SEMINOLE COUNTY, GEORGIA

Annual Financial Report

For the fiscal year ended
May 31, 2019

SEMINOLE COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED MAY 31, 2019

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INTRODUCTORY SECTION

SEMINOLE COUNTY, GEORGIA
List of Elected and Appointed Officials
May 31, 2019

Board of Commissioners

Sheila Williams, Chairman
Mark Spooner, Vice-Chairman
Jeffrey Braswell
Darius Culverson
Brenda Peterson

County Manager	Paula Granger
Clerk of Commissioners	Paula Granger
Attorney	Bill Mills
Sheriff	Heath Elliott
Tax Commissioner	Leslie Johnson
Clerk of Superior Court	Earlene Bramlett
Probate and Magistrate Judge	Michael Jon Rogerson
Coroner	Chad Smith

FINANCIAL SECTION

William R. Burke, CPA, MAcc
Rebecca B. Worsham, CPA
John S. Buckhaulter, CPA, CFE
William J. Walker, Jr., CPA
Margaret B. Harrell, CPA, CFE
Kayla K. Calhoun, CPA
Dalisha C. Childree, CPA

Gloria J. Buice, CPA
Logan Holt, CPA
J. Alvin Newton, Jr., CPA, JD
Rebecca Rambo, CPA

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INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Seminole 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 Seminole County, Georgia, as of and for the year ended May 31, 2019, and the related notes to the financial statements, which collectively comprise Seminole 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 Seminole County Health Department, a component unit of Seminole County, Georgia, which statements reflect total assets of $403,841 as of June 30, 2019 and total revenues of $470,666 for the year then ended. 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 the Seminole County Health Department, 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.

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 Seminole County, Georgia, as of May 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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MEMBERS:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS / GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 6-10), budgetary comparison information (pages 51-53), and the required supplementary information about retirement plans (pages 45-48) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or 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 Seminole County's basic financial statements. The introductory section, combining and individual nonmajor fund financials found on pages 49-69, the State Reporting Requirement schedules found on pages 70-76, and the remaining other information found on pages 77-82, 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 found on pages 46-69, the State Reporting Requirement schedules found on pages 70-76, and the remaining other information found on pages 77-82, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements fund on pages 49-69, the State Reporting Requirement schedules found on pages 70-76, and the remaining other information found on pages 77-82, are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has 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 it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2019, on our consideration of Seminole County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Seminole County's internal control over financial reporting and compliance.

Burke, Worsham & Harrell, LLC

Burke, Worsham & Harrell, LLC
Donalsonville, Georgia
November 19, 2019

Management's Discussion and Analysis

As management of Seminole County, Georgia, we offer readers of Seminole County's financial statements this narrative overview and analysis of the financial activities of Seminole County for the fiscal year ended May 31, 2019.

Financial Highlights

- The assets of Seminole County exceeded its liabilities at the close of the most recent fiscal year by $20,408,238. Of this amount, $4,067,205 may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by $1,107,634, an increase from the prior year's increase of $599,224 A portion of the prior increase is a prior period adjustment. Before the prior period adjustment, the county's previous change in net position was $481,710.
- As of the close of the current fiscal year, the County's governmental funds reported ending fund balance of $7,628,249, a decrease of $1,488,192 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $4,656,575, or 70% of total General Fund expenditures. In the prior year, unassigned fund balance was 67%.
- The County's total debt increased by $226,175 (69%) during the current fiscal year. The prior year's decrease was 25%.
- The resources available for appropriation were $1,168,333 more than budgeted for the General Fund. Actual expenditures were $484,265 more than budgeted.

Overview of the Financial Statements

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

Government-wide financial statements. *The government-wide financial statements* are designed to provide readers with a broad overview of Seminole County's finances, in a manner similar to a private-sector business.

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

The S*tatement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Seminole County that are principally supported by taxes and intergovernmental revenues (*governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities)*. The governmental activities of the County include general government, judicial, public safety, public works, health and welfare, and culture and recreation.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also two (2) legally separate entities known as discretely presented component units. Financial information for these *component units* are reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 12 and 13 of this report.

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

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

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

The County has four major governmental funds; the General Fund, two Capital Project Funds, SPLOST V and TSPLOST, and one Special Revenue Fund, EIP. The County has twelve (12) non-major governmental funds of which seven are Special Revenue Funds and five are Capital Project Funds.

The County has five fiduciary funds, all Agency Funds.

The County adopts an annual appropriated budget for its General Fund and Special Revenue Funds and project length budgets for Capital Project Funds. A budgetary comparison statement has been provided for the major funds to demonstrate compliance with the budgets.

The basic governmental fund financial statements can be found on pages 14 through 20 of this report.

Proprietary funds. Proprietary funds distinguish operating revenues and expenses from non-operating items. The County operates one proprietary fund, the Transfer Station.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21 through 44 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 45 through 48 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by $20,408,238 at the close of the most recent fiscal year.

By far the largest portion of the County's net position (67%) reflects its net investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Seminole County's Net Position

	Governmental activities		Business-type activities		Total	
	2018	**2019**	2018	**2019**	2018	**2019**
Current and other assets	$ 6,636,902	**$ 8,195,021**	$ (59,131)	**$ 16,395**	$ 6,577,771	**$ 8,211,416**
Capital assets	14,101,468	**14,091,538**	57,040	**53,772**	14,158,508	**14,145,310**
Total assets	20,738,370	**22,286,559**	(2,091)	**70,167**	20,736,279	**22,356,726**
Deferred outflows of resources- pensions	205,337	**446,799**	-	**-**	205,337	**446,799**
Total assets and deferred outflows	20,943,707	**22,733,358**	(2,091)	**70,167**	20,941,616	**22,803,525**
Long-term liabilities outstanding	337,731	**522,035**	8,061	**1,054**	345,792	**523,089**
Other liabilities	969,440	**1,507,646**	12,561	**59,811**	982,001	**1,567,457**
Total liabilities	1,307,171	**2,029,681**	20,622	**60,865**	1,327,793	**2,090,546**
Deferred inflows of resources- pensions	313,219	**304,741**	-	**-**	313,219	**304,741**
Total liabilities and deferred inflows	1,620,390	**2,334,422**	20,622	**60,865**	1,641,012	**2,395,287**
Net position:						
Net investment in capital assets	13,772,225	**13,536,121**	57,040	**53,772**	13,829,265	**13,589,893**
Restricted	1,945,136	**2,751,140**	-	**-**	1,945,136	**2,751,140**
Unrestricted	3,605,956	**4,111,675**	(79,753)	**(44,470)**	3,526,203	**4,067,205**
Total net position	$ 19,323,317	**$ 20,398,936**	$ (22,713)	**$ 9,302**	$ 19,300,604	**$ 20,408,238**

Of the County's net position, $2,751,140 is restricted. All of the *unrestricted net position,* $4,067,205, may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, all of the County's funds reported a positive fund balance.

Governmental activities. Governmental activities increased the County's net position by $1,075,619 while business-type activities increased net position by $32,015, for a total net increase of $1,107,634. Key elements of these changes are as follows:

Seminole County's Changes in Net position

	Governmental activities		Business-type activities		Total	
	2018	**2019**	2018	**2019**	2018	**2019**
Revenues:						
Program revenues:						
Charges for services	$ 796,840	**$ 835,927**	$ 214,531	**$ 257,221**	$ 1,011,371	**$ 1,093,148**
Capital grants and contributions	651,440	**1,060,531**	-	**-**	651,440	**1,060,531**
Operating contributions	41,507	**42,375**	-	**-**	41,507	**42,375**
General revenues:						
Property taxes	4,475,277	**4,367,606**	-	**-**	4,475,277	**4,367,606**
Other taxes	1,916,461	**3,053,215**	-	**-**	1,916,461	**3,053,215**
Other	292,446	**667,799**	121	**72**	292,567	**667,871**
Total revenues	8,173,971	**10,027,453**	214,652	**257,293**	8,388,623	**10,284,746**
Expenses:						
General government	2,337,944	**3,287,337**	-	**-**	2,337,944	**3,287,337**
Judicial	531,302	**557,185**	-	**-**	531,302	**557,185**
Public safety	2,811,025	**2,988,438**	-	**-**	2,811,025	**2,988,438**
Public works	1,500,693	**1,596,645**	259,540	**264,550**	1,760,233	**1,861,195**
Health and welfare	109,937	**108,744**	-	**-**	109,937	**108,744**
Culture and recreation	348,760	**361,332**	-	**-**	348,760	**361,332**
Interest on long-term debt	7,712	**12,881**	-	**-**	7,712	**12,881**
Total expenses	7,647,373	**8,912,562**	259,540	**264,550**	7,906,913	**9,177,112**
Change in net position before transfers	526,598	**1,114,891**	(44,888)	**(7,257)**	481,710	**1,107,634**
Transfers	(39,272)	**(39,272)**	39,272	**39,272**	-	**-**
Change in net position	487,326	**1,075,619**	(5,616)	**32,015**	481,710	**1,107,634**
Net position - 05/31/17	18,809,291	**19,323,317**	(17,097)	**(22,713)**	18,792,194	**19,300,604**
Prior Period Adjustment	26,700	**-**	-	**-**	26,700	**-**
Net position - 05/31/18	$ 19,323,317	**$ 20,398,936**	$ (22,713)	**$ 9,302**	$ 19,300,604	**$ 20,408,238**

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

***Governmental funds*.** The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The non-major Special Revenue Funds have a total fund balance of $619,361, all of which is restricted or committed. The net decrease in fund balance during the current year in the non-major Special Revenue Funds was $19,983.

The non-major Capital Project Funds have a total fund balance of $487,046. The net decrease in fund balance during the current year in the non-major Capital Project Funds was $207,113.

General Fund Budgetary Highlights

There was no change between the original budget and the final amended budget in total revenues and appropriations.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities as of May 31, 2019, amounts to $14,091,538 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, roads, and highways. The county has maintained a historical cost list of assets for the past few years and the assets were recorded at historical cost on the books. Per GASB 34, depreciation was calculated on assets from their date of purchase.

Major capital events during the year were:

- The County purchased various new Sheriff's Department vehicles, a John Deere Motorgrader, Caterpillar Excavator, and John Deere Tractor during the current year.
- The County continued road improvements using LMIG and SPLOST funds totaling $1,196,248 for the year.

Seminole County's Capital Assets
(net of depreciation)

	Governmental activities		Business-type activities		Total	
	2018	**2019**	2018	**2019**	2018	**2019**
Land	$ 482,096	**$ 482,096**	$ 27,011	**$ 27,011**	$ 509,107	**$ 509,107**
Buildings and improvements	2,612,196	**2,327,202**	11,523	**9,971**	2,623,719	**2,337,173**
Machinery and equipment	1,936,992	**1,858,521**	18,506	**16,790**	1,955,498	**1,875,311**
Furniture and fixtures	55,229	**45,455**	-	**-**	55,229	**45,455**
Infrastructure	8,863,634	**9,369,189**	-	**-**	8,863,634	**9,369,189**
Construction in progress	151,321	**9,075**	-	**-**	151,321	**9,075**
Total	$ 14,101,468	**$ 14,091,538**	$ 57,040	**$ 53,772**	$ 14,158,508	**$ 14,145,310**

Additional information on the County's capital assets can be found in Note IV. C. on pages 29 through 30 of this report.

Long-term debt. At the end of the current fiscal year, the County had total capital leases outstanding in the amount of $555,417, post closure cost payable in the amount of $9,159, and compensated absences payable in the amount of $143,952 for the governmental funds.

Additional information on the County's long-term debt can be found in Note IV. F. on pages 32 through 34 of this report.

Economic Factors and Next Year's plans

- The County will continue making recovery efforts after being severely damaged during Hurricane Michael.
- Plans will be made for improvements and additions to the courthouse annex.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information should be addressed to the County Manager.

BASIC FINANCIAL STATEMENTS

SEMINOLE COUNTY, GEORGIA
STATEMENT OF NET POSITION
MAY 31, 2019

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Health Department	Development Authority
ASSETS AND DEFERRED OUTFLOWS					
Assets					
Cash and cash equivalents	$ 4,365,286	$ 2,487	$ 4,367,773	$ 331,715	$ 317,661
Receivables (net of allowance for uncollectibles)	492,622	13,908	506,530	40,425	-
Intergovernmental	441,519	-	441,519	-	-
Inventory	30,234	-	30,234	-	-
Due from other funds	53,361	-	53,361	-	-
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	2,811,999	-	2,811,999	-	-
Capital assets (net of accumulated depreciation):					
Land	482,096	27,011	509,107	-	-
Buildings and improvements	2,327,202	9,971	2,337,173	-	-
Furniture and fixtures	45,455	-	45,455	-	-
Machinery and equipment	1,858,521	16,790	1,875,311	31,701	-
Infrastructure	9,369,189	-	9,369,189	-	-
Construction in progress	9,075	-	9,075	-	-
Capital leases	-	-	-	-	-
Total assets	**22,286,559**	**70,167**	**22,356,726**	**403,841**	**317,661**
Deferred outflows of resources					
Deferred outflows-pensions	446,799	-	446,799	114,763	-
Total assets and deferred outflows of resources	**22,733,358**	**70,167**	**22,803,525**	**518,604**	**317,661**
LIABILITIES AND DEFERRED OUTFLOWS					
Liabilities					
Accounts payable and other current liabilities	192,569	6,839	199,408	27,211	900
Accrued interest	8,057	-	8,057	-	-
Due to other funds	-	52,972	52,972	-	-
Intergovernmental payable	302,684	-	302,684	-	-
Net pension liability	817,843	-	817,843	433,811	-
Noncurrent liabilities:					
Due within one year	186,493	-	186,493	1,421	-
Due in more than one year	522,035	1,054	523,089	12,785	-
Total liabilities	**2,029,681**	**60,865**	**2,090,546**	**475,228**	**900**
Deferred inflows of resources					
Deferred inflows-pensions	304,741	-	304,741	192,434	-
Total liabilities and deferred inflows of resources	**2,334,422**	**60,865**	**2,395,287**	**667,662**	**900**
NET POSITION					
Net investment in capital assets	13,536,121	53,772	13,589,893	31,701	-
Restricted:					
Health department	-	-	-	189,522	-
Capital outlay	1,648,123	-	1,648,123	-	-
Special use	1,103,017	-	1,103,017	-	-
Unrestricted	4,111,675	(44,470)	4,067,205	(370,281)	316,761
Total net position	**$ 20,398,936**	**$ 9,302**	**$ 20,408,238**	**$ (149,058)**	**$ 316,761**

SEMINOLE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2019

Functions/Programs	Expenses	Program Revenues: Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units: Health Department	Component Units: Development Authority
Primary government:									
Governmental activities:									
General government	$ 3,287,337	136,651	$ 42,375	$ 1,060,531	$ (2,047,780)		$ (2,047,780)		
Judicial	557,185	129,065	-	-	(428,120)		(428,120)		
Public safety	2,988,438	406,934	-	-	(2,581,504)		(2,581,504)		
Public works	1,596,645	-	-	-	(1,596,645)		(1,596,645)		
Health and welfare	108,744	-	-	-	(108,744)		(108,744)		
Culture and recreation	361,332	163,277	-	-	(198,055)		(198,055)		
Interest on long-term debt	12,881	-	-	-	(12,881)		(12,881)		
Total governmental activities	**8,912,562**	**835,927**	**42,375**	**1,060,531**	**(6,973,729)**		**(6,973,729)**		
Business-Type activities:									
Transfer Station	264,550	257,221	-	-	-	(7,329)	(7,329)		
Total business-type activities	**264,550**	**257,221**	**-**	**-**	**-**	**(7,329)**	**(7,329)**		
Total primary government	**$ 9,177,112**	**$ 1,093,148**	**$ 42,375**	**$ 1,060,531**	**$ (6,973,729)**	**$ (7,329)**	**$ (6,981,058)**		
Components units:									
Health department	262,873	176,380	294,286	-				**207,793**	**-**
Development authority	65,294	32,024	5,000	-				**-**	**(28,270)**
Total component units	**$ 328,167**	**$ 208,404**	**$ 299,286**	**$ -**				**207,793**	**(28,270)**
General revenues:									
Property taxes					4,367,606	-	4,367,606	-	-
Sales and use taxes					2,603,047	-	2,603,047	-	-
Business taxes					450,168	-	450,168	-	-
Interest and penalties on taxes					42,114	-	42,114	-	-
Miscellaneous revenues					546,902	-	546,902	-	-
Unrestricted investment earnings					39,702	72	39,774	-	2,779
Gain (loss) on sale of capital assets					39,081	-	39,081	-	-
Transfers					(39,272)	39,272	-	-	-
Total general revenues and transfers					**8,049,348**	**39,344**	**8,088,692**	**-**	**2,779**
Change in net position					**1,075,619**	**32,015**	**1,107,634**	**207,793**	**(25,491)**
Net position - beginning					**19,323,317**	**(22,713)**	**19,300,604**	**(356,851)**	**342,252**
Net position - ending					**$ 20,398,936**	**$ 9,302**	**$ 20,408,238**	**$ (149,058)**	**$ 316,761**

SEMINOLE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31, 2019

	Major funds				Non-Major funds	
	General	Capital Project SPLOST V	Capital Project TSPLOST I	Special Revenue EIP	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 4,365,286	$ -	$ -	$ -	$ -	$ 4,365,286
Receivables (net of allowance for uncollectibles)	368,112	-	-	98,250	26,260	492,622
Inventories	30,234	-	-	-	-	30,234
Intergovernmental	132,530	161,458	147,531	-	-	441,519
Due from other funds	59,755	65,095	-	-	810	125,660
Restricted assets:						
Cash and cash equivalents	-	605,456	480,142	574,570	1,151,831	2,811,999
Total assets	**4,955,917**	**832,009**	**627,673**	**672,820**	**1,178,901**	**8,267,320**
LIABILITIES, DEFERRED INFLOWS OF RESOURSES AND FUND BALANCES						
Liabilities:						
Accounts payable	103,154	6,963	-	-	62,711	172,828
Accrued liabilities	19,741	-	-	-	-	19,741
Due to other funds	65,516	-	-	-	6,783	72,299
Intergovernmental payable	9,178	182,947	107,559	-	3,000	302,684
Total liabilities	**197,589**	**189,910**	**107,559**	**-**	**72,494**	**567,552**
Deferred inflows of resources						
Unavailable revenues	71,519	-	-	-	-	71,519
Total liabilities and deferred inflows of resources	**269,108**	**189,910**	**107,559**	**-**	**72,494**	**639,071**
Fund balances:						
Nonspendable	30,234	-	-	-	-	30,234
Restricted for:						
Special programs	-	-	-	672,820	430,197	1,103,017
Construction and capital outlay	-	642,099	520,114	-	485,910	1,648,123
Committed for:						
Special programs - recreation	-	-	-	-	189,164	189,164
Construction and capital outlay	-	-	-	-	1,136	1,136
Unassigned	4,656,575	-	-	-	-	4,656,575
Total fund balances	**4,686,809**	**642,099**	**520,114**	**672,820**	**1,106,407**	**7,628,249**
Total liabilities and fund balances	**$ 4,955,917**	**$ 832,009**	**$ 627,673**	**$ 672,820**	**$ 1,178,901**	

Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		14,091,538
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(1,534,428)
Other assets are not available to pay for current-period expenditures, and, therefore are deferred in the funds.		71,519
Deferred outflows and inflows related to pension activity are not required to be reported in the funds but are required to be reported at the government-wide level		
Deferred outflow of resources- pension	446,799	
Deferred inflow of resources- pension	(304,741)	142,058
Net position of governmental activities		**$ 20,398,936**

SEMINOLE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED MAY 31, 2019

	Major funds				Non-Major funds	
	General	Capital Project SPLOST V	Capital Project TSPLOST I	Special Revenue EIP	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Property	$ 4,452,629	$ -	$ -	$ -	$ -	$ 4,452,629
Sales	703,888	1,113,896	785,264	-	-	2,603,048
Business	450,168	-	-	-	-	450,168
Penalties and interest on taxes	42,114	-	-	-	-	42,114
Licenses and permits	90,660	-	-	-	-	90,660
Intergovernmental	165,700	-	-	-	975,990	1,141,690
Charges for services	197,941	-	-	-	345,722	543,663
Fines	137,063	-	-	-	23,576	160,639
Investment earnings	29,326	1,769	1,133	4,750	7,952	44,930
Insurance reimbursements	529,047	-	-	-	-	529,047
Miscellaneous revenue	17,856	-	-	-	-	17,856
Total revenues	**6,816,392**	**1,115,665**	**786,397**	**4,750**	**1,353,240**	**10,076,444**
EXPENDITURES						
Current:						
General government	2,354,075	-	-	-	2,038	2,356,113
Judicial	554,962	-	-	-	-	554,962
Public safety	2,510,724	-	-	-	132,690	2,643,414
Public works	824,289	-	-	-	-	824,289
Culture and recreation	154,311	-	-	-	166,905	321,216
Health and welfare	108,007	-	-	-	-	108,007
Intergovernmental	-	377,722	266,283	-	-	644,005
Debt service:						
Principal	-	96,480	-	-	28,763	125,243
Interest	-	7,468	-	-	1,090	8,558
Capital Outlay:						
General government	14,198	-	-	-	1,081	15,279
Public safety	77,436	92,868	-	-	63,409	233,713
Public works	79,972	425,266	-	-	621,748	1,126,986
Culture and recreation	-	7,770	-	-	-	7,770
Total expenditures	**6,677,974**	**1,007,574**	**266,283**	**-**	**1,017,724**	**8,969,555**
Excess (deficiency) of revenues over (under) expenditures	**138,418**	**108,091**	**520,114**	**4,750**	**335,516**	**1,106,889**
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	53,510	-	-	-	-	53,510
Transfers	492,140	31,200	-	-	(562,612)	(39,272)
Capital lease financing	-	351,418	-	-	-	351,418
Total other financing sources and (uses)	**545,650**	**382,618**	**-**	**-**	**(562,612)**	**365,656**
Net change in fund balances	**684,068**	**490,709**	**520,114**	**4,750**	**(227,096)**	**1,472,545**
Fund balances - beginning	**4,002,741**	**135,743**	**-**	**668,070**	**1,333,503**	**6,140,057**
Prior period adjustment	**-**	**15,647**	**-**	**-**	**-**	**15,647**
Fund balances - ending	**$ 4,686,809**	**$ 642,099**	**$ 520,114**	**$ 672,820**	**$ 1,106,407**	**$ 7,628,249**

SEMINOLE COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2019

Amounts reported for governmental activities in the Statement of Activities (page 13) are different because:		
Net change in fund balances-total governmental funds (page 15)		$ 1,472,545
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 and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		
Depreciation expense	$ (1,363,603)	
Capital outlay	1,383,748	20,145
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) to increase net position		
Assets sold	$ (50,499)	
Accumulated depreciation	36,071	(14,428)
The issuance of long-term debt (e.g., leases, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Debt issued or incurred	$ (351,418)	
Principal repayments	125,243	(226,175)
Revenues not reported in the Statement of Activities that were from a prior period and are reported as revenue in the funds.		(156,545)
Revenues reported in Statement of Activities that are earned but unavailable and are not reported in the governmental funds.		71,519
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds		(23,703)
Certain pension expenses in the Statement of Activities are recognized on the accrual basis of accounting in accordance with GASB 68.		
Amount of pension expenses recognized at the government-wide level		(67,739)
Change in net position of governmental activities (page 13)		**$ 1,075,619**

SEMINOLE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
MAY 31, 2019

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS	
	TRANSFER STATION	TOTAL
ASSETS		
Current assets:		
Cash and cash equivalents	$ 2,487	$ 2,487
Accounts receivable (net of allowance for uncollectibles)	13,908	13,908
Total current assets	**16,395**	**16,395**
Non-current assets:		
Capital assets:		
Land	27,011	27,011
Buildings and system	313,688	313,688
Machinery and equipment	270,209	270,209
Less accumulated depreciation	(557,136)	(557,136)
Total capital assets (net of accumulated depreciation)	**53,772**	**53,772**
Total non-current assets	**53,772**	**53,772**
Total assets	**70,167**	**70,167**
LIABILITIES		
Current liabilities:		
Accounts payable	6,839	6,839
Due to other funds	52,972	52,972
Total current liabilities	**59,811**	**59,811**
Noncurrent liabilities:		
Compensated absences	1,054	1,054
Total noncurrent liabilities	**1,054**	**1,054**
Total liabilities	**60,865**	**60,865**
NET POSITION		
Investment in capital assets	53,772	53,772
Unrestricted	(44,470)	(44,470)
Total net position	**$ 9,302**	**$ 9,302**

SEMINOLE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED MAY 31, 2019

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS	
	TRANSFER STATION	TOTAL
Operating revenues:		
Charges for services:		
Tipping fees	$ 255,730	$ 255,730
Waste recycling fees	1,491	1,491
Total operating revenues	**257,221**	**257,221**
Operating expenses:		
Costs of services	168,858	168,858
Administration	92,424	92,424
Depreciation	3,268	3,268
Total operating expenses	**264,550**	**264,550**
Operating income (loss)	**(7,329)**	**(7,329)**
Non-operating revenues (expenses):		
Interest income	72	72
Total non-operating revenues (expenses)	**72**	**72**
Income (loss) before transfers	**(7,257)**	**(7,257)**
Transfers	39,272	39,272
Change in net position	**32,015**	**32,015**
Total net position - beginning	**(22,713)**	**(22,713)**
Total net position - ending	**$ 9,302**	**$ 9,302**

SEMINOLE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED MAY 31, 2019

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS	
	TRANSFER STATION	TOTAL
Cash flows from operating activities:		
Cash received from customers	$ 257,966	$ 257,966
Cash paid to suppliers	(215,444)	(215,444)
Cash paid to employees	(73,076)	(73,076)
Net cash provided by operating activities	**(30,554)**	**(30,554)**
Cash flows from non-capital financing activities:		
Payments from other funds	39,272	39,272
Net cash provided (used) by non-capital financing activities	**39,272**	**39,272**
Cash flows from capital and related financing activities:		
Payment for capital assets	-	-
Proceeds from sale of assets	-	-
Net cash provided (used) by capital and related financing activities	**-**	**-**
Cash flows from investing activities:		
Interest received	72	72
Net cash provided by investing activities	**72**	**72**
Net increase (decrease) in cash and cash equivalents	**8,790**	**8,790**
Cash and cash equivalents, beginning of year	**(6,303)**	**(6,303)**
Cash and cash equivalents, end of year	**$ 2,487**	**$ 2,487**

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating income (loss)	**$ (7,329)**	**$ (7,329)**
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	3,268	3,268
(Increase) decrease in accounts receivable	745	745
Increase (decrease) in accounts payable	581	581
Increase (decrease) in accrued expenses	(7,007)	(7,007)
Increase (decrease) in due to other funds	(20,812)	(20,812)
Total adjustments	**(23,225)**	**(23,225)**
Net cash provided by operating activities	**$ (30,554)**	**$ (30,554)**

SEMINOLE COUNTY, GEORGIA
STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
MAY 31, 2019

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 863,642
Total	863,642
Receivables	
Due from other taxing units	-
Total	-
Total Assets	**863,642**
LIABILITIES	
Funds held for others	863,642
Total Liabilities	**$ 863,642**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The government is a municipal corporation governed by an elected five-member commission. As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Each major discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize that it is legally separate from the government.

Discretely presented component units. The County has two discretely presented component units. These component units are reported in separate columns to emphasize that they are legally separate from the County.

The Development Authority of Seminole County and Donalsonville, Georgia, a legally separate entity, is responsible for promoting economic growth in Seminole County, Georgia. The members of the Authority's governing board are elected jointly by the County and the City of Donalsonville. However, the Authority is fiscally dependent on the County government. The government also has the ability to significantly influence operations of the Authority and would be held accountable for fiscal matters involving the Authority. The Authority is presented as a governmental fund type.

Complete financial statements for the Authority may be obtained at the entity's administrative office:

Chamber of Commerce of Donalsonville
P.O. Box 713
Donalsonville, GA 39845

The Seminole County Health Department, a legally separate entity, provides health services to the County's citizens. The Seminole County Board of Commissioners appoints a voting majority of the Board of the Seminole County Health Department in accordance with Georgia Laws O.C.G.A. 31-3-2. The County has the ability to impose its will on the Board of Health in accordance with Georgia Laws O.C.G.A. 31-3-14. Complete financial statements for the Seminole County Health Department may be obtained at the Health Department's administrative office.

Seminole County Health Department
Wiley Avenue
Donalsonville, GA 39845

The financial statements of the Seminole County Health Department are audited by Robert Baker and Associates.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities,* are reported separately from *business-type activities,* which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function

or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

The County does not allocate indirect costs.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting and basis of presentation

The government-wide financial statements are reported using the economic resources measurement focus and the *accrual* basis of accounting, as are the *proprietary* and *fiduciary* fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The County reports the following major funds:

The G*eneral Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Special Purpose Local Option Sales Tax Fund V is a major capital project fund. This fund accounts for all SPLOST revenue and the accompanying capital outlay associated with the 2015 SPLOST.

The Transportation Special Purpose Local Option Sales Tax Fund I is a major capital project fund. This fund accounts for all TSPLOST revenue and the accompanying capital outlay associated with the TSPLOST.

EIP – This fund received a grant award in which the County loaned to one of the County's component units for the purchase of machinery and equipment to be leased to a new business in the county.

The Proprietary Fund is also a major fund. The County operates a solid waste transfer station that is an enterprise fund.

The County reports the following major component units:

The Development Authority of Seminole County and Donalsonville, Georgia and the Seminole County Health Department.

Additionally, the government reports the following fund types:

Non-Major Special Revenue Funds. These include the Jail Fund, the Juvenile Fund, the Law Library Fund, the E-911 Fund, the Recreation Fund, the Seminole County Co-Op Fund, and the Drug Surcharge Fund. These funds are used to account for proceeds to be used for a specific purpose.

Non-Major Capital Project Funds. These include the Special Purpose Local Option Sales Tax III, Special Purpose Local Option Sales Tax IV, Brick Pavers Project, LMIG, and Community Development Block Grant 2014.

Fiduciary Funds. The County has five agency funds: Clerk of Superior Court, Tax Commissioner, Sheriff Department, Probation Department and Probate/Magistrate Court. These funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Equity

1. Deposits and Investments

Seminole County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

The County has authorized its governing officials to maintain deposit investments with financial institutions. There were no legal or contractual violations in regard to these investments during the year.

2. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectible accounts. Trade accounts receivable in excess of 120 days comprise the trade accounts receivable allowance for uncollectible accounts.

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are levied as of the first day of October each year and are payable by December 20. Property taxes are recognized as income in October upon completion of the tax digest. At May 31, 2019, uncollected property taxes for all prior years amounted to $191,749. The County estimates that substantially all of the remaining balances will be received in the subsequent period. After December 20, applicable property will be subject to liens, penalty and interest.

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

4. Restricted Assets

Seminole County, Georgia's restricted assets are cash. They consist of the following accounts:

SPLOST V	$605,456
TSPLOST I	480,142
EIP	574,570
Other non-major funds	1,151,831
Total	$2,811,999

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with a useful life of more than one year. The County uses a capitalization threshold of $1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The County has historical costs records of its infrastructure, thereby allowing us to record infrastructure acquired prior to implementing GASB Statement 34. All additions to infrastructure are capitalized as completed.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Property, plant and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Building and Improvements	25
Infrastructure	25
Furniture and Fixtures	10
Machinery and Equipment	7

Property, plant and equipment in the proprietary funds of the government are recorded at cost. Property, plant and equipment donated to these proprietary fund type operations are recorded at their estimated fair value at the date of donation.

Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed. Interest incurred during the construction phase of proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

Property, plant and equipment are depreciated in the proprietary and similar trust funds of the government using the straight line method over the following estimated useful lives:

Assets	Years
Building and System	30
Machinery and Equipment	7

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. No liability is reported for unpaid accumulated sick leave. Vacation pay is accrued when incurred in the government-wide and proprietary funds financial statements.

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Categories and classifications of Fund Balance

The County implemented GASB 54 during fiscal year 2012 [Note IV. G. Fund Balance Determination and Classifications]. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, under GASB 54, are Nonspendable, Restricted, Committed, Assigned and Unassigned.

9. Net position

Net investment in capital assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction or improvement of assets.

Restricted – This amount is restricted by external creditors, grantors, contributors or laws or regulations of other governments.

Unrestricted – This amount is all net position that does not meet the definition of “net investment in capital assets” or “restricted”.

10. Deferred Outflows/Inflows of Resources

In addition to the assets, the statement of net 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(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County and the Seminole County Health Department, a

discretely presented component unit of the County, reports two types of items that qualify for reporting in this category: (1) it is the change in proportion and differences between employer contributions and proportionate share of contributions for pensions and, (2) the Health Department's contributions subsequent to the measurement date. These amounts are deferred and will be recognized as an outflow in the applicable period.

In addition to liabilities, the governmental funds balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance that applies to future periods and so will not be recognized as an inflow of resources (revenues) until that time. The County reports two of these items. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and the net difference between the projected and actual earnings on pension plan investments. The amounts are deferred and recognized as inflow of resources in the period that the amounts become available.

11. Adoption of Accounting Pronouncement

The County adopted GASB No. 68 *Accounting and Financial Reporting of Pensions*- an amendment to GASB Statement No. 27, as well as Statement No. 71, *Pension Transition for Contributions made Subsequent to the Measurement Date*- an amendment of GASB Statement No. 68. The objective of this statement is to improve decision-usefulness of information in employer entity financial reports and will enhance its value for assessing accountability and inter-period entity by requiring the recognition of the entire net pension liability and a more comprehensive measure of pension expense. Decision-usefulness and accountability will also be enhanced through new note disclosures and required supplementary information.

12. Comparative Data/Reclassifications

Comparative total data for the prior year has not been presented.

II. Reconciliation of government-wide and fund financial statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this ($1,534,428) difference are as follows:

Capital lease payables	($555,417)
Net pension liability	(817,843)
Compensated absences	(143,952)
Post-closure payable	(9,159)
Accrued interest	(8,057)
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – governmental activities	*($1,534,428)*

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for governmental funds. The County's annual budget is prepared based on anticipated revenues and appropriated expenditures. Revenue anticipations, generally conservative, are designed to help insure fiscal responsibility and maintain a balanced budget. Sums sufficient to provide for debt service may not be

diverted for any other purpose by the County Commissioners. The budget is prepared by fund and department. The legal level of budgetary control is the department level. Transfers between departments require approval of County commissioners.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. During March, the County manager submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following June 1st. The operating budget includes proposed expenditures and the means of financing them.

2. The Board of Commissioners holds a public meeting on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Seminole County.

3. The budget is then revised and adopted or amended by the Board of Commissioners at a regular meeting before the fiscal year to which it applies.

4. The budget so adopted may be revised during the fiscal year only by formal action of the Board of Commissioners in a regular meeting and no increase shall be made therein without provision also being made for financing the same. The legal level of budgetary control is at the department level.

5. Formal budgetary integration is employed as a management control devise during the fiscal year for the general fund.

6. Budgeted amounts are as originally adopted, or as amended by the Board of Commissioners.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the County.

B. Excess of Expenditures Over Appropriations

For the year ended May 31, 2019, expenditures exceeded appropriations in the following areas. The over expenditures were funded by available fund balance.

Departments	Budget	Actual	Excess
General Fund:			
General Government	$ 2,112,465	$ 2,368,273	$ (255,808)
Public Safety	2,272,899	2,588,160	(315,261)
Special Revenue Funds:			
Law Library	450	2,038	(1,588)
Juvenile	1,800	3,750	(1,950)
E-911	151,000	207,537	(56,537)

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary Government
At year-end, Seminole County, Georgia's carrying amount of deposits was $8,042,844 and the bank balance was $8,184,573.

Of the bank balance:	
Insured with securities held by the entity or by its agent in the entity's name	$ 8,184,573
Collateralized with securities held by the pledging financial institution's trust department or agent, not in the entity's name	0
Uncollateralized	0
Total	$ 8,184,573

The following ties the carrying amounts to the Statement of Net Position:

Cash & cash equivalents (page 12)	$4,367,773
Restricted cash (page 12)	2,811,999
Total Statement of Net Position	$7,179,772
Cash held in agency funds (page 20)	863,642
Less cash on hand	(570)
Total	$ 8,042,844

Custodial Credit Risk – Seminole County does not have a custodial credit risk policy.

Discretely Presented Component Units:

The carrying amount of deposits of the Development Authority of Seminole County and Donalsonville was $317,661 and the bank balance was $317,661. Of the bank balance, $317,661 was covered by federal depository insurance or by collateral held by the government's agent in the government's name. Of the remaining balance, $0 was collateralized with securities held by the pledging financial institution's trust department or agent in the government's name.

B. Receivables

Receivables as of year-end for the government's individual major funds and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	SPLOST V	TSPLOST I	EIP	Non-major Other Governmental	Total
Receivables:						
Taxes	$ 191,749	$ -	$ -	$ -	$ -	$ 191,749
Accounts	176,363	-	-	98,250	26,260	300,873
Intergovernmental	132,530	161,458	147,531	-	-	441,519
Due from other funds	59,548	65,095	-	-	602	125,245
Gross receivables	560,190	226,553	147,531	98,250	26,862	1,059,386
Less: allowance for uncollectibles	-	-	-	-	-	-
Net total receivables	$ 560,190	$ 226,553	$ 147,531	$ 98,250	$ 26,862	$ 1,059,386

C. Capital Assets

Capital assets for year ended May 31, 2019 were as follows:

	Beginning Balance	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets,not being depreciated				
Real Property	$ 482,096	$ -	$ -	$ 482,096
Construction in progress	151,321		(142,246)	9,075
Total capital assets, not being depreciated	633,417	-	(142,246)	491,171
Capital assets, being depreciated				
Machinery and equipment	6,816,536	482,854	(50,499)	7,248,891
Furniture and Fixtures	186,228	-	-	186,228
County Roads and Bridges	12,627,082	1,038,602	-	13,665,684
Buildings and Improvements	8,181,067	4,540	-	8,185,607
Total capital assets being depreciated	27,810,913	1,525,996	(50,499)	29,286,410
Less accumulated depreciation:				
Machinery and equipment	(4,895,193)	(531,248)	36,071	(5,390,370)
Furniture and Fixtures	(130,999)	(9,774)	-	(140,773)
County Roads and Bridges	(3,763,448)	(533,047)	-	(4,296,495)
Buildings and Improvements	(5,568,871)	(289,534)	-	(5,858,405)
Total accumulated depreciation	(14,358,511)	(1,363,603)	36,071	(15,686,043)
Total capital assets, being depreciated, net	13,452,402	162,393	(14,428)	13,600,367
Governmental activities capital assets, net	$ 14,085,819	$ 162,393	$ (156,674)	$ 14,091,538

The beginning balance in machinery and equipment has been adjusted due to the prior period adjustment which corrected an overstatement in capital assets in the prior year.

Depreciation expense was charged to functions/programs of the governmental activities as follows:

Governmental activities:	
General government	$ 194,871
Judicial	2,222
Public safety	345,024
Public works	780,632
Culture and recreation	40,116
Health and welfare	738
Total depreciation expense-governmental activities	$ 1,363,603

Any amortization expense on capital leases is included in depreciation expense.
Changes in the capital assets of the proprietary funds are as follows:

	Beginning Balance	Increases	Decreases	Ending Balances
Business-type activities:				
Capital assets,not being depreciated				
Real Property	$ 27,011	$ -	$ -	$ 27,011
Total capital assets, not being depreciated	27,011	-	-	27,011
Capital assets, being depreciated				
Buildings and Improvements	5,400	-	-	5,400
Transfer Station	308,288	-	-	308,288
Machinery and equipment	270,209	-	-	270,209
Total capital assets being depreciated	**583,897**	**-**	**-**	**583,897**
Less accumulated depreciation:				
Buildings and Improvements	(5,400)	-	-	(5,400)
Transfer Station	(296,766)	(1,551)	-	(298,317)
Machinery and equipment	(251,702)	(1,717)	-	(253,419)
Total accumulated depreciation	**(553,868)**	**(3,268)**	**-**	**(557,136)**
Total capital assets, being depreciated, net	30,029	(3,268)	-	26,761
Business-type activities capital assets, net	$ 57,040	$ (3,268)	$ -	$ 53,772

Discretely Presented Component Units:

Activity for the discretely presented component units for the year ended May 31, 2019, are as follows:

Development Authority of Seminole County and Donalsonville, Georgia

Capital Assets	**Balance 5/31/18**	**Increases**	**Decreases**	**Balance 5/31/19**
Capital assets, not being depreciated:				
Capital Leases	$ 30,524	$ -	$ (30,524)	$ -
Total assets, not being depreciated	30,524	-	(30,524)	-
Governmental activities capital assets, net	$ 30,524	$ -	$ (30,524)	$ -

D. Interfund Receivables and Payables

The composition of interfund balances as of May 31, 2019 is as follows:

Due To/From Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	Enterprise Fund	$52,972
	Non-Major Governmental Funds:	
General Fund	E-911	6,028
General Fund	Recreation	683
General Fund	CDBG 2014	72
	Total Non-Major Funds	6,783
	Total	$59,755
SPLOST V Fund	General Fund	$65,095
	Non-Major Governmental Funds:	
Drug Surcharge	General Fund	213
Law Library	General Fund	208
	Total Non-Major Funds	$421
	Total	$65,516

The outstanding balances between funds result mainly from invoices being paid from the incorrect fund. These balances will be paid in the subsequent year. The amount due from the Law Library may be repaid in more than one subsequent year.

	Transfer In	Transfer Out
General Fund	$ 562,612	$ 70,472
LMIG Fund	-	562,612
SPLOST V	31,200	-
Transfer Station	39,272	-
Total	$ 633,084	$ 633,084

Transfers are used to move funds from the General Fund to the Transfer Station when authorized. Revenues were transferred between the General Fund, SPLOST V Fund, and the LMIG Fund due to deposits being made in incorrect accounts.

E. Leases

Operating Leases

The County had no operating leases at May 31, 2019.

F. Long-Term Debt

Governmental Funds:

General Obligation Bonds

The County has no outstanding bonds as of the year ended May 31, 2019.

Notes payable

The County has no outstanding notes as of the year ended May 31, 2019.

Capital Leases $555,417

The County has entered into lease agreements as lessee for financing the acquisition of various equipment items as follows: emergency equipment and radios for E911 purposes; dump truck,
vehicles, tractors and excavator for road purposes; and various vehicles for sheriff department purposes. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date on the Statement of Net Position. The expense resulting from amortization of assets recorded under capital leases is included in depreciation expense. The assets acquired through capital leases are as follows:

Machinery and equipment	$ 1,594,080
Less: accumulated depreciation	(899,761)
Total	$ 694,319

The following is a schedule of the future minimum lease payments under these capital leases and the present value of the minimum lease payments.

Year Ending May 31	Principal	Interest	Total
2020	$ 186,493	$ 8,812	$ 195,305
2021	149,678	5,821	155,499
2022	115,849	3,671	119,520
2023	84,816	2,254	87,070
2024	18,581	784	19,365
	$ 555,417	$ 21,342	$ 576,759

Total minimum lease payments	$ 576,759
Less: amount representing interest	(21,342)
Present value of minimum lease payments	$ 555,417

Compensated Absences 143,952

The government has accrued all vacation pay that has vested with employees at May 31, 2019. The total amount is included in the noncurrent liabilities of the Statement of Net position due to the fact that this liability would not be paid with expendable available financial resources.

Closure and Post-Closure Care Cost 9,159

A solid waste landfill is located in Seminole County. The City of Donalsonville, Georgia has always operated this landfill, with the County government sharing 60% of all costs. State and federal laws and regulations required the City of Donalsonville to place a final cover on the solid waste landfill and to perform

certain maintenance and monitoring functions at the site for a period of five years. This five-year period is an exception to the thirty-year period for monitoring landfills granted to those sites which are not contaminating ground water and which cease to accept solid waste as of April 8, 1994. The City of Donalsonville qualified for this exception. The County reports their current portion of closure and post-closure care costs as debt service expenditures in the General Fund. The total expense for the County for the twelve months ended May 31, 2019 totaled $0. No capacity remains to calculate the annual accrual due to the closure of the landfill. All totals, except for actual expenditures during the year, are based on estimates. These estimates are therefore subject to potential changes due to inflation or deflation, technology, or applicable laws and regulations.

Total current and non-current debt - governmental funds	$708,528
Business-type activities	
Transfer Station's portion of compensated absences	$1,054
Total current and noncurrent debt business-type Activities	$1,054

Changes in Long-Term Debt. During the year ended May 31, 2019, the following changes occurred in liabilities reported in the Statement of Net Position:

	Balance 5/31/2018	Additions	Deletions	Balance 5/31/2019	Due within One Year
Governmental activities:					
Compensated absences	$ 116,297	$ 27,655	$ -	$ 143,952	$ -
Closure and post-closure costs	17,434	-	(8,275)	9,159	-
Capital leases	329,243	351,417	(125,243)	555,417	186,493
Governmental activities Long-term liabilities	$ 462,974	$ 379,072	$ (133,518)	$ 708,528	$ 186,493
Business-type activities:					
Compensated absences	$ 8,061	$ -	$ (7,007)	$ 1,054	$ -
Business-type activities Long-term liabilities	$ 8,061	$ -	$ (7,007)	$ 1,054	$ -

Compensated absences and post closure costs of the County's governmental fund will generally be liquidated by the General Fund. Other governmental notes and leases are paid by the General Fund and the business-type activity lease is paid by the Transfer Station.

Discretely Presented Component Units:

Activity for the discretely presented component units for the year ended May 31, 2019, are as follows:

Development Authority of Seminole County and Donalsonville, Georgia

Long-Term Debt	Balance 5/31/18	Increases	Decreases	Balance 5/31/19	Due within One Year
Notes payable:					
OneGeorgia Authority	$ 30,524	$ -	$ (30,524)	$ -	$ -
Total long-term liabilities	$ 30,524	$ -	$ (30,524)	$ -	$ -

Seminole County Health Department

Compensated Balances	Balance 6/30/18	Increases	Decreases	Balance 6/30/19	Due within One Year
Compensated absences	$ 27,443	$ -	$ (13,237)	$ 14,206	$ 1,421
Total	$ 27,443	$ -	$ (13,237)	$ 14,206	$ 1,421

G. Fund balance determination and classification

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term “proceeds of specific revenue sources” established that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. Restricted or committed specific revenue sources should comprise a substantial portion of the fund’s resources. If revenues are initially received in another fund, they should not be reported as revenues in the fund receiving them; instead, they should be recognized in the special revenue fund where they will be spent.

The proceeds from these special revenue sources should be expected to continue to comprise a substantial portion of inflows.

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays. Capital Projects Funds exclude those types of capital related outflows financed by proprietary funds.

Debt Service Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

The following classifications are used by the County:

General, Special Revenue and Capital Project Funds:

Nonspendable Fund Balance: The portion of the net position of a governmental fund that cannot be spent because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

Restricted Fund Balance: the portion of a fund balance that reflects constraints placed on the use of resources other than nonspendable items that are either externally imposed by creditors {debt agreements, grantors, contributors, or laws or regulations of other governments}, or be imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance: is the (1) the government’s highest level of decision-making authority, which is the Board of Commissioners, and (2) the formal action that is required to be taken to establish (and modify

or rescind) a fund balance commitment. The Board of Commissioners would require a majority vote to modify or rescind a fund balance commitment.

Assigned Fund Balance: that portion of a fund balance that reflects amounts constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned Fund Balance: the portion of a fund balance that includes amounts that do not fall into one of the above categories. The General Fund is the only fund that should report a positive unassigned balance.

The County uses restricted amounts to be spent first when both restricted and unrestricted fund balances are available, unless there are legal documents/contracts that prohibit the use of restricted fund balance, such as grant agreements that require a dollar match. Additionally, the County would then use committed, assigned and lastly unassigned amounts from the unrestricted fund balance when expending funds. The County does not have a formal minimum fund balance policy.

The composition of the Restricted Classification is as follows:

Special Programs Classification: Restricted Fund Balance

	General Fund	Major Governmental Funds	Non-Major Governmental Funds	Proprietary Funds	Total
Special Programs:					
Drug Surcharge	$ -	$ -	$ 64,422	$ -	$ 64,422
Jail	-	-	70,622	-	70,622
Law Library	-	-	80,993	-	80,993
Juvenile	-	-	93,640	-	93,640
EIP	-	672,820	-	-	672,820
E-911	-	-	120,520	-	120,520
Total Special Programs	$ -	$ 672,820	$ 430,197	$ -	$ 1,103,017

Special Programs Classification: Committed Fund Balance

	General Fund	Major Governmental Funds	Non-Major Governmental Funds	Proprietary Funds	Total
Special Programs:					
Recreation	$ -	$ -	$ 189,164	$ -	$ 189,164
Total Special Programs	$ -	$ -	$ 189,164	$ -	$ 189,164

Construction and Capital Outlay: Restricted Fund Balance

	General Fund	Major Governmental Funds	Non-Major Governmental Funds	Proprietary Funds	Total
Construction & Capital Outlay					
SPLOST III	$ -	$ -	$ -	$ -	$ -
SPLOST IV	-	-	485,910	-	485,910
SPLOST V	-	642,099	-	-	642,099
TSPLOST I	-	520,114	-	-	520,114
Total Construction & Capital Outlay	$ -	$ 1,162,213	$ 485,910	$ -	$ 1,648,123

Construction and Capital Outlay: Committed Fund Balance

	General Fund	Major Governmental Fund	Non-Major Governmental Fund	Proprietary Funds	Total
Construction & Capital Outlay:					
Brickpavers	$ -	$ -	$ 1,136	$ -	$ 1,136
Total Construction & Capital Outlay	$ -	$ -	$ 1,136	$ -	$ 1,136

Nonspendable Fund Balance

	General Fund	Major Governmental Fund	Non-Major Governmental Fund	Proprietary Funds	Total
Nonspendable Inventory	$ 30,234	$ -	$ -	$ -	$ 30,234
Total Nonspendable	$ 30,234	$ -	$ -	$ -	$ 30,234

V. OTHER INFORMATION

A. Risk Management

Seminole County, Georgia is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the ACCG Interlocal Risk Management agency and the Association of County Commissioners of Georgia's Self-Insurance Workers Compensation Fund, both are public entity risk pools currently operating as a common risk management and insurance program for member local governments.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the 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 pool's agents and attorneys to represent the County in investigation, settlement discussions and all events 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 government contract and in accordance with the worker's compensation law 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.

Coverages are as follows:

COVERAGE DESCRIPTION- PROPERTY		
Buildings and Contents (Blanket)	Per Application on file with IRMA	
Automobile Physical Damage	Per Application on file with IRMA	
COVERAGE DESCRIPTION - CASUALTY:		
Comprehensive General Liability and Law Enforcement Liability	$	1,000,000
Automobile Liability	$	1,000,000
Errors and Omissions (Public Officials) Liability	$	1,000,000
COVERAGE DESCRIPTION- CRIME:		
Money & Securities (Loss Inside Premises)	$	150,000
Money & Securities (Loss Outside Premises)	$	150,000
Blanket Employee Dishonesty & Faithful Performance (per employee)	$	50,000
Forgery or Alteration	$	150,000
Computer Theft and Funds Transfer	$	150,000
Money Orders and Counterfeit Currency	$	150,000
DEDUCTIBLE:		
All coverages are subject to a per occurrence deductible of	$	1,000

COVERAGE EXCEPTIONS:
None

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

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

- To pay all contributions, assessments or other sums due to IRMA at such times and in such amounts as shall be established by IRMA.
- To select a person to serve as a Member representative.
- To allow IRMA and its agent's reasonable access to all facilities of the County and all records, including but not limited to financial records, which relate to the purposes of IRMA.
- To allow attorneys appointed by IRMA to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the Fund or Funds established by IRMA.

- To assist and cooperate in the defense and settlement of claims against the county.
- To furnish full cooperation to IRMA's attorneys, claims adjusters, Service Company, and any agent, employee, officer or independent contractor of IRMA relating to the purposes of IRMA.
- To follow all loss reduction and prevention procedures established by IRMA.
- To furnish to IRMA such budget, operating and underwriting information as may be requested.
- To report as promptly as possible, and in accordance with any Coverage Descriptions issued, all incidents which could result in IRMA or any Fund established by IRMA being required to pay a claim for loss to County property or injuries to persons or property when such loss or injury is within the scope of the protection of a Fund or Funds in which the County participates.

  Seminole County, Georgia retains the first $1,000 of each risk of loss in the form of a deductible. The County files all claims with IRMA. IRMA bills the County for any risk of loss up to the $1,000 deductible.

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

  During the year ended May 31, 2019, the County paid one claim (up to the $1,000 deductible). The County has not compiled a record of the claims paid up to the $1,000 deductible for the prior years. No provisions have been made in the financial statements for the year ended May 31, 2019 for any estimate of potential unpaid claims.

B. Related Party Transactions

There are no related party transactions.

C. Subsequent Events

There are no subsequent events through the date of this report.

D. Employee Retirement Systems and Plans

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 the participating counties in Georgia.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the Board of Commissioners. The Plan provides for benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met. Employees are not required to contribute to the plan.

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

Contributions. The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement. Employees are not required to contribute to the Plan. The County's contributions were $122,160 for the year ended May 31, 2019.

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

Participant counts of those eligible for benefits as of January 1, 2018 (the most recent actuarial valuation date) and covered compensation (based on coverage earnings for the preceding year) are shown below:

Retirees, beneficiaries, and disables receiving benefits		17
Terminated plan members entitled to but not yet receiving benefits		59
Active employees participating in the Plan		46
Total number of Plan Participants		122
Covered compensation for active participants	$	1,832,861

Net Pension Liability. The County's net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019. The amount recognized by the County as the net pension liability was $817,843.

Actuarial Assumptions: The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Rate of return on investment	7.00% per year
Projected salary increases for inflation	5.00% per year
Post-retirement benefit increases	N/A

Based on results of the February 2019 experience study.

Mortality rates were based on the RP-2000 Combined Mortality Table with sex-distinct rates, set forward two years for males and one year for females. The RP-2000 mortality tables were determined to contain sufficient provision appropriate to reasonable reflect future mortality improvement. Mortality experience will be reviewed periodically and updated if necessary.

Discount Rate. The discount rate used to measure the total pension liability was 7.00%. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS. Based on these assumptions, the pension plan's assets were projected to be sufficient to pay all projected benefits promised to current plan participates. In projecting the plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years. The expected long-term rate of return (7.00%) was used to discount all projected benefit payments.

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

6.00%	7.00%	8.00%
$1,317,164	$817,843	$399,752

Change in Net Pension Liability:

	Total Pension Liability (TPL) (a)	Fiduciary Net Position (FNP) (b)	Net Pension Liability (NPL) (a) - (b)
Balances at December 31, 2017	$ 3,704,348	$ 3,204,184	$ 500,164
Changes for the year:			
Service Cost	71,953	-	71,953
Interest	265,576	-	265,576
Liabiity Experience (Gain)/Loss	(124,674)	-	(124,674)
Assumption Change	33,117	-	33,117
Contributions - employer	-	122,160	(122,160)
Contributions - employee	-	-	-
Net investment income	-	(150,321)	150,321
Benefit payments	(82,453)	(82,453)	-
Administrative expense	-	(14,107)	14,107
Other	-	(29,439)	29,439
Net Changes	163,519	(154,160)	317,679
Balances at December 31, 2018	$ 3,867,867	$ 3,050,024	$ 817,843

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions.

Pension expense for the year ended May 31, 2019	
Service Cost	$ 71,953
Interest on TPL	265,576
Amoritization of:	
Liability experience (gain)/loss	(85,727)
Change in assumptions	61,971
Asset (gain)/(loss)	75,884
Projected earnings on plan investments	(228,865)
Administrative expenses	14,107
Other change in FNP	15,000
Total pension expense	$ 189,899

Deferred outflows/inflows of resources related to pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Asset (Gain)/Loss	$ 355,560	$ (133,942)
Liability (Gain)/Loss	1,946	(170,799)
(Gain)/Loss due to assumption change	89,293	-
Total	$ 446,799	$ (304,741)

Amounts reported as deferred outflows of resources and deferred inflow of resources related to pensions will be recognized in pension expense as follows:

Year ended May 31,	2019	$ 39,964
	2020	(4,989)
	2021	28,358
	2022	78,725

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

Plan Description. The State of Georgia contributes to the Sheriffs' Retirement Fund of Georgia, a multiple employer cost-sharing defined benefit pension plan with a special funding situation on behalf of the County. The Retirement Fund was created in 1963 by the Georgia General Assembly to provide retirement benefits for the sheriffs of the State of Georgia and is governed by its Board of Commissioners. Any qualified and commissioned sheriff of the superior court of any county within the State of Georgia who makes payments of the required contributions is eligible for membership.

Net Pension Liability. The Fund's Net Pension Liability was $52,955,463 measured as of June 30, 2017. Seminole County's portion is $333,053.22 which is 0.6289308% of the total Net Pension Liability. This amount is not reflected in the financial statements due to it being a Special Funding Situation in which the State will show the total Net Pension Liability.

Pension Expense. The Fund's Collective Pension Expense was $(484,647) for the year ending June 30, 2018. Seminole County's portion is $(3,048.09) which is 0.6289308% of the Collective Pension Expense. The County's portion of the pension expense is reflected in the government-wide financial statements along with the matching contribution income from the State.

Discretely Presented Component Unit:

The Seminole County Health Department employees are covered by the Employee's Retirement System of the State of Georgia. The total retirement contributions for the year ended June 30, 2019 were $49,167 based on qualifying salaries of $182,102.

GASB 68 Implementation

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

The following reflects the implementation of GASB Statement No. 68 and information concerning this implementation:

Contributions made during the measurement period (fiscal year ended June 30, 2019):	$48,609
Employer's proportionate share of net pension liability:	$315,768
Employer's proportion of net pension liability:	.007681%
Increase/(Decrease) from proportion measure as of June 30, 2014:	(.000279%)
Employer's recognized pension expense:	($13,419)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between expected and actual experience	$ 9,821	$ -
Changes of assumptions	14,877	-
Net difference between projected and actual earnings on pension plan investments	-	7,277
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	29,775
Employer contributions subsequent to the measurement date	49,167	-
Total	$ 73,865	$ 37,052

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	$(3,452)
2021	6,445
2022	(12,096)
2023	(3,251)
2024	-
Thereafter	-

Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2014, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	3.25-7.00%, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Post-retirement mortality rates were based on the RP-2000 Combined Mortality Table with future improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward two years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disability Mortality Table with future improvement projected to 2025 with the Society of Actuaries' projection scale BB and set back seven years for males and set forward three years for females was used for death after disability retirement.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial Experience study for the period July 1, 2009-June 30, 2014.

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

Discount Rate

The discount rate used to measure the collective total pension liability was 7.30%. The projection of cash

flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.
Sensitivity of the Employer's proportionate share of net pension liability to changes in the discount rate:

	1% Decrease (6.3%)	Current Discount Rate (7.3%)	1% Increase (8.3%)
Employer's proportionate share of the net liability	$449,134	$315,768	$202,137

Pension Plan Fiduciary Net Position

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

E. Contingent Liabilities

The County is not involved in any pending or threatened litigation deemed to be material and probable. The County's attorney has advised of five instances that could result in litigation at a future date. At this time, none of those instances can be deemed estimable and probable.

F. Joint Venture

The County is currently involved with the City of Donalsonville (in a joint venture) for the operation of the Donalsonville-Seminole County Airport. The Airport is financially independent of the government, receiving revenues each year which more than offset its operating expenses. All real estate is owned equally by the County and City governments, with the County's respective portion included in its capital assets. The governments do not retain an equity interest in the Donalsonville-Seminole County Airport.
Information concerning the separately issued financial statements for the Donalsonville-Seminole County Airport Commission can be obtained at the following address:

Donalsonville-Seminole County Airport
P. O. Box 308
Donalsonville, GA 39845

Under Georgia law, the County, in conjunction with other cities and counties in the fourteen County west central Georgia area, is a member of the Southwest Georgia Regional Commission (RC) and is required to pay annual dues thereto. During its year ended May 31, 2019, the County paid $6,328 in such dues. Membership in a RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each County and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a RC. Separate financial statements may be obtained from:

Southwest Georgia Regional Commission
P.O. Box 346
30 West Broad St.
Camilla, Georgia 39830-0346

G. Component Unit – Development Authority

The Development Authority was awarded a OneGeorgia Authority Equity Fund Award in the amount of $500,000 dated May 9, 2003. The award was used for the purpose of purchasing machinery and equipment. This award is in the form of an intergovernmental service contract for a term of 15 years at an interest rate of three (3%) percent. The Authority loaned the funds to the sub-recipient company, American Peanut Growers Group, LLC at the same terms using a promissory note. The note was assigned to OneGeorgia Authority as security for the intergovernmental-services contract.

One additional note was signed February 22, 2012 in the amount of $325,000 with monthly payments of $3,447. Total principal and interest received by the government for the year ended May 31, 2019 was $36,900 and $4,466 respectively.

During the year ended May 31, 2015, the County's EIP Fund loaned $177,000 to AFG Feed, LLC at an interest rate of 3% and payable in 60 installments. During the year, the County received principal payments of $25,160 and interest of $284.

During the year ended May 31, 2016, the County's EIP Fund loaned $29,075 to Bushel & A Peck Bakery & Café, LLC at an interest rate of 5% and payable in 60 installments. No payment was received on this loan during the fiscal year ended May 31, 2019.

H. Related Organizations

The following is a list of related organization for which Seminole County appoints one or more of the Board of Directors.

Library Board
Board of Family and Children Services
Board of Tax Assessors

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

I. Closure and Post-Closure Care Cost

State and federal laws and regulations require the County to place a final cover on its solid waste landfill and to perform certain maintenance and monitoring functions at the site for a period of five years. This 5-year period is an exception to the 30-year period for monitoring landfills granted to those sites which are not contaminating groundwater and which cease to accept solid waste as of April 8, 1994. The County qualified for this exception. Although closure and postclosure care costs will be paid after the date that the landfill stopped accepting waste, the County reports a portion of these costs as an operating expense in this fiscal year, and the balance of the current estimated closure and postclosure costs are recorded as a liability in the Statement of Net position. Estimates must be used and these estimates may change based on a variety of factors including inflation or deflation, technology, or applicable laws or regulations. The current estimated closure and post-closure cost at May 31, 2019 is $17,434. No capacity remains to calculate the annual accrual due to the closure of the landfill.

J. Prior Period Adjustment

A prior period adjustment is being made in the amount of $15,647 for the overstatement of accounts payable in the SPLOST V Fund and capital assets in the governmental activities. The prior year SPLOST V expenditures on page 73 have been restated to reflect the correction of the overstatement in the prior year.

REQUIRED SUPPLEMENTARY INFORMATION

SEMINOLE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEE RETIREMENT PLAN
SCHEDULE OF FUNDING PROGRESS
MAY 31, 2019

Measurement Date (12/31)	(1) Total Pension Liability	(2) Fiduciary Net Position	(3) Funded Ratio (1)/(2)	(4) Net Pension Liability (1)-(2)	(5) Annual Covered Payroll (prior year)	(6) Net Pension Liability as a Percentage of Covered Payroll (4)/(5)
2014	2,968,371	2,490,548	83.9%	477,823	2,021,077	23.6%
2015	3,306,171	2,535,636	76.7%	770,535	1,850,369	41.6%
2016	3,559,638	2,761,683	77.6%	797,955	1,968,266	40.5%
2017	3,704,348	3,204,184	86.5%	500,164	1,876,964	26.6%
2018	3,867,867	3,050,024	78.9%	817,843	1,832,861	44.6%

SEMINOLE COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEE RETIREMENT PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAY 31, 2019

Year Ended (12/31)	Annual Required Contribution	Percentage Contributed
2009	97,044	105.3%
2010	118,475	91.4%
2011	130,895	97.2%
2012	131,729	96.3%
2013	162,814	97.9%
2014	151,240	97.0%
2015	142,785	102.8%
2016	154,970	102.8%
2017	142,973	101.6%
2018	118,667	102.9%

NOTE 1. Valuation Date: Actuarially determined contribution rates are calculated as of January 1, one year prior to the end of the fiscal year in which contributions are reported.

NOTE 2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation period	5-year smoothed market
Inflation	2.00%
Salary increases	4.0% based on age
Investment rate of return	7.00%

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

SEMINOLE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED MAY 31, 2019

	General Fund			
	Budgeted Amounts			Variance with Final Budget- Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Taxes:				
Property	$ 4,150,000	$ 4,150,000	$ 4,452,629	$ 302,629
Sales	550,000	550,000	703,888	153,888
Business	388,900	388,900	450,168	61,268
Penalties and interest on taxes	70,000	70,000	42,114	(27,886)
Licenses and permits	67,600	67,600	90,660	23,060
Intergovernmental	79,500	79,500	165,700	86,200
Charges for services	155,710	155,760	197,941	42,181
Fines	154,150	154,100	137,063	(17,037)
Investment earnings	20,000	20,000	29,326	9,326
Insurance proceeds- Hurricane Michael	-	-	529,047	529,047
Miscellaneous revenue	5,700	5,700	17,856	12,156
Total revenues	**5,641,560**	**5,641,560**	**6,816,392**	**1,174,832**
EXPENDITURES				
General government:				
Legislative	82,692	82,692	80,274	2,418
Executive	138,775	138,775	126,335	12,440
Financial administration	1,056,850	1,056,850	1,453,556	(396,706)
Tax commissioner	167,100	167,100	161,327	5,773
Tax assessor	300,066	300,066	269,514	30,552
Board of registrars	10,095	10,095	8,580	1,515
General government buildings & plants	164,049	164,049	138,512	25,537
Building Inspection	68,750	68,750	38,253	30,497
County extension	124,088	124,088	91,922	32,166
Total general government	**2,112,465**	**2,112,465**	**2,368,273**	**(255,808)**
Judicial:				
Clerk of courts	293,000	293,000	287,682	5,318
Board of equalizers	17,625	17,625	9,406	8,219
Magistrate court	85,460	85,460	71,351	14,109
Probate court	174,800	174,800	186,523	(11,723)
Total judicial	**570,885**	**570,885**	**554,962**	**15,923**
Public Safety:				
Sheriff	858,100	858,100	1,003,802	(145,702)
Coroner	22,067	22,067	22,213	(146)
COPS in schools	67,200	67,200	92,191	(24,991)
Probation	115,500	115,500	112,563	2,937
Jail	587,050	587,050	714,057	(127,007)
E-911	171,700	171,700	209,244	(37,544)
EMS	361,550	361,550	350,719	10,831
Emergency management/V.F.D.	89,732	89,732	83,371	6,361
Total public safety	**2,272,899**	**2,272,899**	**2,588,160**	**(315,261)**
Public Works:				
Road department	921,950	921,950	904,261	17,689
Total public works	**921,950**	**921,950**	**904,261**	**17,689**
Culture and recreation:				
Recreation department	125,000	125,000	125,000	-
Economic development	20,000	20,000	20,000	-
Canning plant	1,000	1,000	-	1,000
Council on aging	17,750	17,750	9,311	8,439
Total culture and recreation	**163,750**	**163,750**	**154,311**	**9,439**
Health and welfare:				
Health department	113,260	113,260	105,245	8,015
Department of family and children services	3,500	3,500	2,762	738
Total health and welfare	**116,760**	**116,760**	**108,007**	**8,753**

SEMINOLE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED MAY 31, 2019

	General Fund			
	Budgeted Amounts			Variance with Final Budget- Positive
	Original	Final	Actual Amounts	(Negative)
Debt service:				
Principal	35,000	35,000	-	35,000
Total debt service	**35,000**	**35,000**	**-**	**35,000**
Total expenditures	**6,193,709**	**6,193,709**	**6,677,974**	**(484,265)**
Excess (deficient) of revenues over expenditures	**(552,149)**	**(552,149)**	**138,418**	**690,567**
OTHER FINANCING SOURCES (USES)				
Sale of surplus equipment	5,000	5,000	53,510	48,510
Reserves	547,149	547,149	-	(547,149)
Transfers	-	-	492,140	492,140
Total other financing sources and uses	**552,149**	**552,149**	**545,650**	**(6,499)**
Net change in fund balance	**-**	**-**	**684,068**	**684,068**
Fund balances - beginning	**4,002,741**	**4,002,741**	**4,002,741**	**-**
Fund balances - ending	**$ 4,002,741**	**$ 4,002,741**	**$ 4,686,809**	**$ 684,068**

SEMINOLE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
EIP FUND
FOR THE FISCAL YEAR ENDED MAY 31, 2019

	EIP Fund			
	Budgeted Amounts			Variance with Final Budget-Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Investment earnings	$ 7,800	$ 7,800	$ 4,750	$ (3,050)
Total revenues	**7,800**	**7,800**	**4,750**	**(3,050)**
EXPENDITURES				
Current:				
General government	7,800	7,800	-	7,800
Total expenditures	**7,800**	**7,800**	**-**	**7,800**
Excess (deficient) of revenues over expenditures	**-**	**-**	**4,750**	**4,750**
Net change in fund balance	**-**	**-**	**4,750**	**4,750**
Fund balances - beginning	**668,070**	**668,070**	**668,070**	**-**
Fund balances - ending	**$ 668,070**	**$ 668,070**	**$ 672,820**	**$ 4,750**

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Seminole County Jail Fund - This fund is used for the collection of a 10% surcharge on all fines and is expensed for the expenses of the jail.

Seminole County Law Library - This fund is used for the collection of an additional fee on court costs to be expensed for the purpose of establishing and maintaining the codification of county ordinances and other law library materials.

Seminole County Co-op- This fund is used for the collection of grant funds for the Seminole County Health Department.

Juvenile Fund - This fund is used for the collection of supervision fees from those who are placed under the court's formal or informal supervision. The funds are to be expended for ancillary services of juvenile offenders.

E-911 Fund - This fund is used for the collection of fees for the Enhanced Emergency Telephone Number 911 service and expended for its operating expenses.

Recreation Fund - This fund is used for the collection of fees for the recreation facility and expended for its operating expenses.

Drug Surcharge - This fund is used for the collection of penalties for certain offenses.

Capital Project Funds

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

SPLOST III - This fund is used for the collection of special purpose local option sales tax to be used on capital purchases for the county.

Brick Pavers - This fund is used for the collection of funds to be used to construct a brick walkway on the courthouse grounds.

SPLOST IV - This fund is used for the collection of special purpose local option sales tax to be used on capital purchases for the county.

Community Development Block Grant (2014) - This fund is used for the collection of grant funds to be used for drainage and street improvements.

LMIG - This fund is used for the collection of funds to be used for paving and resurfacing roads.

SEMINOLE COUNTY, GEORGIA
COMBINING BALANCE SHEET
ALL NON-MAJOR GOVERNMENTAL FUNDS
MAY 31, 2019

	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	TOTAL ALL NON-MAJOR GOVERNMENTAL FUNDS
ASSETS			
Cash and cash equivalents	$ 664,713	$ 487,118	$ 1,151,831
Accounts receivable - net	17,084	9,176	26,260
Due from other funds	810	-	810
Total assets	**682,607**	**496,294**	**1,178,901**
LIABILITIES			
Accounts payable	53,535	9,176	62,711
Due to other funds	6,711	72	6,783
Intergovernmental payable	3,000	-	3,000
Total liabilities	**63,246**	**9,248**	**72,494**
FUND BALANCES			
Restricted for:			
Special programs	430,197	-	430,197
Construction and capital outlay	-	485,910	485,910
Committed for:			
Special programs	189,164	-	189,164
Construction and capital outlay	-	1,136	1,136
Total fund balances	**619,361**	**487,046**	**1,106,407**
Total liabilities and fund balances	**$ 682,607**	**$ 496,294**	**$ 1,178,901**

SEMINOLE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED MAY 31, 2019

	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	TOTAL ALL NON-MAJOR GOVERNMENTAL FUNDS
REVENUES			
Grants	$ -	$ 975,990	$ 975,990
Fines	23,576	-	23,576
Charges for services	345,722	-	345,722
Interest	5,614	2,338	7,952
Total revenues	**374,912**	**978,328**	**1,353,240**
EXPENDITURES			
Current:			
General government	2,038	-	2,038
Public safety	132,690	-	132,690
Culture and recreation	166,905	-	166,905
Capital outlay	63,409	622,829	686,238
Debt service:			
Principal retirement	28,763	-	28,763
Interest	1,090	-	1,090
Total expenditures	**394,895**	**622,829**	**1,017,724**
Excess of revenues over (under) expenditures	**(19,983)**	**355,499**	**335,516**
OTHER FINANCING SOURCES (USES)			
Transfers out:			
General fund	-	(562,612)	(562,612)
Total other financing sources (uses)	**-**	**(562,612)**	**(562,612)**
Net change in fund balances	**(19,983)**	**(207,113)**	**(227,096)**
Fund balance, beginning	639,344	694,159	1,333,503
Fund balance, ending	**$ 619,361**	**$ 487,046**	**$ 1,106,407**

SEMINOLE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
MAY 31, 2019

	JAIL FUND	LAW LIBRARY	JUVENILE FUND	E-911	RECREATION	SEMINOLE COUNTY CO-OP	DRUG SURCHARGE	TOTAL SPECIAL REVENUE FUNDS
ASSETS								
Cash and cash equivalents	$ 68,770	$ 80,278	$ 93,570	$ 116,462	$ 193,980	$ 3,000	$ 108,653	**$ 664,713**
Accounts receivable - net	1,852	507	70	13,443	-	-	1,212	**17,084**
Due from other funds	-	208	-	-	-	-	602	**810**
Total assets	**70,622**	**80,993**	**93,640**	**129,905**	**193,980**	**3,000**	**110,467**	**682,607**
LIABILITIES								
Accounts payable	-	-	-	3,357	4,133	-	46,045	**53,535**
Due to other funds	-	-	-	6,028	683	-	-	**6,711**
Intergovernmental payable	-	-	-	-	-	3,000	-	**3,000**
Total liabilities	**-**	**-**	**-**	**9,385**	**4,816**	**3,000**	**46,045**	**63,246**
FUND BALANCES								
Restricted for:								
Special programs	70,622	80,993	93,640	120,520	-	-	64,422	**430,197**
Committed for:								
Special programs	-	-	-	-	189,164	-	-	**189,164**
Total fund balances	**70,622**	**80,993**	**93,640**	**120,520**	**189,164**	**-**	**64,422**	**619,361**
Total liabilities and fund balances	**$ 70,622**	**$ 80,993**	**$ 93,640**	**$ 129,905**	**$ 193,980**	**$ 3,000**	**$ 110,467**	**$ 682,607**

SEMINOLE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED MAY 31, 2019

	JAIL FUND	LAW LIBRARY	JUVENILE FUND	E-911	RECREATION	SEMINOLE COUNTY CO-OP	DRUG SURCHARGE	TOTAL SPECIAL REVENUE FUNDS
REVENUES								
Fines	$ 5,948	$ -	$ 1,146	$ -	$ -	$ -	$ 16,482	**$ 23,576**
Charges for services	7,743	5,292	-	169,410	163,277	-	-	**345,722**
Interest	612	257	947	1,047	1,737	-	1,014	**5,614**
Total revenues	**14,303**	**5,549**	**2,093**	**170,457**	**165,014**	**-**	**17,496**	**374,912**
EXPENDITURES								
Current:								
Public safety	-	-	3,750	114,275	-	-	14,665	**132,690**
Culture and recreation	-	-	-	-	166,905	-	-	**166,905**
General government	-	2,038	-	-	-	-	-	**2,038**
Capital outlay	-	-	-	63,409	-	-	-	**63,409**
Debt service:								
Principal retirement	-	-	-	28,763	-	-	-	**28,763**
Interest	-	-	-	1,090	-	-	-	**1,090**
Total expenditures	**-**	**2,038**	**3,750**	**207,537**	**166,905**	**-**	**14,665**	**394,895**
Excess of revenues over (under) expenditures	**14,303**	**3,511**	**(1,657)**	**(37,080)**	**(1,891)**	**-**	**2,831**	**(19,983)**
Net change in fund balances	**14,303**	**3,511**	**(1,657)**	**(37,080)**	**(1,891)**	**-**	**2,831**	**(19,983)**
Fund balance, beginning	**56,319**	**77,482**	**95,297**	**157,600**	**191,055**	**-**	**61,591**	**639,344**
Fund balance, ending	**$ 70,622**	**$ 80,993**	**$ 93,640**	**$ 120,520**	**$ 189,164**	**$ -**	**$ 64,422**	**$ 619,361**

SEMINOLE COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
JAIL FUND				
Revenues:				
Fines	$ 8,000	$ 8,000	$ 5,948	$ (2,052)
Fees	9,000	9,000	7,743	(1,257)
Interest	150	150	612	462
Total revenues	**17,150**	**17,150**	**14,303**	**(2,847)**
Expenditures:				
Current				
Public safety	-	-	-	-
Total expenditures	**-**	**-**	**-**	**-**
Excess of revenues over (under) expenditures	**17,150**	**17,150**	**14,303**	**(2,847)**
Other financing Sources (uses)				
Transfers out	(17,000)	(17,000)	-	17,000
Total other financing sources (uses)	**(17,000)**	**(17,000)**	**-**	**17,000**
Excess of revenues over (under) expenditures and other financing sources (uses)	**150**	**150**	**14,303**	**14,153**
Fund balance, beginning of year	**56,319**	**56,319**	**56,319**	**-**
Fund balance, end of year - Jail Fund	**$ 56,469**	**$ 56,469**	**$ 70,622**	**$ 14,153**

SEMINOLE COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
LAW LIBRARY				
Revenues:				
Fees	$ 450	$ 450	$ 5,292	$ 4,842
Interest	-	-	257	257
Total revenues	**450**	**450**	**5,549**	**5,099**
Expenditures:				
Current				
General government	450	450	2,038	(1,588)
Total expenditures	**450**	**450**	**2,038**	**(1,588)**
Excess of revenues over (under) expenditures	**-**	**-**	**3,511**	**3,511**
Excess of revenues over (under) expenditures and other financing sources (uses)	**-**	**-**	**3,511**	**3,511**
Fund balance, beginning of year	**77,482**	**77,482**	**77,482**	**-**
Fund balance, end of year - Law Library	**$ 77,482**	**$ 77,482**	**$ 80,993**	**$ 3,511**

SEMINOLE COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
JUVENILE FUND				
Revenues:				
Fines	$ 1,200	$ 1,200	$ 1,146	$ (54)
Interest	600	600	947	347
Total revenues	**1,800**	**1,800**	**2,093**	**293**
Expenditures:				
Current				
Public safety	1,800	1,800	3,750	(1,950)
Total expenditures	**1,800**	**1,800**	**3,750**	**(1,950)**
Excess of revenues over (under) expenditures	**-**	**-**	**(1,657)**	**(1,657)**
Excess of revenues over (under) expenditures and other financing sources (uses)	**-**	**-**	**(1,657)**	**(1,657)**
Fund balance, beginning of year	**95,297**	**95,297**	**95,297**	**-**
Fund balance, end of year - Juvenile Fund	**$ 95,297**	**$ 95,297**	**$ 93,640**	**$ (1,657)**

SEMINOLE COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
E-911 FUND				
Revenues:				
Fees	$ 150,000	$ 150,000	$ 169,410	$ 19,410
Interest	1,000	1,000	1,047	47
Total revenues	**151,000**	**151,000**	**170,457**	**19,457**
Expenditures:				
Current				
Public safety	148,500	148,500	114,275	34,225
Capital outlay	2,500	2,500	63,409	(60,909)
Debt service:				
Principal retirement	-	-	28,763	(28,763)
Interest	-	-	1,090	(1,090)
Total expenditures	**151,000**	**151,000**	**207,537**	**(56,537)**
Excess of revenues over (under) expenditures	**-**	**-**	**(37,080)**	**(37,080)**
Excess of revenues over (under) expenditures and other financing sources (uses)	**-**	**-**	**(37,080)**	**(37,080)**
Fund balance, beginning of year	**157,600**	**157,600**	**157,600**	**-**
Fund balance, end of year - E-911 Fund	**$ 157,600**	**$ 157,600**	**$ 120,520**	**$ (37,080)**

SEMINOLE COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RECREATION FUND				
Revenues:				
Charges for services	$ 179,950	$ 179,950	$ 163,277	$ (16,673)
Interest	200	200	1,737	1,537
Total revenues	**180,150**	**180,150**	**165,014**	**(15,136)**
Expenditures:				
Current				
Culture and recreation	167,700	167,700	166,905	795
Capital outlay	12,450	12,450	-	12,450
Total expenditures	**180,150**	**180,150**	**166,905**	**13,245**
Excess of revenues over (under) expenditures	**-**	**-**	**(1,891)**	**(1,891)**
Excess of revenues over (under) expenditures and other financing sources (uses)	**-**	**-**	**(1,891)**	**(1,891)**
Fund balance, beginning of year	**191,055**	**191,055**	**191,055**	**-**
Fund balance, end of year - Recreation Fund	**$ 191,055**	**$ 191,055**	**$ 189,164**	**$ (1,891)**

SEMINOLE COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
SEMINOLE COUNTY CO-OP				
Revenues:				
Grants	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year - Seminole County Co-op	**$ -**	**$ -**	**$ -**	**$ -**

SEMINOLE COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
DRUG SURCHARGE				
Revenues:				
Fines	$ 22,200	$ 22,200	$ 16,482	$ (5,718)
Interest	500	500	1,014	514
Total revenues	**22,700**	**22,700**	**17,496**	**(5,204)**
Expenditures:				
Current				
Public safety	22,700	22,700	14,665	8,035
Total expenditures	**22,700**	**22,700**	**14,665**	**8,035**
Excess of revenues over (under) expenditures	**-**	**-**	**2,831**	**2,831**
Excess of revenues over (under) expenditures and other financing sources (uses)	**-**	**-**	**2,831**	**2,831**
Fund balance, beginning of year	**61,591**	**61,591**	**61,591**	**-**
Fund balance, end of year - Drug Surcharge	**$ 61,591**	**$ 61,591**	**$ 64,422**	**$ 2,831**

SEMINOLE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECT FUNDS
MAY 31, 2019

	SPLOST III	SPLOST IV	LMIG	BRICK PAVERS	CDBG	TOTAL CAPITAL PROJECT FUNDS
ASSETS						
Cash and cash equivalents	$ -	$ 485,910	$ -	$ 1,136	$ 72	**$ 487,118**
Accounts receivable - net	-	-	-	-	9,176	**9,176**
Total assets	**-**	**485,910**	**-**	**1,136**	**9,248**	**496,294**
LIABILITIES						
Accounts payable	-	-	-	-	9,176	**9,176**
Due to other funds	-	-	-	-	72	**72**
Total liabilities	**-**	**-**	**-**	**-**	**9,248**	**9,248**
FUND BALANCES						
Restricted for:						
Construction and capital outlay	-	485,910	-	-	-	**485,910**
Committed for:						
Construction and capital outlay	-	-	-	1,136	-	**1,136**
Total fund balances	**-**	**485,910**	**-**	**1,136**	**-**	**487,046**
Total liabilities and fund balances	**$ -**	**$ 485,910**	**$ -**	**$ 1,136**	**$ 9,248**	**$ 496,294**

SEMINOLE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECT FUNDS
FOR THE FISCAL YEAR ENDED MAY 31, 2019

REVENUES	SPLOST III	SPLOST IV	LMIG	BRICK PAVERS	CDBG	TOTAL CAPITAL PROJECT FUNDS
Grants	$ -	$ -	$ 562,612	$ -	$ 413,378	**$ 975,990**
Insurance reimbursement	-	-	-	-	-	**-**
Interest	-	2,327	-	11	-	**2,338**
Total revenues	**-**	**2,327**	**562,612**	**11**	**413,378**	**978,328**
EXPENDITURES						
Capital outlay	81,147	128,304	-	-	413,378	**622,829**
Debt service:						
Principal retirement	-	-	-	-	-	**-**
Interest	-	-	-	-	-	**-**
Total expenditures	**81,147**	**128,304**	**-**	**-**	**413,378**	**622,829**
Excess of revenues over (under) expenditures	**(81,147)**	**(125,977)**	**562,612**	**11**	**-**	**355,499**
OTHER FINANCING SOURCES (USES)						
Transfers out:						
General fund	-	-	(562,612)	-	-	**(562,612)**
Total other financing sources (uses)	**-**	**-**	**(562,612)**	**-**	**-**	**(562,612)**
Net change in fund balances	**(81,147)**	**(125,977)**	**-**	**11**	**-**	**(207,113)**
Fund balance, beginning	**81,147**	**611,887**	**-**	**1,125**	**-**	**694,159**
Fund balance, ending	**$ -**	**$ 485,910**	**$ -**	**$ 1,136**	**$ -**	**$ 487,046**

SEMINOLE COUNTY, GEORGIA
LOCAL MAINTENANCE & IMPROVEMENT GRANT (LMIG)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

	Project Authorization	Current Year	Variance
Revenues:			
Intergovernmental - State DOT grant	$ 562,612	$ 562,612	$ -
Total revenues	**562,612**	**562,612**	**-**
Expenditures:			
Capital outlay	**-**	-	-
Excess (deficiency) of revenues over (under) expenditures	**562,612**	**562,612**	**-**
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(562,612)	(562,612)	-
Total other financing sources (uses)	**(562,612)**	**(562,612)**	**-**
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	**$ -**	**-**	**$ -**
Fund balance, beginning of year		**-**	
Fund balance, end of year		**$ -**	

SEMINOLE COUNTY, GEORGIA
BRICK PAVERS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

	Project Authorization	Current Year	Variance
Revenues:			
Miscellaneous	$ -	$ -	$ -
Interest	-	11	11
Total revenues	**-**	**11**	**11**
Expenditures:			
Capital outlay	-	-	-
Excess (deficiency) of revenues over (under) expenditures	**-**	**11**	**11**
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	**$ -**	**11**	**$ 11**
Fund balance, beginning of year		**1,125**	
Fund balance, end of year		**$ 1,136**	

STATE REPORTING REQUIREMENTS

SEMINOLE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

Special Purpose Local Option Sales Tax III

Project No.	Project Description	Original Estimated Costs	Current Estimated Cost	Prior Years	Current Year	Total	Percentage of Completion
1	Sheriff's Office & Jail	$ 375,000	$ 451,334	$ 451,334	$ -	$ 451,334	**100.00%**
2	EMS & Volunteer Fire Dept. Equipment	225,000	407,716	407,716	-	407,716	**100.00%**
3	EMS & Volunteer Fire Dept. Facilities	500,000	-	-	-	-	**0.00%**
4	Fish Pond Drain Improvements	500,000	300,239	300,239	-	300,239	**100.00%**
5	County Buildings & Grounds	50,000	147,304	147,304	-	147,304	**100.00%**
6	Recreation Program Improvements	100,000	108,523	108,523	-	108,523	**100.00%**
7	Road Dept. Purposes	2,800,000	3,297,484	3,216,337	81,147	3,297,484	**100.00%**
8	City of Donalsonville, GA	450,000	994,740	994,740	-	994,740	**100.00%**
	Totals	**$ 5,000,000**	**$ 5,707,340**	**$ 5,626,193**	**$ 81,147**	**$ 5,707,340**	

Reconciliation of current year SPLOST expenditures to the Combining Statement of Revenue, Expenditures and Changes in Fund Balance (page 66)

Current year expenditures as shown above	$ 81,147
Retirement of debt	-
Interest expense	-
Total current year SPLOST expenditures	$ 81,147

SEMINOLE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

Special Purpose Local Option Sales Tax IV

Project No.	Project Description	Original Estimated Costs	Current Estimated Cost	Prior Years	Current Year	Total	Percentage of Completion
1	Sheriff's Office & Jail	$ 450,000	$ 450,000	$ 534,448	$ -	$ 534,448	**118.77%**
2	EMS	212,500	212,500	136,668	-	136,668	**64.31%**
3	Fire Departments	112,500	112,500	119,636	-	119,636	**106.34%**
4	EMS & Fire Dept. Facilities	275,000	275,000	-	-	-	**0.00%**
5	Fish Pond Drain Improvements	100,000	100,000	1,200	-	1,200	**1.20%**
6	County Buildings & Grounds	100,000	100,000	151,142	1,081	152,223	**152.22%**
7	Recreation Program Improvements	150,000	150,000	142,800	-	142,800	**95.20%**
8	Road Dept. Purposes	2,004,750	2,004,750	1,940,829	127,223	2,068,052	**103.16%**
9	Sealy Park and Spring Creek Park Improvements	200,000	200,000	464,038	-	464,038	**232.02%**
10	Recycling Start-up	50,000	50,000	29,379	-	29,379	**58.76%**
11	Courthouse Annex Improvements	550,000	550,000	59,433	-	59,433	**10.81%**
12	Courtroom Renovations	800,000	800,000	506,349	-	506,349	**63.29%**
13	City of Donalsonville, Georgia	2,238,000	2,238,000	1,996,306	-	1,996,306	**89.20%**
14	Town of Iron City, Georgia	257,250	257,250	226,245	-	226,245	**87.95%**
	Totals	**$ 7,500,000**	**$ 7,500,000**	**$ 6,308,473**	**$ 128,304**	**$ 6,436,777**	

Reconciliation of current year SPLOST expenditures to the Statement of Revenue, Expenditures, and Changes in Fund Balance (page 66)

Current year expenditures as shown above	$ 128,304
Retirement of debt	-
Interest expense	-
Total current year SPLOST expenditures	$ 128,304

SEMINOLE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

Special Purpose Local Option Sales Tax V

Project No.	Project Description	Original Estimated Costs	Current Estimated Cost	Adjusted Prior Years	Current Year	Total	Percentage of Completion
1	Sheriff's Office & Jail	$ 475,000	$ 475,000	$ 286,559	$ 60,239	$ 346,798	**73.01%**
2	EMS	50,000	50,000	12,198	-	12,198	**24.40%**
3	Fire Department Equipment/Gear	125,000	125,000	53,539	32,629	86,168	**68.93%**
4	Fire Department Facilities	400,000	400,000	-	4,311	4,311	**1.08%**
5	Recreation Program Improvements	125,000	125,000	55,512	-	55,512	**44.41%**
6	County Buildings & Grounds	125,000	125,000	154,841	-	154,841	**123.87%**
7	Road Department Purposes	2,198,915	2,198,915	1,244,450	425,266	1,669,716	**75.93%**
8	Sealy Park and Spring Creek Park Improvements	200,000	200,000	84,820	3,459	88,279	**44.14%**
9	Courthouse Annex Improvements	425,000	425,000	-	-	-	**0.00%**
10	Industrial Development Authority	450,000	450,000	-	-	-	**0.00%**
11	Rescue Unit	100,000	100,000	3,666	-	3,666	**3.67%**
12	Code Enforcement/Animal Control/Zoning	35,000	35,000	27,977	-	27,977	**79.93%**
13	City of Donalsonville, Georgia	2,163,050	2,163,050	920,639	338,179	1,258,818	**58.20%**
14	Town of Iron City, Georgia	253,035	253,035	107,651	39,543	147,194	**58.17%**
	Totals	**$ 7,125,000**	**$7,125,000**	**$2,951,852**	**$ 903,626**	**$ 3,855,478**	

Reconciliation of current year SPLOST expenditures to the Statement of Revenue, Expenditures, and Changes in Fund Balance (page 15)

Current year expenditures as shown above	$ 903,626
Retirement of debt	96,480
Interest expense	7,468
Total current year SPLOST expenditures	$1,007,574

* The Road Department prior year expenditure amount has been restated to reflect the prior period adjustment.

SEMINOLE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED MAY 31, 2019

Transportation Special Purpose Local Option Sales Tax

Project No.	Project Description	Original Estimated Costs	Current Estimated Cost	Prior Years	Current Year	Total	Percentage of Completion
1	Transportation Projects	$ 3,634,950	$ 3,634,950	$ -	$ -	$ -	**0.00%**
2	City of Donalsonville, Georgia	1,669,800	1,669,800	-	238,717	238,717	**14.30%**
3	Town of Iron City, Georgia	195,250	195,250	-	27,566	27,566	**14.12%**
	Totals	**$ 5,500,000**	**$ 5,500,000**	**$ -**	**$ 266,283**	**$ 266,283**	

Reconciliation of current year TSPLOST expenditures to the Combining Statement of Revenue, Expenditures and Changes in Fund Balance (page 66)	
Current year expenditures as shown above	$ 266,283
Total current year TSPLOST expenditures	$ 266,283

SEMINOLE COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT
GRANT NO. 14-p-y-125-1-5694
SCHEDULE OF SOURCE AND APPLICATION OF FUNDS
FOR THE FISCAL YEAR ENDED MAY 31, 2019

Program funds allocated	$	500,000
Less funds drawn down by recipient through May 31, 2015		(8,000)
Less funds drawn down by recipient through May 31, 2016		(14,000)
Less funds drawn down by recipient through May 31, 2017		(2,000)
Less funds drawn down by recipient through May 31, 2018		(62,622)
Less funds drawn down by recipient through May 31, 2019		(413,378)
Funds still available from CDBG, June 1, 2019		-
Total program funds held by recipient available for disposition June 1, 2018		-
Total program funds drawn down by recipient		413,378
Less expenses paid with program funds		(413,378)
Total program funds held by recipient available for disposition May 31, 2019	**$**	**-**

SEMINOLE COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT
GRANT NO. 14-p-y-125-1-5694
PROJECT COST SCHEDULE
FOR THE FISCAL YEAR ENDED MAY 31, 2019

Program	Activity	Original Budget	Amended Budget	Prior Year Expenditures	Current Expenditures	Accumulated Expenditures to Date	Unexpended Budget
Street Improvements	P-03K-01	$ 444,993	$ 470,000	$ 60,622	$ 409,378	$ 470,000	$ -
Administration	A-21A-00	30,000	30,000	26,000	4,000	30,000	-
Contingencies	C-022-00	25,007	-	-	-	-	-
		$ 500,000	**$ 500,000**	**$ 86,622**	**$ 413,378**	**$ 500,000**	**$ -**

CAPITAL ASSETS

SEMINOLE COUNTY, GEORGIA
SCHEDULE OF CAPITAL ASSETS
BY SOURCE
MAY 31, 2019

General capital assets:		
Land	$	482,096
Buildings and improvements		8,185,606
Machinery and equipment		7,248,891
Furniture and fixtures		186,228
Infrastructure		13,665,684
Construction in progress		9,075
		29,777,580
Investment in general capital assets by source:		
General fund		5,679,909
Capital project funds		23,196,965
Special revenue funds		900,706
	$	**29,777,580**

SUPPLEMENTARY INFORMATION

SEMINOLE COUNTY, GEORGIA
TAX COMMISSIONER
STATEMENT OF TAX COLLECTION AND REMITTANCE
MAY 31, 2019

	TOTAL	STATE	COUNTY	COUNTY WIDE SCHOOL	LIBRARY	DEVELOPMENT AUTHORITY	CITY	IRON CITY
Total collections to be accounted for								
Balance due to (from) participants 05/31/18	$ 20,333	$ -	$ 15,051	$ 1,179	$ 53	$ -	$ 4,050	$ -
Mobile home Fi-Fa's outstanding at 05/31/18	37,382	22	16,367	18,277	858	-	1,858	-
Property tax Fi-Fa's outstanding at 05/31/18	372,236	121	174,733	187,928	9,454	-	-	-
2018 property tax digest	8,157,047	-	3,871,466	4,101,885	183,696	-	-	-
Intangible recording tax	74,393	-	36,488	34,694	1,558	-	1,653	-
Motor vehicle tax collections	262,460	-	115,139	119,184	5,398	-	22,739	-
2018 mobile home digest	114,958	-	52,548	56,626	2,440	-	3,344	-
N.O.D. timber tax collections	31,185	-	14,608	15,842	735	-	-	-
Motor vehicle tags and titles	368,353	295,543	72,810	-	-	-	-	-
AAVT	45,633	-	19,361	20,742	926	-	4,604	-
TVAT Revenues	1,576,800	744,160	368,215	361,894	12,975	5	86,481	3,070
Penalties and costs collected	58,621	23	38,352	19,295	951	-	-	-
Interest earned - banks	6,533	-	6,533	-	-	-	-	-
FLAP	354,231	-	166,320	180,245	7,666	-	-	-
Other collections and disbursements	4,967	-	4,967	-	-	-	-	-
Total collections to be accounted for	**11,485,132**	**1,039,869**	**4,972,958**	**5,117,791**	**226,710**	**5**	**124,729**	**3,070**
(Credits) debits for the year								
Property tax current year - E&A (net)	(33,443)	-	(15,657)	(17,064)	(722)	-	-	-
Property tax prior year - E&A (net)	93	-	44	48	1	-	-	-
Mobile home prior year - E&A (net)	(2,948)	(7)	(1,322)	(1,522)	(71)	-	(26)	-
Mobile home current year - E&A (net)	(6,103)	-	(2,866)	(3,089)	(133)	-	(15)	-
Mobile home Fi-Fa's outstanding 05/31/19	(26,752)	(13)	(12,050)	(13,282)	(585)	-	(822)	-
Property tax Fi-Fa's outstanding 05/31/19	(380,479)	(71)	(179,699)	(191,873)	(8,836)	-	-	-
Total credits	**(449,632)**	**(91)**	**(211,550)**	**(226,782)**	**(10,346)**	**-**	**(863)**	**-**
Net collections to be accounted for	11,035,500	1,039,778	4,761,408	4,891,009	216,364	5	123,866	3,070
Tax commission withheld by County	-	-	-	-	-	-	-	-
Balance to be accounted for	**11,035,500**	**1,039,778**	**4,761,408**	**4,891,009**	**216,364**	**5**	**123,866**	**3,070**
Less: payments to participants during year	(10,717,152)	(1,026,240)	(4,572,459)	(4,791,658)	(211,890)	(5)	(111,390)	(3,510)
Plus: May 2018 included in above amounts	186,039	59,409	58,810	58,135	2,536	-	6,942	207
Balance due to(from)participants 05/31/19	**504,387**	**72,947**	**247,759**	**157,486**	**7,010**	**-**	**19,418**	**(233)**
Amounts paid June 2019 for May 2019	(404,655)	(77,727)	(151,333)	(158,415)	(7,022)	-	(10,081)	(77)
Due to DTS/ Due from State	-	4,781	(4,781)	-	-	-	-	-
Less Escrow accounts	(55,090)	-	(55,090)	-	-	-	-	-
Amount due to (from) participants 05/31/19	**$ 44,642**	**$ 1**	**$ 36,555**	**$ (929)**	**$ (12)**	**$ -**	**$ 9,337**	**$ (310)**

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

SEMINOLE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING BALANCE SHEET
MAY 31, 2019

	CLERK OF SUPERIOR COURT	TAX COMMISSIONER	SHERIFF	PROBATE MAGISTRATE COURT	PROBATION OFFICER	TOTAL
Assets						
Cash and cash equivalents	$ 51,494	$ 504,387	$ 175,362	$ 132,399	$ -	$ 863,642
Due from other taxing units	-	-	-	-	-	-
Total assets	**51,494**	**504,387**	**175,362**	**132,399**	**-**	**863,642**
Liabilities and fund equity						
Funds held for others	51,494	504,387	175,362	132,399	-	863,642
Total liabilities and fund equity	**$ 51,494**	**$ 504,387**	**$ 175,362**	**$ 132,399**	**$ -**	**$ 863,642**

SEMINOLE COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
MAY 31, 2019

	BALANCE 05/31/2018	ADDITIONS	DELETIONS	BALANCE 05/31/2019
Clerk of Superior Court				
Assets				
Cash and cash equivalents	$ 36,359	$ 258,874	$ (243,739)	$ 51,494
Due from other taxing units	43	-	(43)	-
Total assets	**36,402**	**258,874**	**(243,782)**	**51,494**
Liabilities				
Funds held for others	36,402	258,874	(243,782)	51,494
Total liabilities	**36,402**	**258,874**	**(243,782)**	**51,494**
Tax Commissioner				
Assets				
Cash and cash equivalents	257,186	11,079,110	(10,831,909)	504,387
Total assets	**257,186**	**11,079,110**	**(10,831,909)**	**504,387**
Liabilities				
Funds held for others	257,186	11,079,110	(10,831,909)	504,387
Total liabilities	**257,186**	**11,079,110**	**(10,831,909)**	**504,387**
Sheriff				
Assets				
Cash and cash equivalents	137,143	244,365	(206,146)	175,362
Total assets	**137,143**	**244,365**	**(206,146)**	**175,362**
Liabilities				
Funds held for others	137,143	244,365	(206,146)	175,362
Total liabilities	**137,143**	**244,365**	**(206,146)**	**175,362**
Probate/Magistrate Court				
Assets				
Cash and cash equivalents	168,529	286,290	(322,420)	132,399
Total assets	**168,529**	**286,290**	**(322,420)**	**132,399**
Funds held for others	168,529	286,290	(322,420)	132,399
Total liabilities	**168,529**	**286,290**	**(322,420)**	**132,399**
Probation Officer				
Assets				
Cash and cash equivalents	43	107,180	(107,223)	-
Total assets	**43**	**107,180**	**(107,223)**	**-**
Liabilities				
Funds held for others	43	107,180	(107,223)	-
Total liabilities	**43**	**107,180**	**(107,223)**	**-**
Total all agency funds				
Assets				
Cash and cash equivalents	599,260	11,975,819	(11,711,437)	863,642
Due from other taxing units	43	-	(43)	-
Total assets	**599,303**	**11,975,819**	**(11,711,480)**	**863,642**
Liabilities				
Funds held for others	599,303	11,975,819	(11,711,480)	863,642
Total liabilities	**$ 599,303**	**$ 11,975,819**	**$ (11,711,480)**	**$ 863,642**

GOVERNMENT AUDITING STANDARDS REPORT

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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*

To the County Commissioners
Seminole County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Seminole County, Georgia, as of and for the year ended May 31, 2019, and the related notes to the financial statements, which collectively comprise Seminole County, Georgia's basic financial statements and have issued our report thereon dated November 19, 2019. Our report includes a reference to the other auditors who audited the financial statements of the Seminole County Health Department, as described in our report on Seminole County, Georgia's financials statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliances 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 Seminole 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 Seminole County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Seminole County, Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies below to be material weaknesses.

Item: 2019-1

Finding: Inadequate separation of duties in the Government and Proprietary Funds

Cause: The County does not employee enough staff to segregate the various functions.

Effect: This could result in misappropriation of assets.

Planned Corrective Action Plan: The County Commissioners take an active role in reviewing the monthly financials as well as other checks and balances.

Response by Responsible Officials: The County Commissioners are aware of this issue, but it is not economically feasible to correct.

Response by Auditor: We did not audit the auditee's response and, accordingly, express no opinion on it.

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MEMBERS:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS / GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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. We consider the deficiencies described below to be significant deficiencies.

Item: 2019-2

Finding: Expenditures exceeded budgets in various departments.

Cause: The County did not amend the budget for the General Fund, and audit entries caused some departments to go over the budget. Special Revenue Fund budgets were not amended..

Effect: Expenditures exceeded budget in several departments and in several Special Revenue Funds.

Planned Corrective Action Plan: The County Commissioners will amend the budgets and try to allow for audit entries.

Response by Responsible Officials: The County Commissioners are aware of this issue, and will attempt to correct the problem.

Response by Auditor: We did not audit the auditee's response and, accordingly, express no opinion on it.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Seminole 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 the following instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Item 2019-3

Finding: The general fund owes the SPLOST V fund $65,095.

Cause: Striping Project expenditures were paid from incorrect fund.

Effect: There is a due to/from on the financials.

Planned Corrective Action: The County will repay the SPLOST fund during the 2020 fiscal year.

Response by Responsible Officials: The Mayor and Council are aware of this finding and will repay the SPLOST Fund.

Response by Auditor: We did not audit the entity's response and, accordingly, do not express an opinion on it.

Seminole County, Georgia's Response to Findings

Seminole County, Georgia's response to the findings identified in our audit is listed above with each finding. Seminole 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.

Burke, Worsham & Harrell, LLC

Burke, Worsham & Harrell, LLC
Donalsonville, Georgia
November 19, 2019

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Independent Accountant's Report

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Seminole County, Georgia's compliance during the fiscal year ended May 31, 2019 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Seminole County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Seminole County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Seminole County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Seminole County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Seminole County, Georgia complied with the aforementioned requirement during the fiscal year ended May 31, 2019 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Burke, Worsham & Harrell, LLC

Burke, Worsham & Harrell, LLC

November 19, 2019

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Seminole County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended

May 31, 2019

Line No.		O.C.G.A. Reference:		
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):			
	_X_ Special Revenue Fund _____ Enterprise Fund			
	Expenditures (UCOA Activity 3800)			
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)		
	Windstream		$	14,799
	AT&T		$	14,547
			$	
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:			
3a	Lease costs	46-5-134(f)(1)(A)	$	29,853
3b	Purchase costs	46-5-134(f)(1)(A)	$	
3c	Maintenance costs	46-5-134(f)(1)(A)	$	
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$	
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2			
5a	Salaries and wages	46-5-134(f)(1)(C)	$	7,973
5b	Employee benefits	46-5-134(f)(1)(C)	$	580
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	3,366
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$	5,486
8	Building used as a public safety answering point:			
8a	Lease costs	46-5-134(f)(1)(F)	$	-
8b	Purchase costs	46-5-134(f)(1)(F)	$	-
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:			
9a	Lease costs	46-5-134(f)(1)(G)	$	449
9b	Purchase costs	46-5-134(f)(1)(G)	$	63,409
9c	Maintenance costs	46-5-134(f)(1)(G)	$	30,418
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	1,331
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	-

Seminole County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended

May 31, 2019

Line No.		O.C.G.A. Reference	
11b	Purchase costs	46-5-134(f)(1)(i)	$ -
11c	Maintenance costs	46-5-134(f)(1)(i)	$ -
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$ -
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2)(B)(ii)	$ -
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	$ -
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	$ -
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$ -
15	Mobile public safety voice and data equipment, geo-targeted text messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2)(B)(iv)	$ -
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	$ -
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	$ -
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2)(B)(v)	$ -
16b	Purchase costs	46-5-134(f)(2)(B)(v)	$ -
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	$ -

17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.	
	Communications	$ 11,237
	Data Processing	$ 14,565
	Dues & Subscriptions	$ 8,700
	Building Maintenance	$ 824
		$
		$

Seminole County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended

May 31, 2019

Line No.		O.C.G.A. Reference:	
	_____		$ _____
	_____		$ _____
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 207,537

Certification of Local Government Officials

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

Signature of Chief Elected Official _____ Date 11/19/19

Print Name of Chief Elected Official Shelia Williams

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer _____ Date 11/19/19

Print Name of Chief Financial Officer Paula Granger