1, 2011 - June 30, 2011

Schedule 6
Jasper County, Georgia
Tax Revenues by Source, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

Calendar Year	Tax Revenues										
	General Property	Local Option (LOST) Sales	Special Local Option (SPLOST) Sales	Intangible	Cable Franchise	Business Franchise	Insurance Premium	Real Estate Transfer	Alcoholic Beverage	Penalties/ Interest on Taxes	Total
2010	$ 5,359,171	$ 596,756	$ 889,822	$ 48,799	$ 1,545	$ 12,749	$ 417,356	$ 9,664	$ 50,025	$ 204,484	$ 7,590,371
2011	966,980	300,797	448,824	16,597	-	16,361	-	6,008	23,177	116,628	1,895,372
2012	4,801,895	592,978	884,983	41,605	-	17,178	459,842	9,303	54,473	267,555	7,129,813
2013	5,107,079	560,595	835,291	58,790	-	18,174	491,257	27,905	50,102	204,509	7,353,702
2014	5,263,961	537,477	802,297	51,558	-	14,181	510,582	19,426	51,774	238,636	7,489,892
2015	6,033,988	567,896	847,124	52,921	-	15,667	538,587	16,403	58,502	180,745	8,311,833
2016	6,357,877	523,945	782,153	83,040	-	15,374	576,743	19,582	52,302	188,044	8,599,060
2017	6,389,888	580,205	865,980	69,216	-	15,473	613,746	25,669	63,289	155,184	8,778,652
2018	6,786,467	623,403	929,726	80,480	-	16,957	657,301	26,160	71,073	120,616	9,312,183
2019	7,007,348	683,637	1,020,356	84,002	-	17,602	708,748	40,603	73,276	112,246	9,747,818
Change 2010-2019	30.8%	14.6%	14.7%	72.1%	-100.0%	38.1%	69.8%	320.2%	46.5%	-45.1%	28.4%

The substantial increase in the 2012 Tax Revenue is due to the reporting year for 2011 is a 6 month period (January 1, 2011 - June 30, 2011). Property Taxes for the 2011 Tax Digest were due December 31, 2010 which was part of the 2010 Audited Financial Statements. Property Taxes for the 2012 Tax Digest were due December 31, 2011 which is part of the 2012 Audited Financial Statements.

Notes: Reporting Year for 2011 is a 6 month period. January 1, 2011 - June 30, 2011

General Property includes Motor Vehicle and Mobile Home taxes.

Schedule 7
Jasper County
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years

Incorporated

Tax Year	Fiscal Year	Real Property: Residential Property	Real Property: Commercial Property	Real Property: Industrial Property	Personal Property: Motor Vehicle	Personal Property: Timber	Less: Tax Exemptions	Total Taxable Property: Assessed Value	Total Taxable Property: Actual Value	Total Direct Tax Rate
2010	2010	$ 32,473,696	$ 14,191,090	$ 3,860,672	$ 3,885,170	$ -	$ 6,666,986	$ 47,743,642	$ 119,359,105	14.480
2011	*	-	-	-	-	-	-	-	-	*
2011	2012	28,658,247	13,181,053	3,728,543	3,948,640	-	6,286,491	43,229,992	108,074,980	15.375
2012	2013	25,009,943	12,864,137	3,833,965	3,905,210	-	6,213,104	39,400,151	98,500,378	16.246
2013	2014	24,481,653	13,299,826	3,968,700	4,066,732	-	6,272,832	39,544,079	98,860,198	16.296
2014	2015	24,550,790	13,457,098	4,298,767	3,372,370	-	6,283,974	39,395,051	98,487,628	18.446
2015	2016	25,118,285	13,881,541	6,323,797	2,816,762	-	6,454,682	41,685,703	104,214,258	18.446
2016	2017	28,146,201	14,673,028	7,297,478	2,142,128	-	6,709,185	45,549,650	113,874,125	17.397
2017	2018	28,194,582	14,251,904	7,557,718	1,506,288	-	6,602,336	44,908,156	112,270,390	17.364
2018	2019	31,390,140	14,973,805	8,643,043	1,290,247	-	6,937,875	49,359,360	123,398,400	16.788
2019	2020	34,360,478	16,047,088	10,686,619	1,059,418	-	7,531,009	54,622,594	136,556,485	16.269

Unincorporated

Tax Year	Fiscal Year	Real Property: Residential Property	Real Property: Commercial Property	Real Property: Industrial Property	Personal Property: Motor Vehicle	Personal Property: Timber	Less: Tax Exemptions	Total Taxable Property: Assessed Value	Total Taxable Property: Actual Value	Total Direct Tax Rate
2010	2010	$ 439,605,478	$ 32,451,018	$ 15,995,025	$ 28,958,570	$ 1,724,705	$ 172,932,595	$ 345,802,201	$ 864,505,503	13.980
2011	*	-	-	-	-	-	-	-	-	*
2011	2012	362,171,729	31,459,626	14,936,714	28,124,980	3,369,140	133,256,577	306,805,612	767,014,030	15.375
2012	2013	333,509,509	30,995,115	15,372,298	29,215,880	1,755,920	125,680,319	285,168,403	712,921,008	16.296
2013	2014	329,964,534	28,718,668	15,174,424	29,765,379	3,212,367	124,676,482	282,158,890	705,397,225	16.296
2014	2015	331,824,584	29,865,301	14,519,124	24,238,190	2,444,922	125,916,423	276,975,698	692,439,245	18.446
2015	2016	353,995,986	30,608,887	15,266,667	20,364,095	3,554,015	130,310,290	293,479,360	733,698,400	18.446
2016	2017	385,482,591	35,596,413	15,063,512	16,282,524	3,221,748	141,739,025	313,907,763	784,769,408	17.397
2017	2018	404,781,092	32,226,511	13,514,585	11,500,258	3,125,897	142,689,867	322,458,476	806,146,190	17.364
2018	2019	425,374,170	37,933,922	13,820,394	11,053,607	5,936,909	147,007,977	347,111,025	867,777,563	16.788
2019	2020	446,037,513	40,144,564	11,507,539	9,764,034	4,487,762	147,510,681	364,430,731	911,076,828	16.269

Source: Jasper County Tax Assessors Office.

* Reporting Year for 2011 is a 6 month period. January 1, 2011 - June 30, 2011.
Tax Year 2011 - The taxes are Due September 20, 2011 and December 20, 2011 of our next Fiscal Year.

Notes: Property in Jasper County is reassessed by the Tax Assessors Office. Estimated actual taxable value is calculated by dividing taxable assessed value by those percentages.
The County assesses property at approximately 40% of actual value for residential, commercial, and industrial property.
Tax rates are per $1,000 of assessed value.

Schedule 8
Jasper County
Direct and Overlapping Property Tax Rates
Last Ten Years

Incorporated

		County Direct Rates			Overlapping Rates				
Digest Year	Fiscal Year	Basic Rate	Hospital	Total Direct Rate	State of Georgia	City of Monticello	School System	School System - Bond	Total
2010	2010	14.480	-	14.480	0.250	6.910	16.430	0.900	38.970
2011	*	-	-	*	-	-	-	-	*
2011	2012	14.575	0.800	15.375	0.250	6.910	17.990	0.900	41.425
2012	2013	15.446	0.800	16.246	0.200	6.910	18.990	0.900	43.246
2013	2014	15.446	0.850	16.296	0.150	6.910	18.990	-	42.346
2014	2015	17.446	1.000	18.446	0.100	6.910	18.990	-	44.446
2015	2016	17.446	1.000	18.446	0.050	6.855	18.990	-	44.341
2016	2017	16.446	0.951	17.397	-	6.335	18.140	-	41.872
2017	2018	16.446	0.918	17.364	-	6.327	18.140	-	41.831
2018	2019	15.904	0.884	16.788	-	5.864	17.990	-	40.642
2019	2020	15.412	0.857	16.269	-	5.660	17.990	-	39.919

Unincorporated

		County Direct Rates			Overlapping Rates				
Digest Year	Year	Basic Rate	Hospital	Total Direct Rate	State of Georgia	City of Monticello	School System	School System - Bond	Total
2010	2010	13.980	-	13.980	0.250	-	16.430	0.900	31.560
2011	*	-	-	*	-	-	-	-	*
2011	2012	14.575	0.800	15.375	0.250	-	17.990	0.900	34.515
2012	2013	15.446	0.850	16.296	0.200	-	18.990	-	35.486
2013	2014	15.446	0.850	16.296	0.150	-	18.990	-	35.436
2014	2015	17.446	1.000	18.446	0.100	-	18.990	-	37.536
2015	2016	17.446	1.000	18.446	0.050	-	18.990	-	37.486
2016	2017	16.446	0.951	17.397	-	-	18.140	-	35.537
2017	2018	16.446	0.918	17.364	-	-	18.140	-	35.504
2018	2019	15.904	0.884	16.788	-	-	17.990	-	34.778
2019	2020	15.412	0.857	16.269	-	-	17.990	-	34.259

Source: Jasper County Board of Equalization and Assessment

Notes: The County's basic property tax rate is established by the Board of Commissioners each year in June during the budget process.

The overlapping rates are those of State and City governments that apply to property owners within Jasper County.

* Reporting Year for 2011 is a 6 month period. January 1, 2011 - June 30, 2011.
Tax Year 2011 - The taxes are Due September 20, 2011 and December 20, 2011 of our next Fiscal Year.

Schedule 9
Jasper County
Principal Property Tax Payers
Current Year and Ten Years Ago

	FY2010				FY2019			
Taxpayer	Total Assessed Value	Rank	County Tax Levy	Percentage of Total County Tax Levy	Taxpayer	Total Assessed Value	Rank	County Tax Levy	Percentage of Total County Tax Levy
Georgia Pacific Wood Products	$ 11,283,072	1	$ 132,181	2.68%	Georgia Power Company	$ 12,342,208	1	$ 196,290	3.26%
Georgia Power Company	10,483,517	2	146,607	2.97%	Georgia Pacific Wood Products	9,493,053	2	126,373	2.10%
Bellsouth Telecom Inc/AT&T	5,332,078	3	74,542	1.51%	Cal Maine Foods Inc	5,710,361	3	75,738	1.26%
Central Georgia EMC	5,323,819	4	74,435	1.51%	Bellsouth Telecom Inc/AT&T	5,475,270	4	87,079	1.44%
Norfolk Southern Corp.	2,524,065	5	35,430	0.72%	Central Georgia EMC	5,443,301	5	86,570	1.44%
Plum Creek Timberlands/Weyerhaeuser	2,130,640	6	29,786	0.60%	Lurner Oliver Benton V	5,180,568	6	23,403	0.39%
Cal Maine Foods Inc	1,775,038	7	24,934	0.51%	Norton Packaging	3,920,191	7	51,592	0.86%
Rock Eagle Timber, LLC	1,765,580	8	24,683	0.50%	Norfolk Southern Corp.	2,944,347	8	46,827	0.78%
Margaret Hope Hequembourg	1,681,172	9	4,117	0.08%	Old Castle Lawn & Garden	2,653,866	9	21,036	0.35%
Lurner Oliver Benton V	1,432,396	10	4,101	0.08%	Rock Eagle Timber, LLC	1,438,460	10	22,877	0.38%
Total	$ 43,731,377		$ 550,816	11.17%	Total	$ 54,601,625		$ 737,785	12.24%

Source: Jasper County Tax Commissioner

Schedule 10
Jasper County
Property Tax Levies and Collections
Last Ten Years

Tax Year	Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date as of June 30, 2019	
					Amount	Percent of Levy		Amount	Percent of Levy
2010	2010	$ 4,966,629	$ (34,390)	$ 4,932,239	$ 3,948,190	80.05%	$ 974,738	$ 4,922,928	99.81%
-	2011 (1)	-	-		-	-	-	-	-
2011	2012	4,544,832	(50,337)	4,494,495	4,193,755	93.31%	289,112	4,482,867	99.74%
2012	2013	4,439,029	(60,693)	4,378,336	4,118,232	94.06%	250,682	4,368,914	99.78%
2013	2014	4,340,211	(17,614)	4,322,597	3,993,251	92.38%	319,574	4,312,825	99.77%
2014	2015	4,962,604	(27,180)	4,935,424	4,643,516	94.09%	280,772	4,924,288	99.77%
2015	2016	5,383,645	46,656	5,430,301	5,160,900	95.04%	254,336	5,415,236	99.72%
2016	2017	5,555,643	(73,370)	5,482,273	5,245,464	95.68%	217,517	5,462,981	99.65%
2017	2018	5,818,275	(2,690)	5,815,585	5,583,059	96.00%	135,165	5,718,224	98.33%
2018	2019	6,014,726	15,073	6,029,799	5,758,944	95.51%	-	5,758,944	95.51%

Sources: Jasper County Tax Commissioner

Note (1): Reporting Year for 2011 is a 6 month period, January 1, 2011 - June 30, 2011. Tax Year 2011 - The taxes are due September 20, 2011 and December 20, 2011 and are reported in the fiscal year-end June 30, 2012 report.

Schedule 11
Jasper County
Direct and Overlapping Sales Tax Rates
Last Ten Years

	Direct		Overlapping	
Fiscal Year	County LOST Rate	County SPLOST Rate	County Board of Education	State
2010	1.00%	1.00%	1.00%	4.00%
2011	1.00%	1.00%	1.00%	4.00%
2012	1.00%	1.00%	1.00%	4.00%
2013	1.00%	1.00%	1.00%	4.00%
2014	1.00%	1.00%	1.00%	4.00%
2015	1.00%	1.00%	1.00%	4.00%
2016	1.00%	1.00%	1.00%	4.00%
2017	1.00%	1.00%	1.00%	4.00%
2018	1.00%	1.00%	1.00%	4.00%
2019	1.00%	1.00%	1.00%	4.00%

Sources: Georgia Department of Revenue

Notes: Intergovernmental agreements were entered with the City of Monticello and City of Shady Dale to determine the distribution of Local Option Sales Tax (LOST). LOST distributions are remitted directly to the county and each municipality. LOST Percentages are as follows: County - 67%; City of Monticello - 30%; City of Shady Dale - 3%. The distribution for Special Local Option Sales Tax (SPLOST) is distributed to the county and allocated to the municipalities monthly at a rate of: City of Monticello - 19%; City of Shady Dale - 3%.

Reporting Year for 2011 is a 6 month period. January 1, 2011 - June 30, 2011

Schedule 12
Jasper County
Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities			Business-type Activities	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Capital Leases	Contracts Payable	Capital Leases			
2010	$ -	$ 674,679	$ -	$ -	$ 674,679	0.17%	48.42
2011	-	610,105	-	-	610,105	0.15%	43.94
2012	-	432,988	-	-	432,988	0.10%	31.77
2013	-	375,228	501,218	-	876,446	0.20%	64.44
2014	-	849,834	807,250	118,409	1,775,493	0.61%	132.18
2015	-	1,159,124	935,551	102,263	2,196,937	0.75%	160.88
2016	-	1,124,573	975,524	85,592	2,185,689	0.46%	160.08
2017	-	989,798	619,333	68,380	1,677,511	0.33%	120.13
2018	-	1,282,126	16,003	49,102	1,347,231	0.24%	95.96
2019	-	1,112,192	12,515	-	1,124,707	*	*

* Information not yet available

Notes: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

Reporting Year for 2011 is a 6 month period. January 1, 2011 - June 30, 2011

Schedule 13
Jasper County
Legal Debt Margin Information
Last Ten Years

Legal Debt Margin Calculation

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net Assessed Value	$ 407,514,330	$ 371,808,554	$ 350,035,604	$ 321,264,475	$ 321,702,969	$ 316,370,749	$ 335,165,063	$ 359,457,413	$ 367,366,632	$ 396,470,385
Debt Limit-10% of Assessed Value	40,751,433	37,180,855	35,003,560	32,126,448	32,170,297	31,637,075	33,516,506	35,945,741	36,736,663	39,647,039
Debt Applicable to Debt Limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	$ 40,751,433	$ 37,180,855	$ 35,003,560	$ 32,126,448	$ 32,170,297	$ 31,637,075	$ 33,516,506	$ 35,945,741	$ 36,736,663	$ 39,647,039
Legal debt margin as a percentage of the debt limit	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Schedule 14
Jasper County
Demographic and Economic Statistics
Last Ten Years

Calendar Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Unemployment Rate
2010	13,934	$ 400,269	$ 28,726	11.70%
2011	13,885	402,767	29,211	10.60%
2012	13,630	412,890	30,293	9.60%
2013	13,601	427,809	31,454	8.20%
2014	13,432	289,137	21,526	6.63%
2015	13,656	293,263	21,475	6.00%
2016	13,654	471,541	34,535	4.80%
2017	13,964	506,474	36,270	4.30%
2018	14,040	570,111	40,606	3.40%
2019	14,219	*	*	3.00%

* Information not yet available

Sources: U.S. Census Bureau for Population and Per Capital for 2011 - http://quickfacts.census.gov/qfd/states/13/13159.html

U.S. Bureau of Economic Analysis for 2004 - 2010 Population, Personal Income, and Per Capita Personal Income - http://www.bea.gov/iTable/iTable.cfm?ReqID=70&step=1

Georgia Department of Labor, Workforce Professionals, Georgia Labor Market Explorer, Income & Wage, Labor Force Data - http://explorer.dol.state.ga.us/

Schedule 15
Jasper County
Principal Employers
Current Year and Eight Years Ago

	2019		2012		
Employer	**Employees**	**Rank**	**Employer**	**Employees**	**Rank**
Jasper County Board of Education	430	1	Jasper County Board of Education	325	1
Jasper Memorial Hospital	164	2	Jasper Memorial Hospital	145	2
Jasper County Board of Commissioners	133	3	Jasper County Board of Commissioners	104	3
Norton Packaging	118	4	Georgia Pacific Wood Products LLC	74	4
Dexter Axle Company	95	5	Cal Maine Farms Inc	65	5
Ingles Markets Inc	90	6	Piedmont Academy Inc	42	6
Permatherm Inc	51	7	Dexter Axle Company	40	7
Pallets Acquisition	48	8	Ingles Markets Inc	40	8
Oldcastle Greenleaf	40	9	Permatherm Inc	40	9
Piedmont Academy Inc	36	10	Pallets Acquisition	37	10
Hooper Trailer Sales	26	11	City of Monticello	33	11
City of Monticello	26	12	Bank of Monticello	25	12
Bank of Monticello	21	13	Hamilton State Bank	15	13
Poly-Tech	13	14	Poly-Tech	15	14
Ameris Bank	8	15	Oldcastle Greenleaf	11	15
Cal Maine Farms Inc	*	*		1011	
	1299				

Source: Georgia Department of Labor, Workforce Professionals, Georgia Labor Market Explorer, Income & Wage, Labor Force Data - http://explorer.dol.state.ga.us/

*Information not available at time of publishing

Schedule 16
Jasper County
Full-time-Equivalent Government Employees by Function/Program
Last Ten Calendar Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Board of Commissioners	5	5	5	5	5	5	5	5	5	5
Executive	2	2	2	2	2	2	2	3	2	2
Finance	1	2	2	2	2	3	3	2	2	2
Human Resources	-	-	-	-	-	-	-	-	1	1
Registrar	1	1	1	2	1	1	1	1	1	1
Tax Assessor	5	5	4	4	4	4	3	3	3	3
Government Buildings	1	1	1	-	-	-	-	-	-	-
Planning	2	1	2	2	2	3	3	3	3	2
Tax Commissioner	4	4	3	3	3	3	3	3	3	3
Courts										
Superior Court	6	6	6	6	6	5	5	5	5	5
District Attorney	1	1	1	1	1	1	1	1	1	1
Magistrate Court	1	1	2	2	1	1	2	2	3	2
Probate Court	3	3	3	3	3	3	3	3	3	3
Sheriff										
Law Enforcement	25	25	22	22	22	26	30	29	30	33
Jail	13	13	13	13	13	14	15	16	16	14
Courthouse Security	1	1	2	2	1	1	1	1	2	2
Other Public Safety										
Fire Department	1	1	1	1	1	1	1	1	-	-
EMS	15	15	15	14	15	15	11	12	-	-
Fire Rescue									14	14
Animal Control	1	1	2	2	3	3	3	2	2	3
EMA	1	1	1	1	1	1	-	-	-	-
Public Works	22	19	18	17	16	17	20	21	22	23
Other Departments										
Recreation	2	2	2	2	3	3	3	3	3	3
County Extension	-	-	1	-	-	2	2	2	2	2
Senior Center	2	2	3	3	3	3	3	3	3	2
Landfill	3	3	1	1	1	-	-	-	-	-
Curbside	1	-	-	-	-	-	-	-	-	-
Total	119	115	113	110	109	117	120	121	126	126

Source: Payroll records.

Note: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave).

Full-time equivalent employment is calculated by diving total labor hours by 2,080.

The highest years for staffing occurred in 2018 and 2019. The leanest year of staffing in the past decade occurred in 2014, when full-time equivalents dropped to 109 employees.

Schedule 17
Jasper County
Operating Indicators by Function/Program
Last Ten Years

Fiscal Year Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Building Permits - Commercial	-	-	-	-	3	6	15	-	-	-
Building Permits - Residential	36	34	39	48	20	22	40	42	82	94
Building Permits - Residential Construction Cost	$ 4,828,444	$ 4,554,457	$ 5,225,240	$ 6,430,755	$ 3,262,440	$ 2,962,770	$ 4,971,690	$ 5,824,842	$ 13,120,000	$ 15,040,000
Sheriff										
Physical arrests	734	371	756	752	753	821	1,012	828	794	879
Calls for Service	5,904	2,809	6,883	6,172	13,394	17,296	18,041	18,311	19,433	17,490
Traffic Warning/Violations	1,807	868	1,214	1,076	2,671	2,030	2,137	1,236	592	1,206
Fire										
Fires extinguished										
Structures	45	29	50	39	49	27	25	20	32	20
Vehicles	25	11	24	13	22	7	14	11	17	19
Brush	43	66	74	44	66	22	12	31	58	72
Calls for Service	791	424	1,061	412	816	891	532	546	1,358	961
EMS - Medical Responses	1,469	754	1,649	1,480	1,423	1,707	1,815	1,859	2,102	2,071
EMA										
State of Emergency/EOC Activation			1	-	1	-	-	1	-	-
E-911										
Calls for Service	12,339	6,126	13,601	13,191	14,663	19,894	21,368	25,038	26,340	24,587
Public Works										
State Highway (miles)	110.45	110.45	110.45	110.43	110.45	110.45	110.45	110.45	110.45	110.45
County Roads (miles)	450.24	469.00	469.00	469.00	469.00	469.00	469.00	469.00	471.00	471.00

* Information not yet available

Sources: Various County departments.
Residential Building Permits & Construction Cost - 2014 - Jasper County Planning & Zoning Actual Permits
Residential Building Permits & Construction Cost - 2005 thru 2013 - U.S. Census Bureau Estimate - http://censtats.census.gov/bldg/bldgprmt.shtml
Georgia Department of Transportation - Office of Transportation Data

Notes: Reporting Year for 2011 is a 6 month period. January 1, 2011 - June 30, 2011
The Jasper County Sheriff's Office took over City of Monticello Police Operations on July 1, 2014 when the City closed their PD offices for financial reasons.

Schedule 18
Jasper County
Capital Asset Statistics by Function/Program
Last Ten Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police										
Sheriff Cars	35	36	36	34	36	43	36	40	40	45
Fire										
Stations	7	7	7	7	7	7	7	7	7	7
Volunteer Firefighters	52	71	71	59	51	51	41	41	40	39
Trucks/Rescues/Trailers	34	34	34	34	35	36	36	37	36	36
EMS										
Trucks	2	2	2	2	3	3	3	3	3	3
Public Works										
County Roads (paved miles)					125.00	125.00	174.00	251.00	210.00	210.00
County Roads (gravel miles)	450.24	450.24	470.00	470.00	400.00	400.00	294.00	218.00	261.00	261.00

Sources: Various County departments.
Georgia Department of Transportation - Office of Transportation Data

Notes: The Jasper County Sheriff's Office took over City of Monticello Police Operations on July 1, 2014 when the City closed their PD offices for financial reasons. Their vehicle assets were transferred to the County as part of an Intergovernmental Agreement.

Jasper County road miles are reported as gravel or paved beginning in FY 2014.

IV. SINGLE AUDIT SECTION

JASPER COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health & Human Services				
Passed through Georgia Department of Health & Human Services				
Aging - Title III B Support Services	93.044	427-00-373-0000005063	$ -	$ 3,342
Aging - Title IIIB Supportive Services	93.044	427-00-362-0000070326	-	43,918
Aging - Title III C1	93.045	427-00-373-0000005063	-	30,221
Aging - Title III C2	93.045	427-00-373-0000005063	-	18,898
Aging - NSIP SSBG	93.053	427-00-373-0000005063	-	2,880
Subtotal Aging Cluster Programs 93.044, 93.045, and 93.053			-	99,259
Total Pass-Through Programs			-	99,259
Total U.S. Department of Health and Human Resources			-	99,259
U.S. Department of Housing & Urban Development				
Passed through Georgia State Department of Community Affairs				
Community Development Block Grant	14.228	CDBG Grant # 16p-y-079-1-5942	-	685,291
Total Pass-Through Programs			-	685,291
Total U.S. Department of Housing & Urban Development			-	685,291
U.S Department of the Interior				
Direct Programs				
Payment in Lieu of Taxes	15.226		-	44,378
Refuge Revenue Sharing Act	15.659		-	44,221
Total Direct Programs			-	88,599
Total U.S. Department of the Interior			-	88,599
US Department of Agriculture				
Direct Programs				
Secure Rural School Payments for States and Counties	10.665		-	36,716
Subtotal Forest Service Schools and Roads Cluster			-	36,716
US Forest Service	10.704		-	6,010
Total Direct Programs			-	42,726
Total U.S. Department of Agriculture			-	42,726
U.S. Department of Justice				
Direct Programs				
Bulletproof Vest Partnership Program	16.607		-	2,250
Total Direct Programs			-	2,250
Total U.S. Department of Justice			-	2,250

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Department of Homeland Security				
Passed through Georgia Emergency Management Agency				
Disaster Grants - Public Assistance	97.036	PA ID #159-99159-00	$ -	$ 93,972
Subtotal for CFDA 97.036			-	93,972
Emergency Management Performance Grant	97.042	OEM18-081		7,355
Subtotal for CFDA 97.042			-	7,355
Total Pass-Through Programs			-	101,327
Total Department of Homeland Security			-	101,327
Total Expenditures of Federal Awards			-	$ 1,019,452

See accompanying notes to schedule of expenditures of federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Jasper County, Georgia under programs of the federal government for the fiscal year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Jasper County, Georgia, it is not intended to and does not present the financial position, changes in net position or cash flows of Jasper County, Georgia.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – INDIRECT COST RATE

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

Board of Commissioners of Jasper County

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Mike Benton
County Manager

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FINANCIAL STATEMENT FINDINGS

2018-001 Accounts Payable/Expenditures or Expenses

Status: Unresolved, see current year finding 2019-001.

2018-002 Accounts Receivable/Revenue

Status: Unresolved, see current year finding 2019-002

2018-003 Management of Due to / from (Interfund) Accounts

Status: Unresolved, see current year finding 2019-003

2018-004 Capital Assets

Status: Unresolved, see current year finding 2019-004

2018-005 911 Authority (Component Unit)- General Ledger Maintenance

Status: Unresolved, see current year finding 2019-005

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Jasper County Georgia was not subject to a Single Audit for the fiscal year ended June 30, 2018.

Board of Commissioners of Jasper County

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Mike Benton
County Manager

June 24, 2020

CORRECTIVE ACTION PLAN

Jasper County, Georgia respectfully submits the following corrective action plan for the fiscal year ended June 30, 2019.

FINDINGS-FINANCIAL STATEMENT AUDIT

2019-001 Accounts payable

Name of Contact Person: Mike Benton, County Manager

Recommendation: We recommend the County implement procedures to ensure that transactions are posted in the correct fiscal year in the accounting system.

Corrective Action:
Management agrees with the finding. Management will continue to implement procedures to ensure proper accrual of liabilities during the fiscal period. Processes have been implemented for the finance staff to generate periodic accounts payable reports and maintain copies for future reference. Additional training and resources to be provided for the finance staff.

Anticipated Completion Date: September 30, 2020

2019-002 Accounts Receivable/Revenue

Name of Contact Person: Mike Benton, County Manager

Recommendation: We recommend that the County develop procedures to ensure the recording of revenues when they become measurable and available to finance expenditures of the fiscal period.

Corrective Action:

Management agrees with the finding. Management will continue to implement procedures to ensure proper accrual of revenues during the fiscal period. Additional training and resources to be provided for the finance staff.

Anticipated Completion Date: September 30, 2020

Board of Commissioners of Jasper County

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Mike Benton
County Manager

2019-003 Management of Due to / from (Interfund) Accounts

Name of Contact Person: Mike Benton, County Manager

Recommendation: We recommend the County review all interfund receivables and payables on a monthly basis and consider the need for timely settlements between funds.

Corrective Action:
Management agrees with the finding. Management will conduct periodic reviews of the general ledger to ensure timely settlement of Due to / Due from balances between funds on a monthly basis. Additional training and resources to be provided for the finance staff.

Anticipated Completion Date: June 30, 2020

2019-004 Capital Assets

Name of Contact Person: Mike Benton, County Manager

Recommendation: The County should establish procedures to ensure that the capital asset records are complete, accurate, and properly recorded.

Corrective Action:
Management agrees with the finding. Management will review and implement procedures to ensure capital asset records are recorded timely and accurately. Additional training and resources to be provided for the financial staff.

Anticipated Completion Date: September 30, 2020

Board of Commissioners of Jasper County

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Mike Benton
County Manager

2019-005 911 Authority (Component Unit)- General Ledger Maintenance

Name of Contact Person: Mike Benton, County Manager

Recommendation: We recommend that the County provide personnel responsible for the accounting function at the Authority with additional accounting oversight where possible. In addition, the Authority should consider additional accounting training for personnel.

Corrective Action:
Management agrees with the finding. Management will perform periodic reviews of the 911 Authority financial reports. Additional training and resources to be provided for the 911 Director to develop the Director's accounting skills.

Anticipated Completion Date: September 30, 2020

2019-006 Control Procedures over the Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

Name of Contact Person: Mike Benton, County Manager

Recommendation: We recommend that the County review the controls in place over the preparation of the SEFA. Additionally, individuals responsible for the preparation of the SEFA should have adequate training to insure compliance with grant provisions.

Corrective Action:
Management agrees with the finding. Management will review and implement proper controls in preparation of the SEFA. Additional training and resources to be provided for the finance staff.

Anticipated Completion Date: September 30, 2020

FEDERAL AWARDS FINDINGS

None Reported

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
Jasper County, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jasper County, Georgia as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise Jasper County, Georgia's basic financial statements, and have issued our report thereon dated June 24, 2020. Our report includes a reference to other auditors who audited the financial statements of the Jasper County Health Department and the Development Authority of Jasper County, as described in our report on Jasper County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jasper 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 Jasper County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Jasper 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-001, 2019-002, 2019-003, 2019-004, 2019-005 and 2019-006 that we consider to be material weaknesses.

Compliance and Other Matters

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

Jasper County, Georgia's Response to Findings

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

Purpose of this Report

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

Macon, Georgia
June 24, 2020

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

To the Board of Commissioners
Jasper County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Jasper 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 Jasper County, Georgia's major federal programs for the year ended June 30, 2019. Jasper County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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Opinion on Each Major Federal Program

In our opinion, Jasper County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Jasper County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Jasper 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 Jasper 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.

Macon, Georgia
June 24, 2020

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Section I – Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
14.228	Community Development Block Grant

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

Section II – Financial Statement Findings

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

2019-001 Accounts Payable/Expenditures or Expenses

CRITERIA
In accordance with generally accepted accounting principles, expenditures / expenses are recognized as soon as a liability is incurred.

CONDITION
The County does not have adequate accounting procedures to ensure that expenditures or expenses are recorded and properly classified when a liability is incurred.

CONTEXT
Audit adjustments were needed to fairly state and classify expenditures or expenses for the year ended June 30, 2019. The adjustments are summarized as follows:

- A material adjustment of $127,315 was required to correct expenditures in the 2012 SPLOST Fund.
- A material adjustment of $115,900 was required in the General Fund to increase expenditures for the additional costs of refinancing three (3) Caterpillar motorgraders.
- A material adjustment of $73,838 was required in the Senior Center CDBG Fund to increase capital outlay expenditures, accounts payable and retainage payable.

EFFECT
The County's accounting records contained material errors which were identified and adjusted during the annual audit process.

CAUSE
The County did not have controls in place to ensure that transactions were properly reported.

RECOMMENDATION
The County should establish procedures to ensure the proper accrual and classification of all liabilities incurred during the fiscal period. The County should also consider providing additional training to personnel.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS
Management agrees with the finding. Management will continue to implement procedures to ensure proper accrual of liabilities during the fiscal period. Processes have been implemented for the finance staff to generate periodic accounts payable reports and maintain copies for future reference. Additional training and resources to be provided for the finance staff.

2019-002 Accounts Receivable/Revenue

CRITERIA
Under a modified accrual basis of accounting, amounts are recognized as revenue when earned, only as long as they are collectible within the period or soon enough afterwards to be used to pay liabilities of the current period. Under the accrual basis of accounting, amounts are recognized as revenue when earned.

CONDITION
Various revenue items were not recorded in the proper fiscal period for 2019. Additionally, transactions were entered into the incorrect accounting period in the accounting system in error.

CONTEXT
Audit adjustments were required to fairly state and classify revenues for the year ended June 30, 2019.

General Fund:

- A material adjustment of $159,426 was required to decrease proceeds of capital leases and accounts receivables for a capital lease that was recorded in FY 2019 but not executed and received until FY 2020.
- A material adjustment of $115,900 was required to record additional capital lease proceeds from the refinancing of three (3) Caterpillar motorgraders.
- An adjustment of $21,094 was required to decrease EMS revenue and to increase the allowance for doubtful accounts.
- An adjustment of $19,887 was required to decrease property tax receivables, to increase the allowance for uncollectible accounts by $9,881, and to increase current year property tax revenue by $10,006.
- An adjustment of $6,770 was required to decrease alcoholic beverage excise tax revenue and accounts receivable due to an FY 2020 revenue transaction being recorded in FY 2019 in error.

Other Funds:

- An adjustment of $73,838 was required in the Senior Center CDBG Fund to increase grants receivable and CDBG grant revenue.
- An adjustment of $3,499 was required in the Landfill Fund to decrease cash and landfill revenue due to an FY 2020 revenue transaction being recorded in FY 2019 in error.

EFFECT
The County's accounting records contained material errors which were identified and adjusted during the annual audit process.

CAUSE
The County did not have controls in place to ensure transactions are being recorded in the correct fiscal year.

2019-002 Accounts Receivable/Revenue, continued

RECOMMENDATION

We recommend that the County develop procedures to ensure that revenues are recognized in the correct fiscal year and that transactions are recorded in the correct accounting period in the accounting system.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

Management agrees with the finding. Management will continue to implement procedures to ensure proper accrual of revenues during the fiscal period. Additional training and resources to be provided for the finance staff.

2019-003 Management of Due to / from (Interfund) Accounts

CRITERIA
Generally accepted accounting principles require consideration of the collectability of receivables of all kinds whether external or internal to the County. As part of that process, the County should review the amounts included in the due to / from accounts (interfund receivables and payables) in each fund and make the appropriate settlements on a monthly basis.

CONDITION
The County did not monitor interfund receivable and payable accounts on a monthly basis and did not make the appropriate settlements between funds.

CONTEXT
- Audit adjustments with a net effect of $142,353 were required in the 2012 SPLOST Fund to increase road & bridge expenditures and to increase the interfund payable balance due to the General Fund.
- An adjustment of $127,315 was required in the LMIG Fund to decrease road expenditures and to increase the interfund receivable balance due from the General Fund.
- At year end, the County had not settled the following interfund balances between the funds:

Receivable Fund	Amount	Payable Fund	Amount
General Fund	$ 446,299	2012 SPLOST	$ 377,809
		Curbside	61,327
		Nonmajor governmental	7,163
Landfill Fund	41,914	General Fund	41,914
Total	$ 488,213	Total	$ 488,213

EFFECT
The County's General Fund bank account paid for obligations of other funds which were not timely reimbursed for the fiscal year ended June 30, 2019.

CAUSE
The County did not consider the need for settlements between funds as a part of the monthly close out procedures.

RECOMMENDATION
We recommend the County review all interfund receivables and payables on a monthly basis and consider the need for timely settlements between funds.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS
Management agrees with the finding. Management will conduct periodic reviews of the general ledger to ensure timely settlement of Due to / Due from balances between funds on a monthly basis. Additional training and resources to be provided for the finance staff.

2019-004 Capital Assets

CRITERIA
Accounting and control procedures should be designed to ensure that capital asset activity is recorded and reported. Capital asset records must be supported by detailed records that include location, department, cost and estimated useful life, depreciation and other detailed supporting documentation.

CONDITION
The County does not have adequate accounting procedures to ensure that capital asset activity and related depreciation are properly recorded.

CONTEXT
The following adjustments were needed to correct the governmental and landfill depreciation schedules:

- Adjustments of $73,838 were required to record current year governmental capital asset additions and to increase capital outlay expenditures and accounts payable and retainage payable in the Senior Center CDBG Fund.
- A material adjustment of $115,900 was required to record current year governmental capital asset additions and to increase capital expenditures and capital lease proceeds in the General Fund.
- Additionally, the governmental and landfill depreciation schedules contained several formula errors that were identified during the audit.

EFFECT
The County's accounting records for governmental capital assets contained material errors which were identified and corrected during the audit.

CAUSE
The manual depreciation schedule was not properly maintained.

RECOMMENDATION
The County should consider purchasing an electronic capital asset record-keeping system.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS
Management agrees with the finding. Management will review and implement procedures to ensure capital asset records are recorded timely and accurately. Additional training and resources to be provided for the financial staff.

2019-005 911 Authority (Component Unit)- General Ledger Maintenance

CRITERIA
Timely and accurate financial reports are essential in order to perform analysis of the financial condition of the Jasper County 911 Authority, review data for accuracy and completeness, monitor compliance with budget appropriations, and to prepare annual financial statements.

CONDITION
The 911 Authority did not maintain accurate accounting records.

CONTEXT
The following audit adjustments were needed:

- An adjustment of $3,351 was required to increase fund balance and to decrease accounts payable and Christmas Club payables.
- An adjustment was required to decrease salaries and payroll tax expenditures and to decrease accrued salaries.
- An adjustment of $4,912 was required to increase revenue and to increase current year receivables for 911 revenues.
- Other audit adjustments were required to correct other posting errors.

EFFECT
The 911 Authority's accounting records contained errors which were identified and adjusted during the annual audit process.

CAUSE
Personnel responsible for maintaining the 911 Authority's financial records lacked training in governmental accounting. Additionally, the County did not provide accounting oversight for the 911 Authority's fiscal year 2019 financial records as it had in previous years.

RECOMMENDATION
We recommend that the County provide personnel responsible for the accounting function at the Authority with additional accounting oversight where possible. In addition, the Authority should consider additional accounting training for personnel.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS
Management agrees with the finding. Management will perform periodic reviews of the 911 Authority financial reports. Additional training and resources to be provided for the 911 Director to develop the Director's accounting skills.

2019-006 Control Procedures over the Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

CRITERIA
Uniform Guidance requires the auditee to prepare a SEFA that includes certain required elements, including total federal expenditures for each individual federal program for the period covered by its financial statements.

CONDITION
The SEFA prepared by the County, did not correctly report the federal expenditures.

CONTEXT
The County failed to accumulate accurate information to correctly report the federal expenditures on the SEFA.

EFFECT
The County did not provide an accurate and timely SEFA detailing federal expenditures.

CAUSE
Employees responsible for grant administration lacked adequate training in the preparation of the SEFA.

RECOMMENDATION
We recommend that the County review the controls in place over the preparation of the SEFA. Additionally, individuals responsible for the preparation of the SEFA should have adequate training to ensure compliance with grant provisions.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS
Management agrees with the finding. Management will review and implement proper controls in preparation of the SEFA. Additional training and resources to be provided for the finance staff

Section III – Federal Award Findings and Questioned Costs

No matters were reported.