THOMAS COUNTY, GEORGIA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2020

Thomas County, Georgia
Annual Financial Report
For The Year Ended December 31, 2020

TABLE OF CONTENTS

Financial Section

Independent Auditors' Report 1-2

Management's Discussion and Analysis (Unaudited) 3-16

Basic Financial Statements

Government-wide Financial Statements:
Statement of Net Position 17
Statement of Activities 18

Fund Financial Statements:

Governmental Funds:
Balance Sheet 19
Reconciliation of the Balance Sheet of Governmental Funds to the Government-wide Statement of Net Position 20
Statement of Revenues, Expenditures and Changes in Fund Balances 21
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities 22

Proprietary Funds:
Statement of Net Position 23
Statement of Revenues, Expenses, and Changes in Fund Net Position 24
Statement of Cash Flows 25

Fiduciary Funds:
Statement of Fiduciary Net Position 26
Statement of Changes in Fiduciary Net Position 27

Component Units:
Combining Statement of Net Position 28
Combining Statement of Activities. 29

Notes to the Basic Financial Statements 30-60

Required Supplementary Information
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – *General Fund* 61
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –*Emergency Services Fund* 62
Schedule of Funding Progress 63
Schedule of Changes in the County's Net Pension Liability and Related Ratios 64
Notes to Required Supplementary Information 65

Thomas County, Georgia
Annual Financial Report
For The Year Ended December 31, 2020

Supplementary Information

Combining and Individual Fund Statements and Schedules:

Governmental Funds

***General Fund*:**
Comparative Balance Sheet 66
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances 67
Schedule of Revenues and Other Financing Sources – Budget and Actual 68-69
Schedule of Expenditures and Other Financing Uses – Budget and Actual 70-76

Major Special Revenue Fund:
Emergency Services Fund
Comparative Balance Sheet 77

Major Capital Projects Funds:
2017 SPLOST Fund
Comparative Balance Sheet 78
Project Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 79
Countywide 2017 SPLOST Fund
Comparative Balance Sheet 80
Project Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 81

Nonmajor Governmental Funds:
Combining Balance Sheet – By Fund Type 82
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – By Fund Type 83

Nonmajor Special Revenue Funds:
Combining Balance Sheet 84
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 85
Law Library Fund
Comparative Balance Sheet 86
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 87
Hotel-Motel Tax Fund
Comparative Balance Sheet 88
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 89
Fire Districts 1 & 2 Fund
Comparative Balance Sheet 90
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 91
Fire District 3 Fund
Comparative Balance Sheet 92
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 93

Drug Abuse Fund
Comparative Balance Sheet 94
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 95
Sheriff's Drug Forfeiture Fund
Comparative Balance Sheet 96
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 97
Federal Drug Forfeiture Fund
Comparative Balance Sheet 98
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 99
Emergency 911 Fund
Comparative Balance Sheet 100
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 101
Impact Fees Fund
Comparative Balance Sheet 102
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 103
Airport Fund
Comparative Balance Sheet 104
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 105
Recreation Fund
Comparative Balance Sheet 106
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 107
Unincorporated Services Fund
Comparative Balance Sheet 108
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 109

Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 110
2012 SPLOST Fund
Comparative Balance Sheet 111
Project Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 112

Capital Improvements Fund
Comparative Balance Sheet 113
Project Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 114

Proprietary Funds

Major Enterprise Fund

Area Transit Fund

Comparative Statement of Net Position 115
Comparative Statement of Revenues, Expenses, and Changes in Fund Net Position 116
Comparative Statement of Cash Flows 117

Internal Service Fund

Group Health Plan

Comparative Statement of Net Position 118
Comparative Statement of Revenues, Expenses, and Changes in Fund Net Position 119
Comparative Statement of Cash Flows 120

Fiduciary Funds

Combining Statement of Fiduciary Net Position 121
Combining Statement of Changes in Fiduciary Net Position 122

Additional Supplementary Information

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* 123-124
Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance 125-126
Schedule of Expenditures of Federal Awards 127
Notes to Schedule of Expenditures of Federal Awards 127
Schedule of Findings and Questioned Cost 128-131
Independent Auditor's Report on Schedules of Special Purpose Local Option Sales Tax 132
Schedule of 2012 Special Purpose Local Option Sales Tax 133
Schedule of 2017 Special Purpose Local Option Sales Tax 134

SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
EDWIN A. SIMMONS, CPA
DARRELL J. MILLS, CPA
MICHAEL J. SIMMONS, CPA
S. MATTHEW GREENE, CPA

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Chairman and Members
of the Board of Commissioners
Thomas 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 Thomas County, Georgia, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Thomas County, Georgia's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Thomas County Department of Public Health, which statements reflect total assets and deferred out flows of $2,053,032 as of June 30, 2020, and revenues of $2,075,912 for the year then ended. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it is related to the amounts included for the Thomas County Department of Public Health, is based solely on the report of their auditors.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We 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 and the report of the other auditors is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the 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 Thomas County, Georgia, as of December 31, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-16 and 61-62, schedule of funding progress and the schedule of changes in the County's net pension liability and related ratios on pages 63-64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Thomas County, Georgia's basic financial statements. The combining and individual major and nonmajor fund financial statements, and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statements.

The combining, individual major and nonmajor fund financial statements, the schedule of expenditures of federal awards and the schedules listed in the table of contents 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, individual major and nonmajor fund financial statements, the schedule of expenditures of federal awards and the schedules listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2021, on our consideration of Thomas County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Thomas County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Thomas County, Georgia's internal control over financial reporting and compliance.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

September 23, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of Thomas County Georgia (the County) annual financial report, the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the calendar year ended December 31, 2020. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The County's assets exceeded its liabilities by $114,134,868 (net position) for the calendar year reported.
- Total net position are comprised of the following:
  (1) Net investment in capital assets of $75,061,466 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets (no capital debt in 2020).
  (2) Net position of $21,804,140 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $17,269,262 represents the portion available to maintain the County's continuing obligations to citizens and creditors.
- The County's governmental funds reported total ending fund balance of $38,766,780 this year. This compares to the prior year ending fund balance of $35,218,485, showing an increase of $3,548,295 during the current year. Unassigned fund balance of $15,694,447 at December 31, 2020 shows a $2,196,318 increase from the prior year.
- At the end of the current calendar year, unassigned fund balance for the general fund was $15,694,447 or 66.7% of total general fund expenditures. Overall, the County continues to maintain their financial position, in spite of a somewhat depressed economy.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position.* This is the government-wide statement of position presenting information that includes all the County's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities,* which reports how the County's net position changed during the current calendar year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

The government-wide financial statements distinguish governmental activities of the County that are principally supported by property and sales taxes and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, health and welfare, culture and recreation, and housing and development. The group health insurance internal service fund also is reported in governmental activities. The business-type activities includes the area transit.

The government-wide financial statements are presented on pages 17 & 18 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The County has three kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 19-22 of this report.

Individual fund information for nonmajor governmental funds is found in the supplementary section of this report.

The *proprietary fund is* reported in the fund financial statements and includes a statement of net position, an operating statement and a cash flow statement. These statements are presented on pages 23-25 of this report.

The fiduciary funds are reported in the fund financial statements and include a statement of fiduciary net position and a statement of changes in net position for its custodial funds. These statements are presented on pages 26 and 27.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 30 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund and the emergency services fund. This information is presented on pages 61-62.

Other Supplementary Information

This section includes budgetary comparison schedules for all other governmental funds. These statements and schedules demonstrate compliance with the County's adopted and final revised budget. As discussed, the County reports major funds in the basic financial statements. Combining and individual comparative statements and schedules for some major funds and the nonmajor funds are presented in this section of this report beginning on page 66.

Financial Analysis of the County as a Whole

The County's net position at calendar year-end is $114,134,868

. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total		2020
	2020	2019	2020	2019	2020	2019	% of Total
Assets							
Current assets	$ 44,093,147	$ 40,169,834	$ 750,537	$ 603,654	$ 44,843,684	$ 40,773,488	37%
Capital assets	74,761,899	72,651,470	299,567	445,247	75,061,466	73,096,717	63%
Total assets	118,855,046	112,821,304	1,050,104	1,048,901	119,905,150	113,870,205	100%
Deferred outflows	3,812,402	3,871,126	117,909	120,222	3,930,311	3,991,348	100%
Total assets and deferred outflows	$ 122,667,448	$ 116,692,430	$ 1,168,013	$ 1,169,123	$ 123,835,461	$ 117,861,553	100%
Liabilities							
Current liabilities	3,923,826	3,743,256	50,730	43,154	3,974,556	3,786,410	64%
Long-term liabilities	2,212,872	3,513,127	69,462	108,806	2,282,334	3,621,933	36%
Total liabilities	6,136,698	7,256,383	120,192	151,960	6,256,890	7,408,343	100%
Deferred inflows	3,340,392	2,003,816	103,311	61,974	3,443,703	2,065,790	100%
Net position							
Net investment in capital assets	74,761,899	72,651,470	299,567	445,247	75,061,466	73,096,717	66%
Restricted	21,804,140	17,961,474	-	-	21,804,140	17,961,474	19%
Unrestricted	16,624,319	16,819,287	644,943	509,942	17,269,262	17,329,229	15%
Total net position	$ 113,190,358	$ 107,432,231	$ 944,510	$ 955,189	$ 114,134,868	$ 108,387,420	100%

The County maintains a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 11.2 to 1, which compares favorably to 10.7 to 1 at December 31, 2019. The business-type activities current ratio is14.8 to 1 as compared 14.0 to 1 at December 31, 2019. Overall, the total current ratio at December 31, 2020 is 11.3 to 1 as compared to 10.8 to 1 at December 31, 2019.

The County reported positive balances in net position for governmental activities. Net position increased $5,758,127 in 2020 governmental activities or 5.4% above the 2019 amount. The net position for business-type activities decreased $10,679 or 1.1%. The County's overall financial position increased during calendar year 2020 by $5,747,448 or 5.3%.

Note that 66% of the governmental activities' net position is tied up in capital assets compared to 67.6% at December 31, 2019. The County uses these capital assets to provide services to its citizens.

(This page continued on the subsequent page)

The following table provides a summary of the County's changes in net position:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program:						
Charges for services	$ 7,673,905	$ 6,704,132	$ 228,675	$ 583,785	$ 7,902,580	$ 7,287,917
Operating grants	1,319,232	82,159	841,987	476,863	2,161,219	559,022
Capital grants & contributions	1,283,567	1,937,634	-	167,544	1,283,567	2,105,178
General:						
Taxes	37,104,021	35,136,367	-	-	37,104,021	35,136,367
Other	1,674,618	1,517,111	4,798	2,385	1,679,416	1,519,496
Total revenues	49,055,343	45,377,403	1,075,460	1,230,577	50,130,803	46,607,980
Program Expenses:						
General government	$ 6,560,357	$ 5,922,515	-	-	6,560,357	5,922,515
Judicial	2,618,430	2,628,842	-	-	2,618,430	2,628,842
Public safety	18,225,931	17,751,534	-	-	18,225,931	17,751,534
Public works	13,122,294	14,163,745	-	-	13,122,294	14,163,745
Health and welfare	656,028	690,712	-	-	656,028	690,712
Culture and recreation	1,425,619	977,079	-	-	1,425,619	977,079
Housing and development	688,557	695,092	-	-	688,557	695,092
Interest	-	5,993	-	-	-	5,993
Area transit	-	-	1,086,139	1,322,029	1,086,139	1,322,029
Refuse collection	-	-	-	18,346	-	18,346
Total expenses	43,297,216	42,835,512	1,086,139	1,340,375	44,383,355	44,175,887
Excess	5,758,127	2,541,891	(10,679)	(109,798)	5,747,448	2,432,093
Transfers	-	144,800	-	(144,800)	-	-
Beginning net position	107,432,231	104,745,540	955,189	1,209,787	108,387,420	105,955,327
Ending net position	$ 113,190,358	$ 107,432,231	$ 944,510	$ 955,189	$ 114,134,868	$ 108,387,420

GOVERNMENTAL REVENUES

The County is heavily reliant on property taxes to support governmental operations. Property taxes provided approximately $21.3 million or 43.4% of the County's total governmental revenues as compared to 45.7 % in 2019. The 2020 mill rate was less than the 2019 mill rate, however, the tax digest increased in 2020. The deferred revenue adjustment increased tax revenue by $127,290. The net of these three items was an increase in property taxes $56,545. Sales taxes are the second largest revenue source with $14 million of revenues or 28.5% as compared to 27.6% in 2019.

Because of the County's financial position, we have been able to earn $95,458 in unrestricted interest earnings to support governmental activities. Also, note that program revenue covers 23.7% of governmental operating expenses compared to the same 20.4% in 2019. This means that the government's taxpayers and the County's other general governmental revenues fund 76.3% of the governmental activities. As a result, the general economy and the County businesses have a major impact on the County's revenue streams.

The County reported $1,283,567 as capital grants as follows:

Public safety grants	
U.S DOT (computers in patrol cars)	$24,884
Georgia Trauma Commission (small equipment grant)	15,807
Public works grants	
GA DOT (LMIG-resurfacing roads	$755,008
Recreation grants	
US Department of Interior (shooting range)	$487,868

GOVERNMENTAL FUNCTIONAL EXPENSES

The public safety and the public works functions make up approximately 72.4% of the total governmental activities expenses as compared 74.5 % in 2019. General government totals over $6.5 million and the court system costs the County over $2.6 million annually.

This table presents the cost of each of the County's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden that was placed on the County's taxpayers by each of these functions.

After reducing gross expenses by program revenues, public safety totals 37.7% of the net cost of services and public works totals 36.5% of these costs. The primary revenue streams that reduced gross expenses were charges for services, capital contributions and capital grants.

(This page continued the subsequent)

After reducing gross expenses by program revenues, public safety totals 37.7% of the net cost of services and public works totals 36.5% of these costs. The primary revenue streams that reduced gross expenses were charges for services, capital contributions and capital grants.

Governmental Activities

	2020		2019	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	$ 6,560,357	$ 4,433,276	$ 5,922,515	$ 4,728,747
Judicial	2,618,430	2,415,457	2,628,842	2,435,815
Public safety	18,225,931	12,217,076	17,751,534	12,783,169
Public works	13,122,294	12,050,409	14,163,745	12,914,497
Health and welfare	656,028	656,028	690,712	690,712
Culture and recreation	1,425,619	754,271	977,079	(3,520)
Housing and development	688,557	493,995	695,092	556,174
Interest	-	-	5,993	5,993
Total	$ 43,297,216	$ 33,020,512	$ 42,835,512	$ 34,111,587

Business-Type Activities

The County operated one enterprise fund during 2020, the major Area Transit Fund, which provides transportation services to the County's residents. In 2020, this fund reporting an operating loss of $857,464 as compared to an operating loss of $720,337 in calendar 2019. Charges for services in 2020 were $325,135 less than the 2019 charges for services because of reduced services provided because of Covid 19.

The 2020 DHR contract was $205,464 or only 39.3% of the 2019 total.

Monthly, the County transit files reimbursement requests monthly for operating grants totaling approximately 50%.of qualifying transit costs. For most of 2020, costs were reimbursed at 100% of qualifying costs with Federal Cares Act funds. In 2020, the requests totaled $841,987 and in 2019, the operating reimbursements were $476,863. The 2019 grant reimbursement amount was based on 50% of allowable operating costs. There was not a non-cash capital grant for 2020 and for 2019 it was $167,544 (for 4 vans).

Total operating expenses decreased $188,008. Personal services decreased $95,439 or 12.2% primarily due to part-time drivers not needed.

The unrestricted net position is $644,943 as compared to a balance of $509,942 at December 31, 2019.

Financial Analysis of the County's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $38,766,780.

Of this year-end total, $15,694,447 is unassigned indicating availability for continuing County service requirements. Also, the significant legally restricted fund balances include $9,247,071 restricted to public safety, $8,676,290 to capital projects and $3,332,312 restricted to unincorporated services.

The total ending fund balances of governmental funds show an increase of $3,548,295 or 10.1% above the prior year amount. The unincorporated service fund's fund balance increased $666,556 and the capital improvements fund's fund balance decreased $1,861,864. However, the general fund's total fund balance increased $1,558,200.

Major Governmental Funds

The General Fund - The general fund is the County's primary operating fund and the largest source of day-to-day service delivery. In total, total revenues before other financing sources increased $2,498,687 or 10.5%.

Total taxes increased $1,138,547 or 5.6%. Current property taxes increased $56,545. Total motor vehicle taxes increased $319,143 or 20.8%. The local option sales taxes increased $509,361 or 11.6%, due to an improving economy in 2020. The insurance premium tax increased $94,247 or 6.2%.

The total charges for reimbursements increased $867,593 to $1,976,865.

Public safety charges for services were $4,172 or 2.7% below the fiscal year 2019 amount.

Fines decreased $63,347 or 11.4%.

Intergovernmental revenue was $539,174 more in 2020 than in 2019. In 2020 the large grant was a Federal grant from the U.S.Department of the Treasury Coronavirus Relief Fund $490,117

The County has adopted a budget policy that cost of living raises are provided every other year and significant capital outlay purchases be authorized in the year salary increases are not granted.

In total, the 2020 expenditures were above the 2019 amount by $1,510,608 or 6.9%. Some of the more notable changes in expenditure by department from 2019 follow.

The commissioner's office costs decreased $362,946 due to the establishment of a new administrative department in 2020. This new department consisted of the accounting department and two support staff.

The tax commissioners personal services increased $77,740 or 19% because of additional staff and an increase in the cost of group insurance.

The tax assessors total costs were $118,834 below the final budget because the budget included the contracting of a third party to audit personal property, but a contract was never executed.

Facilities management purchased services costs decreased $26,806 from last year.

Supplies for magistrate court increased $16,297 or 148.2%, which was used to purchase eight computers. Purchased services costs for juvenile court decreased $11,517 as attorney fees decreased $4,538 and there were no technical services in 2020.

Informational services personnel costs decreased $65,640 or 35.7% and the actual amount was $82,782 below the final budget. This decrease results from the primary employee from informational services being promoted to Emergency Services Director. He was continued to be paid from Emergency Services and there was no adjustment to the budget.

In 2020, the use of drug squad supplies increased by $9,902 or 24.8% from the 2019 amount. Purchased services for jail operations increased $165,090 or 42.1% over 2019 primarily due to inmate medical costs. Several inmates had surgery and prescription drug costs increased.

Supplies for public works administration decreased $222,143 or 26%. This reduction relates primarily to fuel costs or $125,038 and road materials decreased $77,312. Landfill fees in the sanitation department increased $56,133 or 25% as the landfill had a price increase.

As indicated, the general fund's ending unassigned fund balance totaled $15,694,447 or 66.7% of the total general fund annual expenditures.

Emergency Services Fund - Property tax revenue increased $92,445. Intergovernmental revenues totaled $2,254,535 as compared to $2,429,883 in 2019.

In 2020, total revenues were up $318,780 as explained above. This year, the fund transferred a total of $585,000, to the E-911 fund. The total fund balance at December 31, 2020 is $4,495,940 or approximately 88% of annual expenditures, excluding transfers.

County-wide 2017 SPLOST Fund – This fund collected approximately $9.1 million in special purpose local option sales taxes . Of this amount, approximately $4.4 million was transferred to the County's 2017 SPLOST fund and $4.7 million was paid to other County cities. At December 31, 2020, there is no fund balance as all taxes collected were distributed.

2017 SPLOST Fund – This fund recognized the transfer of approximately $4.4 million from the County-wide 2017 SPLOST fund referenced above and expended approximately $2.4 on capital projects. These projects included:

- Resurfacing roads - $1,513,640
- Purchase an election building - $884,872

The fund balance at December 31, 2020 is approximately $8.3 million.

Proprietary Fund

Since the County reports only a single major enterprise fund, the financial analysis is presented above for this fund.

Budgetary Highlights

The General Fund – The County amended the revenue budget upward by $1,385,272 or 5.9%.

Total taxes reported were above the tax budget by $351,730 or 1.7%. Current property taxes were below the final budget by $325,065. The actual local option sales taxes were above the budget by $89,971. The insurance premium tax exceeded the budget by $117,760.

Total charges for services were above the final budget by $227,074. Fines recognized were $104,103 below the final budget because the 2020 budget was estimated too high.

The tax assessors total costs were under the budget by $118,834 since the tax assessor did not issue a contract with a vendor for personal property audits as planned.

In total, the expenditure side of the budget was amended upwards by 1,439,839. The total expenditure budget was underspent by $481,339 or 1.9%.

The department heads are working hard to minimize spending and many budget line items were underspent.

The general government total budget was underspent by $386,219 or 6.7%. The juvenile court's total budget was underspent by $38,491 because the 2020 budget was estimated as the same amount as the 2019 budget, but that amount was too high.

The total public safety budget was underspent by $43,948.

The sheriff's budget was underspent by $6,118. The total public works total budget was underspent by $757,804.

Most other line item amounts were within the final budget.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2020, was $74,761,899 as compared to an amount of $72,651,470 at December 31, 2019. The business-type activities reported a book value of $299,567. The total net investment in capital assets was $75,061,466. See Note 3-D for additional information about changes in capital assets during the calendar year and outstanding at the end of the year.

The following table provides a summary of capital asset activity.

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Non-depreciable assets:						
Land	$ 8,235,457	$ 8,235,457	$ -	$ -	$ 8,235,457	$ 8,235,457
Construction in progress	2,111,324	1,136,428	-	-	2,111,324	1,136,428
Total non-depreciable	10,346,781	9,371,885	-	-	10,346,781	9,371,885
Depreciable assets:						
Buildings and improvements	42,045,782	38,909,687	33,281	33,281	42,079,063	38,942,968
Machinery and equipment	21,478,396	20,267,637	812,652	812,652	22,291,048	21,080,289
Infrastructure	50,076,217	49,885,483	-	-	50,076,217	49,885,483
Total depreciable assets	113,600,395	109,062,807	845,933	845,933	114,446,328	109,908,740
Less accumulated depreciation	49,185,277	45,783,222	546,366	400,686	49,731,643	46,183,908
Book value - depreciable assets	64,415,118	63,279,585	299,567	445,247	64,714,685	63,724,832
Percentage depreciated	43%	42%	65%	47%	43%	42%
Book value - all assets	$ 74,761,899	$ 72,651,470	$299,567	$ 445,247	$ 75,061,466	$ 73,096,717

At December 31, 2020, the depreciable capital assets for governmental activities were 43% depreciated, or slightly higher the 2019 percentage of 42%. This comparison indicates that the County is replacing its assets at about the same rate as they are depreciating, which is a positive indicator.

The 2020 additions in the governmental activities' construction in progress account includes:

Shooting Range	$ 1,214,771
Southside Fire Station	811
Maintenance Building	1,816,339
DOT Building	382,839
Voter Registration Building	231,424
Public Works Office Building Addition	222,635

The major additions and construction in progress reclassifications to the buildings and improvements account include the following:

Additions:	
• DOT Building,	$ 395,920
• Voter Registration Building,	912,157
• Shooting Range;	1,828,018

The major additions to the machinery and equipment classifications include:

General Government:	
3 – 2020 Ram 1500	$ 68,185
NFINA Server	7,568
Judicial:	
NFINA Server	8,455
Public Safety:	
4-2021 Ford Interceptor	212,757
2020 TASKalfa 3553ci-Copier	5,483
Dell computer and tower	24,431
3-2020 Ram 1500 Pickup	127,303
Biometric ID System	12,800
2020 Dodge Charger	26,874
6-Night vision binoculars	49,459
Night vision sniper AH	6,067
P25 Radio upgrade	63,997
Dodge Grand Caravan	23,000
Emergency lights and sirens	7,405
2-Decontamination unit and suitcase	55,310
2-2020 Dodge pickups	55,489
Public Works:	
Ram 1500	30,206
2020 Ram 2500 Pickup	46,222
2-Alamo 6130 mowers	332,300
JD skid steer	66,745
JD zero turn	8,140
Fuel dispensing	24,990
Recreation:	
2020 JD mower	8,140
2-ATV's	14,000

Long-term Debt

The following table presents the balances of the County's long-term debt.

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Compensated absences	$ 632,058	$ 611,123	$ 23,638	$ 19,512	$ 655,696	$ 630,635

See Note 3-G for additional information about the County's long-term debt.

Economic Conditions Affecting the County

Thomas County is part of the 14-county Southwest Georgia Regional Commission (SWGRC) and is located approximately 45 miles from Tallahassee (Interstate 10) with its national airport, and 60 miles from Valdosta, Georgia (Interstate 75). Thomas County is bordered by Leon County and Jefferson County, Florida; Colquitt County, Brooks County. Grady County and Mitchell County, Georgia.

Incorporated areas include Thomasville (population 18,000), Barwick, Boston, Coolidge, Meigs, Ochlocknee, and Pavo (with populations ranging from 300 to 1,500 each). The County's population was estimated at 45,000 in 2020. The median age is 40.

Thomas County is one of about 3,141 counties and county equivalents in the United States. It has 548.4 sq. miles and a population density of 78 per square mile. In the last three decades of the 1900's its population grew by 23%. By current estimates the largest minority population is African-American listed at 36%.

Top ten County employers in 2020 are listed below:

• Archbold Hospital	2,500
• Thomas County Schools	814
• Flowers Foods Inc.	796
• Thomasville City Schools	450
• City of Thomasville	435
• Walmart Meat Processing	415
• Flowers Baking Company	393
• Hurst Boiler and Welding Company	353
• Oil Dri of Georgia	321
• Thomas County Government	349
• Cleaver Brooks	267
• Woodhaven Industries	250

The median family income is currently estimated at $41,336. The County's unemployment rate is 4.9% compared with a state rate of 4.1% and a national rate of 5.8%. Total County employment is 17,052; total payroll is $747million; the median property value is $133,800; and the home ownership rate is 63.2%.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Board of Commissioners at Post Office Box 920, Thomasville, Georgia, 31799.

BASIC FINANCIAL STATEMENTS

Thomas County, Georgia
Statement of Net Position
December 31, 2020

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets and Deferred Outflows of Resources				
Cash and cash equivalents (Note 3A)	$ 39,545,684	$ 274,108	$ 39,819,792	$ 1,839,046
Investments	-	-	-	173,265
Receivables:				
Accounts	546,561	-	546,561	215,349
Property taxes	1,890,680	-	1,890,680	-
Sales taxes	464,257	-	464,257	-
Intergovernmental	1,175,265	454,351	1,629,616	625,353
Interfund	-	-	-	-
Inventory	308,750	-	308,750	-
Prepaid items	161,950	22,078	184,028	1,221
Total Current Assets	44,093,147	750,537	44,843,684	2,854,234
Non-current Assets				
Capital assets (Note 3D)				
Nondepreciable	10,346,781	-	10,346,781	-
Depreciable, net	64,415,118	299,567	64,714,685	3,438,753
Total Non-current Assets	74,761,899	299,567	75,061,466	3,438,753
Deferred Outflows of Resources	3,812,402	117,909	3,930,311	562,810
Total Assets and Deferred of Resources	122,667,448	1,168,013	123,835,461	6,855,797
Liabilities, Deferred Inflows and Net Position				
Liabilities				
Current Liabilities				
Accounts payable	711,842	-	711,842	66,202
Accrued expenses	1,261,232	33,002	1,294,234	4,060
Intergovernmental payable	934,558	-	934,558	33,868
Unearned revenue	6,985	-	6,985	-
Claims payable	529,000	-	529,000	-
Compensated absences payable	474,044	17,728	491,772	29,921
Other payable	6,165	-	6,165	-
Total Current Liabilities	3,923,826	50,730	3,974,556	134,051
Long-Term Liabilities (Note 3G) (net of current portion)				
Compensated absences payable	158,014	5,910	163,924	102,367
Net pension liability	2,054,858	63,552	2,118,410	1,897,429
Net OPEB liability	-	-	-	807,766
Total Long-Term Liabilities	2,212,872	69,462	2,282,334	2,807,562
Total Liabilities	6,136,698	120,192	6,256,890	2,941,613
Deferred Inflows of Resources	3,340,392	103,311	3,443,703	1,192,566
Total Liabilities and Deferred Inflows of Resources	9,477,090	223,503	9,700,593	4,134,179
Net Position				
Investment in capital assets (Note 3I)	74,761,899	299,567	75,061,466	3,438,753
Restricted for:				
Unicorporated services	3,332,312	-	3,332,312	-
Recreation	161,204	-	161,204	-
Capital projects	8,676,290	-	8,676,290	-
Specific health program	-	-	-	1,424,367
Public safety	9,247,071	-	9,247,071	-
Economic development	146,594	-	146,594	-
Airport improvements	207,400	-	207,400	-
Law library	31,811	-	31,811	-
Unrestricted (deficit)	16,625,777	644,943	17,270,720	(2,141,502)
Total Net Position	$ 113,190,358	$ 944,510	$ 114,134,868	$ 2,721,618

See accompanying notes to the basic financial statements

Thomas County, Georgia
Statement of Activities
For the Year Ended December 31, 2020

Function/Program	Expenses	Program Revenues: Charges for Services and Fines	Program Revenues: Operating Grants, Contributions and Interest	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total	Component Units
Primary Government								
Governmental Activities								
General government	$ 6,560,357	$ 2,127,081	$ -	$ -	$ (4,433,276)	$ -	$ (4,433,276)	$ -
Judicial	2,618,430	174,223	28,750	-	(2,415,457)	-	(2,415,457)	-
Public safety	18,225,931	4,698,297	1,269,867	40,691	(12,217,076)	-	(12,217,076)	-
Public works	13,122,294	296,262	20,615	755,008	(12,050,409)	-	(12,050,409)	-
Health and welfare	656,028	-	-	-	(656,028)	-	(656,028)	-
Culture and recreation	1,425,619	183,480	-	487,868	(754,271)	-	(754,271)	-
Housing and development	688,557	194,562	-	-	(493,995)	-	(493,995)	-
Interest	-	-	-	-	-	-	-	-
Total Governmental Activities	43,297,216	7,673,905	1,319,232	1,283,567	(33,020,512)	-	(33,020,512)	-
Business-type Activities								
Area transit	1,086,139	228,675	841,987	-	-	(15,477)	(15,477)	-
Total Business-type Activities	1,086,139	228,675	841,987	-	-	(15,477)	(15,477)	-
Total Primary Government	$ 44,383,355	$ 7,902,580	$ 2,161,219	$ 1,283,567	(33,020,512)	(15,477)	(33,035,989)	-
Component Units								
Department of Public Health	1,489,532	817,481	1,258,431	-	-	-	-	586,380
Public Library System	1,292,802	32,976	219,570	115,000	-	-	-	(925,256)
Total - Component Units	$ 2,782,334	$ 850,457	$ 1,478,001	$ 115,000	-	-	-	(338,876)
		General Revenues						
		Property taxes levied for general government purposes			21,291,410	-	21,291,410	-
		Sales taxes			13,986,435	-	13,986,435	-
		Insurance premium tax			1,617,760	-	1,617,760	-
		Other taxes			208,416	-	208,416	-
		Allotments from participating governments			-	-	-	999,696
		Unrestricted investment earnings			95,458	463	95,921	13,758
		Miscellaneous			1,579,160	4,335	1,583,495	-
		Transfers			-	-	-	-
		Total General Revenues and Transfers			38,778,639	4,798	38,783,437	1,013,454
		Change in Net Position			5,758,127	(10,679)	5,747,448	674,578
		Net Position Beginning of Year			107,432,231	955,189	108,387,420	2,047,040
		Net Position End of Year			$ 113,190,358	$ 944,510	$ 114,134,868	$ 2,721,618

See accompanying notes to the basic financial statements

Thomas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2020
(With Comparative Totals at December 31, 2019)

	2020						2019
			County-wide		Other	Total	Total
	General	Emergency Services	2017 SPLOST	2017 SPLOST	Governmental Funds	Governmental Funds	Governmental Funds
Assets							
Cash and cash equivalents	$ 16,367,030	$ 4,215,792	$ -	$ 8,414,646	$ 9,896,648	$ 38,894,116	$ 34,955,831
Receivables:							
Accounts	1,506	211,371	-	-	166,722	379,599	413,514
Property taxes	1,251,662	286,215	-	-	352,803	1,890,680	2,158,594
Sales taxes	464,257	-	-	-	-	464,257	1,162,338
Intergovernmental	69,070	243,349	862,846	-	-	1,175,265	548,073
Interfund	25,775	-	-	419,343	9,942	455,060	406,843
Inventory	308,750	-	-	-	-	308,750	342,400
Prepaid items	104,141	20,993	-	-	36,816	161,950	156,313
Total Assets	$ 18,592,191	$ 4,977,720	$ 862,846	$ 8,833,989	$ 10,462,931	$ 43,729,677	$ 40,143,906
Liabilities, Deferred Inflows of Resources and Fund Balances							
Liabilities							
Accounts payable	$ 151,248	$ 4,808	$ -	$ 518,756	$ 37,030	$ 711,842	$ 852,699
Accrued expenditures payable	799,108	282,434	-	-	179,690	1,261,232	1,007,559
Intergovernmental payable	491,055	-	443,503	-	-	934,558	882,506
Interfund payable	-	-	419,343	-	35,717	455,060	406,843
Other payable	6,165	-	-	-	-	6,165	6,164
Unearned revenue	277	6,708	-	-	-	6,985	6,985
Total Liabilities	1,447,853	293,950	862,846	518,756	252,437	3,375,842	3,162,756
Deferred Inflows of Resources	1,037,000	237,830	-	-	312,225	1,587,055	1,762,665
Total Liabilities and Deferred Inflows of Resources	2,484,853	531,780	862,846	518,756	564,662	4,962,897	4,925,421
Fund Balances							
Nonspendable	412,891	20,993	-	-	36,816	470,700	498,713
Restricted	-	4,424,947	-	8,315,233	9,062,502	21,802,682	17,961,474
Committed	-	-	-	-	-	-	599,354
Assigned	-	-	-	-	798,951	798,951	2,660,815
Unassigned	15,694,447	-	-	-	-	15,694,447	13,498,129
Total Fund Balances	16,107,338	4,445,940	-	8,315,233	9,898,269	38,766,780	35,218,485
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 18,592,191	$ 4,977,720	$ 862,846	$ 8,833,989	$ 10,462,931	$ 43,729,677	$ 40,143,906

See accompanying notes to the basic financial statements

Thomas County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Position
December 31, 2020

Total Governmental Fund Balances			$ 38,766,780
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			
Cost of capital assets	$	123,947,176	
Less accumulated depreciation		(49,185,277)	74,761,899
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			
Property taxes			1,587,055
The internal service fund is used by management to charge the costs of the group health program to individual funds. The assets and liabilities of the internal service funds are included in governmental activities column on the government-wide statement of net position.			289,530
Deferred outflows and deferred inflows for pensions reported on the government-wide statement of position but not reported on the govermental fund balance sheet.			472,010
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net position.			
Interfund receivables	$	(455,060)	
Interfund payables		455,060	-
Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net position.			
Compensated absences payable	$	(632,058)	
Net pension liability payable		(2,054,858)	(2,686,916)
Net Position of Governmental Activities			$ 113,190,358

See accompanying notes to the basic financial statements

Thomas County, Georgia

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2020

(With Comparative Totals For the Year Ended December 31, 2019)

	2020						2019
	General	Emergency Services	County-wide 2017 SPLOST	2017 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues							
Taxes	$ 21,649,630	$ 3,096,374	$ 9,096,064	$ -	$ 3,437,563	$ 37,279,631	$ 35,318,647
Intergovernmental	567,924	442,157	-	755,008	805,344	2,570,433	1,968,678
Licenses and permits	59,582	-	-	-	194,562	254,144	202,967
Charges for services	3,230,132	2,254,535	-	-	1,102,461	6,587,128	5,735,132
Impact fees	-	-	-	-	73,477	73,477	36,335
Fines and forfeitures	490,897	-	-	-	106,756	597,653	639,781
Investment earnings	48,412	13,515	-	20,449	33,433	115,809	243,503
Contributions	-	500	-	-	11,250	11,750	28,819
Miscellaneous	276,084	5,968	-	25,000	263,635	570,687	457,070
Total Revenues	26,322,661	5,813,049	9,096,064	800,457	6,028,481	48,060,712	44,630,932
Expenditures							
Current:							
General government	5,392,849	-	-		429,247	5,822,096	4,836,913
Judicial	2,525,982	-	-	-	18,608	2,544,590	2,528,933
Public safety	8,138,003	4,994,794	-	-	3,749,242	16,882,039	15,804,058
Public works	5,575,226	-	-	-	-	5,575,226	5,425,248
Health and welfare	632,925	-	-	-	-	632,925	672,622
Culture and recreation	1,090,680	-	-	-	333,154	1,423,834	1,404,157
Housing and development	190,069	-	-	-	457,259	647,328	694,857
Intergovernmental	-	-	4,675,377	-	25,893	4,701,270	4,193,909
Capital Outlay	-	60,247	-	2,399,323	3,842,697	6,302,267	4,873,867
Debt Service:							
Principal	-	-	-	-	-	-	438,306
Interest	-	-	-	-	-	-	5,993
Total Expenditures	23,545,734	5,055,041	4,675,377	2,399,323	8,856,100	44,531,575	40,878,863
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,776,927	758,008	4,420,687	(1,598,866)	(2,827,619)	3,529,137	3,752,069
Other Financing Sources (Uses)							
Proceeds from capital asset dispositions	52,808	-	-	-	-	52,808	-
Transfers in	-	-	-	4,445,610	2,142,885	6,588,495	8,659,248
Transfers (out)	(1,237,885)	(585,000)	(4,420,687)	-	(344,923)	(6,588,495)	(8,527,114)
Total Other Financing Sources (Uses)	(1,185,077)	(585,000)	(4,420,687)	4,445,610	1,797,962	52,808	132,134
Net Change in Fund Balances	1,591,850	173,008	-	2,846,744	(1,029,657)	3,581,945	3,884,203
Fund Balances Beginning of Year	14,549,138	4,272,932	-	5,468,489	10,927,926	35,218,485	31,379,482
Increase (Decrease) in Reserve for Inventory	(33,650)	-	-	-	-	(33,650)	(45,200)
Fund Balances End of Year	$ 16,107,338	$ 4,445,940	$ -	$ 8,315,233	$ 9,898,269	$ 38,766,780	$ 35,218,485

See accompanying notes to the basic financial statements

Thomas County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities
For the Year Ended December 31, 2020

Net Changes In Fund Balances - Total Governmental Funds		$ 3,581,945
Amounts reported for governmental activities in the statement of activities are different because		
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Depreciation expense	$ (3,695,657)	
Capital outlay	5,809,624	2,113,967
The book value of capital assets sold are reported on the government-wide statement of activities but not reported in the governmental fund's operating statement less book value of traded-in asset capitalized.		(3,538)
Changes in deferred outflows, deferred inflows for pensions and changes in the net pension liability, all reported on the government-wide statement of activities but not reported on the governmental fund statement of revenues, expenditures and changes in fund balances.		(89,810)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.		
Property taxes:		
Deferred @ 12/31/20	$ 1,587,055	
Deferred @ 12/31/19	(1,762,665)	(175,610)
The decrease in inventory is added directly from the fund balances at the fund level but expenses are increased at the government-wide level		-
		(33,650)
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	$ 6,588,495	
Transfers out	(6,588,495)	-
The internal service fund used by management to charge the costs of the group insurance to individual funds are not reported in the government-wide statement of activities on the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.		385,759
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		-
Compensated absences 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.		
Liability @ 12/31/20	$ (632,058)	
Liability @ 12/31/19	611,122	(20,936)
Change In Net Position of Governmental Activities		$ 5,758,127

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Net Position
December 31, 2020

	Business-type Activities - Area Transit Fund	Governmental Activities - Internal Service Fund
Assets and Deferred Outflows of Resources		
Current Assets:		
Cash and cash equivalents	$ 274,108	$ 651,568
Receivables:		
Accounts	-	166,962
Intergovernmental	454,351	-
Prepaid items	22,078	-
Total Current Assets	750,537	818,530
Capital Assets		
Depreciable, net	299,567	-
Total Assets	1,050,104	818,530
Deferred Outflow of Resources	117,909	-
Total Assets and Deferred Outflows of Resources	1,168,013	818,530
Liabilities and Deferred Inflows of Resources		
Current Liabilities:		
Accrued expenses payable	33,002	-
Compensated absences payable	17,728	-
Claims payable	-	529,000
Total Current Liabilities	50,730	529,000
Long-term Liabilities:		
Compensated absences payable	5,910	-
Net pension liability	63,552	-
Total Long-term Liabilities:	69,462	-
Total Liabilities	120,192	529,000
Deferred Inflows of Resources	103,311	-
Net Position		
Investment in capital assets	299,567	-
Unrestricted	644,943	289,530
Total Net Position	$ 944,510	$ 289,530

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2020

	Business-type Activities Area Transit Fund	Governmental Activities - Internal Service Fund
Operating Revenues		
Charges for services	$ 228,675	$ 4,336,001
Miscellaneous	-	1,120,705
Total Operating Revenues	228,675	5,456,706
Operating Expenses		
Personal services	687,948	-
Purchased services	126,987	-
Supplies	125,524	-
Cost of services	-	5,071,211
Depreciation	145,680	-
Other	-	-
Total Operating Expenses	1,086,139	5,071,211
Operating Income (Loss)	(857,464)	385,495
Non-operating Revenue (Expenses)		
Operating grants	841,987	-
Investment earnings	463	264
Insurance recovery	4,335	-
Loss on disposal of capital assets	-	-
Miscellaneous revenue	-	-
Total Non-operating Revenue (Expenses)	846,785	264
Income (Loss) Before Capital Contributions, and Transfers Out	(10,679)	385,759
Capital Contributions	-	-
Transfers Out	-	-
Change in Net Position	(10,679)	385,759
Net Position Beginning of Year	955,189	(96,229)
Net Position End of Year	$ 944,510	$ 289,530

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2020

	Business-type Activities Area Transit Fund	Governmental Activities - Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 278,142	$ -
Cash received from interfund services provided	-	5,357,710
Cash payments for personal services	(676,066)	-
Cash payments for goods and services	(251,329)	-
Cash payments for claims	-	(5,071,211)
Net Cash Provided by (Used in) Operating Activities	(649,253)	286,499
Cash Flows from Noncapital Financing Activities		
Operating grants	588,536	-
Cash transferred to general fund	-	-
Net Cash Flows Provided By (Used In) Noncapital Financing Activities	588,536	-
Cash Flows from Capital and Related Financing Activities		
Insurance recovery and miscellaneous items	4,335	-
Acquisition of capital assets	-	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	4,335	-
Cash Flows from Investing Activities		
Investment earnings	463	264
Net Increase (Decrease) in Cash and Cash Equivalents	(55,919)	286,763
Cash and Cash Equivalents Beginning of Year	330,027	364,805
Cash and Cash Equivalents End of Year	$ 274,108	$ 651,568
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	$ (857,464)	$ 385,495
Adjustments:		
Depreciation	145,680	-
(Increase) Decrease in Assets:		
Accounts receivable	-	(98,996)
Intergovernmental receivables	49,467	-
Prepaid items	1,182	-
Deferred outflows	2,313	-
Increase (Decrease) in Liabilities:		
Accrued expenses	4,482	-
Compensated absences payable	4,126	-
Deferred inflows and net pension liability	961	-
Net Cash Provided by (Used in) Operating Activities	$ (649,253)	$ 286,499

See accompanying notes to the basic financial statements

Thomas County, Georgia
Statement of Fiduciary Net Position
Fiduciary Funds - Custodial Funds
December 31, 2020

Assets		
Cash and cash equivalents	$	835,740
Due from others		6,628
Total Assets	$	842,368
Liabilities		
Due to others	$	842,368
Fiduciary Net Position		
Held for others	$	-

See accompanying notes to the basic financial statements

Thomas County, Georgia
Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
For the Year Ended December 31, 2020

Additions		
Tax collections for other governments	$	19,934,368
Fee collections for other governments		3,063,897
Fine collections for other governments		1,379
Funds received for inmates		1,195,074
Collections for others		617,064
Miscellaneous		-
Total Additions		24,811,782
Deductions		
Payment of taxes to other governments		19,934,368
Payment of fees to other governments		3,063,897
Payment of fines to other governments		1,379
Funds disbursed for inmates		1,195,074
Disbursements to others		617,064
Miscellaneous		-
Total Deductions		24,811,782
Change in Net Position		-
Net Position, December 31, 2019		-
Net Position, December 31, 2020	$	-

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2020

	Department of Public Health	Public Library System	Total
Assets			
Current:			
Cash and cash equivalents	$ 1,339,793	$ 499,253	$ 1,839,046
Investments	-	173,265	173,265
Receivables:			
Accounts	215,349	-	215,349
Intergovernmental	118,997	506,356	625,353
Prepaid items	-	1,221	1,221
Capital Assets:			
Depreciable capital assets, net	37,624	3,401,129	3,438,753
Total Assets	1,711,763	4,581,224	6,292,987
Deferred Outflows	341,269	221,541	562,810
Total Assets and Deferred Outflows	2,053,032	4,802,765	6,855,797
Liabilities			
Current Liabilities:			
Accounts payable	65,904	298	66,202
Accrued expenses payable	-	4,060	4,060
Intergovernmental payable	33,868	-	33,868
Compensated absences payable	10,661	19,260	29,921
Total Current Liabilities:	110,433	23,618	134,051
Long-term Liabilities: (net of current portion)			
Compensated absences payable	95,947	6,420	102,367
Net pension liability	1,326,102	571,327	1,897,429
Net OPEB liability	229,625	578,141	807,766
Total Long-term Liabilities	1,651,674	1,155,888	2,807,562
Total Liabilities	1,762,107	1,179,506	2,941,613
Deferred Inflows	787,102	405,464	1,192,566
Total Liabilities and Deferred Inflows	2,549,209	1,584,970	4,134,179
Net Position (Deficit)			
Investment in capital assets	37,624	3,401,129	3,438,753
Restricted for:			
Specific health program	1,424,367	-	1,424,367
Unrestricted (deficit)	(1,958,168)	(183,334)	(2,141,502)
Total Net Position (Deficit)	$ (496,177)	$ 3,217,795	$ 2,721,618

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Activities
Component Units
For the Years Ended June 30, 2020

	Department of Public Health	Public Library System	Total
Expenses			
Health and welfare	$ 1,489,532	$ -	$ 1,489,532
Culture and recreation	-	1,292,802	1,292,802
Total Expenses	1,489,532	1,292,802	2,782,334
Revenues			
Program revenues:			
Charges for services	817,481	32,976	850,457
Operating grants and contributions	1,258,431	219,570	1,478,001
Capital grants and contributions	-	115,000	115,000
Total Program Revenues	2,075,912	367,546	2,443,458
Net Program Revenue	586,380	(925,256)	(338,876)
General Revenues			
Allotments from participating governments	-	999,696	999,696
Investment earnings	-	13,758	13,758
Total General Revenues	-	1,013,454	1,013,454
Change in Net Position	586,380	88,198	674,578
Net Position (Deficit) Beginning of Year	(1,082,557)	3,129,597	2,047,040
Net Position (Deficit) End of Year	$ (496,177)	$ 3,217,795	$ 2,721,618

See accompanying notes to the basic financial statements

Index

Summary of Significant Accounting Policies 1
Reporting Entity 1-A
Basis of Presentation 1-B
Measurement Focus 1-C
Basis of Accounting 1-D
Assets, Liabilities and Fund Equity 1-E
Cash, Cash Equivalents and Investments 1-E-1
Receivables 1-E-2
Interfund Balances 1-E-3
Consumable Inventories 1-E-4
Prepaid Items 1-E-5
Capital Assets 1-E-6
Compensated Absences 1-E-7
Pensions 1-E-8
Accrued Liabilities and Long-term Obligations 1-E-9
Fund Equity 1-E-10
Operating Revenues and Expenses 1-E-11
Interfund Activity 1-E-12
Estimates 1-E-13
Comparative Data 1-E-14

Stewardship, Compliance and Accountability 2
Budgetary Information 2-A
Legal Compliance 2-B

Detailed Notes on All Funds 3
Deposits 3-A
Receivables 3-B
Property Taxes 3-C
Capital Assets 3-D
Deferred Inflows and Outflows of Resources 3-E
Interfund Balances and Transfers 3-F
Long-Term Debt 3-G
Pension 3-H
Fund Equity 3-I
Operating Leases 3-J

Other Notes 4
Risk Management 4-A
Contingent Liabilities 4-B
Hotel/Motel Lodging Tax 4-C
Tax Abatements 4-D
Subsequent events 4-E

Thomas County, Georgia (the County) is a political subdivision of the State of Georgia and was formed in 1825. The County operates under a Commission-Manager form of government and is governed by an eight member elected board of county commissioners, which is governed, by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge and Clerk of the Superior Court. The County's major services include general government, courts, public safety, public works, health and welfare, culture and recreation and housing and development.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County does not follow subsequent private-sector guidance for its enterprise funds.

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

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this entity includes the constitutionally elected officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

Brief descriptions of the discretely presented component units follow:

Thomas County Health Department (the Health Department) – The Health Department works to promote and preserve the health of the citizens of the County. The Health Department's Board consists of seven members, four of these members are appointed by the County Commission. Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control the amount of funding it provides to the Health Department and such funding is significant to the overall operations of the Health Department. The Health Department is reported on a June 30, 2020 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office by calling 229/226-4241.

Thomas County Public Library System (the Library System) – The Library System operates pursuant to Official Code of Georgia Annotated Sections 20-5-40 through 20-5-59. The Library System provides public library services with its costs shared by participation local governmental agencies and grants from the State of Georgia.

Note 1 - Summary of Significant Accounting Policies (Continued)

The Library System is governed by a nine-member board, four members appointed by the Thomas County Board of Commissioners, three members appointed by the City of Thomasville and two members appointed by smaller towns located in the County. The Library Board is without authority to determine the amount of funding, except by submission of budget requests to local governmental units from which the Library System receives support and to the State of Georgia for state and federal flow through funding. Membership in the Library and participation in the library services is at the discretion of each participating governmental agency. The Library Board has the power to designate management, the power to retain unreserved fund balances of local and other funds for continued operations and is the lowest level of oversight responsibility in the Library System operations.

The Thomas County Board of Commissioners provides a substantial majority of funding for the operations of the Library System, consequently, the Library System is deemed to have a financial benefit/burden relationship with the County. Accordingly, the Library System is considered to be a discretely presented component unit of the County. The Library System is reported on a June 30, 2020 fiscal year. Complete financial statements for the Library System may be obtained from its administrative office by calling 229/225-5252.

Related Organizations – The following are related organizations for which the County appoints one or more of the Board of Directors, but they do not meet any other of the reporting entity criteria:

- Southwest Georgia Regional Commission
- Board of Family and Children's Service
- Board of Tax Assessors and Board of Equalization
- Southwest Georgia Regional Board for Mental Health, Mental Retardation and Substance Abuse
- Georgia Pines Community Service Board
- City of Thomasville Recreational Advisory Board

Joint Ventures – The County participates in the following two joint ventures.

Southwest Georgia Regional Commission (SWGRC) - The County, in conjunction with fourteen counties in the Southwest Georgia area are members of the SWGRC. Membership in an SWGRC is automatic for each municipality and county in the state. The Official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the SWGRC. Each county and municipality in the state is required by law to pay minimum annual dues to the SWGRC. The SWGRC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The county board members and municipal board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the county or municipality) to serve as the non-public Board member from a county. Separately issued financial statements are available at the SWGRC's administrative office, 181 East Broad Street, Camilla, Ga. 31730, or by calling 229/522-3552.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines SWGRCs as "public agencies and instrumentalities of their members. Georgia laws also provide that the member governments are liable for any debts or obligations of an SWGRC beyond its resources (O.C.G.A. 50-8-39.1).

Solid Waste - The County and the City of Thomasville joined together to operate a solid waste disposal and recycling facility for the mutual benefits of both governments. The initial agreement was dated 1973 but was amended by both parties on January 1, 1997, March 25, 2002 and September 14, 2020. The City of Thomasville holds all regulatory permits and is responsible for the construction and daily operations of the facility. The County owns the 485 acres of land on which these facilities are located. The City of Thomasville is required to maintain a separate fund for the landfill and recycling facility. All money generated by the solid waste and recycling facility shall be maintained in a separate bank account by the City of Thomasville.

Note 1 - Summary of Significant Accounting Policies (Continued)

Beginning on October 1, 2020 and ending upon the date the City ceases accepting solid waste at the landfill, the City agrees to pay the County $25,000 per month. The City and the County both will pay the same tipping fee. Governmental units located outside the County and private customers shall be charged market rates as set by the City.

Complete financial statements for the City of Thomasville, Georgia may be obtained at their administrative offices by calling 229/227-7027.

Related Agency – The Thomas County Narcotics Division is 50% funded by the City of Thomasville. The County's Board of Commissioners approves and funds its budget within the general fund. Most of the employees are County employees and report directly to the Sheriff. The Narcotic Task Force monitors the narcotics division and shares information with the division commander. This task force is made up of the following members:

- Board of Commissioners Chairman
- County Manager
- Sheriff
- Mayor of Thomasville
- Thomasville City Manager
- Thomasville Police Chief
- District Attorney

1-B. Basis of Presentation

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

Government-wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary funds are not presented in the government-wide financial statements. The statement of net position presents the financial position of the governmental activities of the County and it's discretely presented component units at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

Major individual governmental funds are reported in separate columns.

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

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

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

Emergency Services Fund – This fund accounts for revenues and expenditures related to providing certain county-wide emergency services. These services include emergency medical services, emergency rescue, emergency management, emergency services administration and funds operating deficits in the E-911 fund.

2017 SPLOST Fund – This fund accounts for the special purpose local option sales tax that is transferred in from the county-wide 2017 SPLOST fund to be used primarily for road construction.

County-wide 2017 SPLOST Fund - This fund accounts for the 2017 special purpose local option sales tax collections and then the County's share is transferred to the County's 2017 SPLOST fund and the remaining balance is transferred to cities located within the County, for their share.

Note 1 - Summary of Significant Accounting Policies (Continued)

Emergency Services Fund – This fund accounts for revenues and expenditures related to providing certain county-wide emergency services. These services include emergency medical services, emergency rescue, emergency management, emergency services administration and funds operating deficits in the E-911 fund.

2017 SPLOST Fund – This fund accounts for the special purpose local option sales tax that is transferred in from the county-wide 2017 SPLOST fund to be used primarily for road construction.

County-wide 2017 SPLOST Fund - This fund accounts for the 2017 special purpose local option sales tax collections and then the County's share is transferred to the County's 2017 SPLOST fund and the remaining balance is transferred to cities located within the County, for their share.

Proprietary Funds – The proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. One of the proprietary funds is classified as an enterprise fund and the other proprietary fund is an internal service fund, which accounts for the County's group health plan. The major enterprise fund is defined as follows:

Area Transit Fund - This fund provides transit services to the County residents.

Fiduciary Funds – Fiduciary fund reporting focuses on assets and liabilities. The County's fiduciary funds are all custodial funds.

1-C. Measurement Focus

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

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the way the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. The proprietary fund uses the accrual basis of accounting at both reporting levels. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

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

Revenues - Non-exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (Note 3-C). Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are susceptible to accrual: property taxes, sales taxes, franchise taxes, charges for services and federal and state grants.

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. On both the government-fund financial statements and the government-wide financial statements, revenues are deferred for:

- Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) (Emergency Services Fund)

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity

1-E-1 Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County. Time deposits are classified as cash and cash equivalent without regard to maturity date.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

1-E-2 Receivables

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

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the statement of net position.

1-E-4 Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased (i.e., the purchases method). At year-end, a non-spendable fund balance is reported for a like amount of inventory on hand.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported, as this amount is not available for general appropriation.

1-E-6 Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the government fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County's infrastructure consists of roads and bridges. The County's infrastructure has been reported retroactively in 2007. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

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

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

Asset Class	Governmental Activities Estimated Lives	Capitalization Threshold
Primary Government:		
Buildings and improvements	70 - 75 Years	$50,000
Machinery and equipment	3 - 12 Years	$5,000
Infrastructure	20 - 50 Years	$250,000
Component Unit:		
Machinery and equipment	5 - 7 Years	$5,000

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-7 Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's experience of making termination payments.

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

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

1-E-8 Pensions

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

1-E-9 Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

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

1-E-10 Fund Equity

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

Fund Balance - Fund balances may be classified as follows:

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

- ***Committed*** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board of Commissioners through a motion. The fund balance must result from a specific revenue stream committed for a specific purpose. Only the Board of County Commissioners may modify or rescind the commitment.

- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the Board of County Commissioners intent to be used for specific purposes but are neither restricted nor committed. By motion, only the Board of County Commissioners can authorize an assignment of fund balances. Also, any of the fund balance reported at year-end that is included in the subsequent years' budget is reported as assigned.

- ***Unassigned*** - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund.

Net Position Flow Assumptions – In order to report net position as a restricted – net position and an unrestricted – net position in the government-wide and proprietary fund financial statements, the County has established a flow assumption policy. It is the County's policy to use restricted – net position first before using unrestricted – net position.

Fund Balance Flow Assumptions – It is the County's policy to consider restricted fund balance to have been used before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position - Net position represent the difference between assets and liabilities. The net invested in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

1-E-11 Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise and internal service funds. For the County, these revenues are charges for services for waste collection, transit services and health insurance program. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of each fund. Nonoperating revenues include investment earnings, operating grants and insurance recoveries. Nonoperating expenses include the loss on the disposition of capital assets.

1-E-12 Interfund Activity

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

Transfers between funds reported in the governmental activities column are eliminated.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-13 Estimates

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

1-E-14 Comparative Data

Comparative total data for the prior year has been presented only for individual funds in the fund financial statements to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

Note 2 – Stewardship, Compliance and Accountability

2-A. Budgetary Information

The County adopts an annual operating budget for all governmental funds except the capital projects funds, which have an adopted project budget. The budget resolution reflects the total of each department's appropriation in each fund.

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects funds, which have project length budgets, rather than annual budgets.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. However, since each special revenue fund is part of a single department, the fund total is considered the department level. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments.

The original 2020 budget was amended during the year. All unexpended annual appropriations lapse at year-end.

2-B. Legal Compliance

During 2020, the County may have incurred the following legal violations:

- Unclaimed money not remitted
- The overspending of appropriations at the legal level of budgetary control

Unclaimed Money - The Sheriff has unclaimed money that should have been remitted to the Georgia Department of Revenue Unclaimed Property Program. Unclaimed property must be remitted to the state after five years as required by the Disposition of Unclaimed Property Act, O.C.G.A. Section 44-12-190 et.seq.

This non-action is a possible violation of state statute.

Note 2 – Stewardship, Compliance and Accountability

Excess of Expenditures over Appropriation - The County's expenditures exceeded appropriations, as amended, at the legal level of control in several departments within funds.

Per the Official Code of Georgia Annotated (O.C.G.A.). Section 36-81-3: Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. Nothing contained in this code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the budget period.

The following may be noncompliance with above statute.

Fund/Department	Budget	Actual	Variance
Sheriff's Drug Forfeiture Fund:			
Public Safety	$30,000	$46,677	$16,677
Airport Fund:			
General Government	19,000	24,301	5,301
Unincorporated Services Fund:			
Public Safety	40,000	86,574	46,574

Note 3 - Detailed Notes on All Funds

3-A. Deposits

Deposits – The County's cash and investment policy limits deposits to demand and money market accounts, and time deposits at local banks. The County's deposits shall be secured by Federal Depositary Insurance Corporation (FDIC) coverage and/or bank pledges. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held, less the FDIC insurance.

Custodial Credit Risk – Deposits – The custodial credit risk for deposits is the risk that, in the event of a bank failure, the County's deposits may not be recovered.

As of December 31, 2020, all the County's deposits were covered, either by FDIC coverage or collateralized with securities held by the County's agent in the County's name.

Also, the Thomas County Health Department's deposits and the Thomas County Public Library System's deposits were covered either by FDIC coverage or were entirely insured or collateralized with securities held by the component unit's agent in the component unit's name.

Note 3 - Detailed Notes on All Funds (Continued)

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Activities - Balance Sheet	$ 39,545,684
Business-Type Activities - Statement of Net Position	274,108
Statement of Fiduciary Assets and Liablilities	835,740
Total	$ 40,655,532

3-B. Receivables

Receivables at December 31, 2020, consisted of taxes, accounts (billings for user charges) and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

The allowances for uncollectibles are as follows:

- General fund - taxes $32,000
- General fund – liens $26,597
- Emergency services fund - taxes $ 7,200
- Fire district 1 & 2 fund - taxes $ 3,100
- Fire district 3 fund - taxes $ 3,500

3-C. Property Taxes

The Board of Commissioners levy property taxes by or about September of each year. Property taxes attach as an enforceable lien on property as of January 1, 2020. The property taxes were levied on August 25, 2020. Property taxes were billed on September 14, 2020 and are due upon receipt, however, the actual due date was November 15, 2020.

The County bills and collects its own property taxes and also collects property taxes for the County Board of Education. The County also collects vehicle and mobile home taxes for the cities located in Thomas County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in a custodial fund.

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2020, was as follows:

	Balance 1/1/2020	Additions	Deductions	Balance 12/31/2020
Governmental activities:				
Nondepreciable capital assets:				
Land	$ 3,229,697	$ -	$ -	$ 3,229,697
Land under the roads	5,005,760	-	-	5,005,760
Construction in progress	1,136,428	3,868,819	2,893,923	2,111,324
Total nondepreciable capital assets	9,371,885	3,868,819	2,893,923	10,346,781
Depreciable capital assets:				
Buildings and improvements	38,909,687	3,136,095		42,045,782
Machinery and equipment	20,267,637	1,507,899	297,140	21,478,396
Infrastructure	49,885,483	190,734	-	50,076,217
Total depreciable capital assets	109,062,807	4,834,728	297,140	113,600,395
Total capital assets	118,434,692	8,703,547	3,191,063	123,947,176
Accumulated depreciation:				
Buildings	9,634,641	724,373	-	10,359,014
Machinery and equipment	13,847,447	1,964,492	293,602	15,518,337
Infrastructure	22,301,134	1,006,792	-	23,307,926
Total accumulated depreciation	45,783,222	3,695,657	293,602	49,185,277
Governmental activities capital assets, net	$ 72,651,470	$ 5,007,890	$ 2,897,461	$ 74,761,899

Governmental activities depreciation expense

General government	$ 693,444
Judicial	11,077
Public safety	1,299,132
Public works	1,645,012
Housing and develkopment	23,103
Recreation	23,889
Total governmental activities depreciation expense	$ 3,695,657

Note 3 - Detailed Notes on All Funds (Continued)

The depreciable capital assets:

	Balance 1/1/2020	Additions	Deductions	Balance 12/31/2020
Business-type activities:				
Depreciable capital assets:				
Buildings and improvements	$ 33,281	$ -	$ -	$ 33,281
Machinery and equipment	812,652	-	-	812,652
Total capital assets	845,933	-	-	845,933
Less accumulated depreciation:				
Buildings and improvements	33,280	-	-	33,280
Machinery and equipment	367,406	145,680	-	513,086
Total accumulated depreciation	400,686	145,680	-	546,366
Business-type activities capital assets, net	$ 445,247	$ (145,680)	$ -	$ 299,567

The depreciation expense for the business-type activities relates to the area transit fund, $145,680.

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

	Balance 7/1/2019	Additions	Deductions	Balance 6/30/2020
Thomas County Public Library System:				
Depreciable capital assets:				
Buildings and improvements	$ 2,583,640	$ 115,000	$ -	$ 2,698,640
Equipment	731,252	8,800	-	740,052
Library collections	2,854,153	111,857	79,965	2,886,045
Total depreciable capital assets	6,169,045	235,657	79,965	6,324,737
Less accumulated depreciation:				
Buildings and improvements	395,752	49,529	-	445,281
Equipment	386,366	36,950	-	423,316
Library collections	2,005,813	129,163	79,965	2,055,011
Total accumulated depreciation	2,787,931	215,642	79,965	2,923,608
Thomas County Public Library System				
Capital assets - net	$ 3,381,114	$ 20,015	$ -	$ 3,401,129

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 7/1/2019	Additions	Deductions	Balance 6/30/2020
Thomas County Health Department:				
Capital assets being depreciated:				
Machinery and equipment	$ 362,382	$ -	$ -	$ 362,382
Less accumulated depreciation	308,642	16,116	-	324,758
Thomas County Health Department - Capital assets, net	$ 53,740	$ (16,116)	$ -	$ 37,624

3-E. Deferred Inflows and Outflows of Resources

Fund Financial Reporting Level - In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflow of resources,* represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County reports one of these items. This item, *unavailable revenue,* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

These amounts are reported as follows:

Fund	Amount	Types of Resources
General	$ 1,037,000	Property taxes
Emergency Services	237,830	Property taxes
Fire Districts #1 & #2	103,225	Property taxes
Fire Districts #3	209,000	Property taxes
Total	$ 1,587,055	

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

Note 3 - Detailed Notes on All Funds (Continued)

For governmental activities, the amounts reported as deferred outflows of resources are $3,812,402 and $3,340,392 for deferred inflows of resources. For business-type activities the amounts reported as deferred outflows of resources are $117,909 and $103,311for deferred inflows of resources.

3-F. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2020, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

The following table includes the interfund receivables and payables at December 31, 2020:

	Payable From:			
Payable to:	County-wide SPLOST fund	Emergency Services fund	Nonmajor governmental funds	Total
General fund	$ -	$ -	$ 25,775	$ 25,775
2017 SPLOST fund	419,343	-	-	419,343
Nonmajor governmental fund	-	-	9,942	9,942
Total	$ 419,343	$ -	$ 35,717	$ 455,060

The County expects to repay all interfund balances within one year, except for the impact fee fund which has a balance of $19,201.

The following table includes $165,491 collected by agency funds and due to various governmental funds, that have been eliminated at both financial reporting levels.

Fund	Amount
General	$ 154,846
Emergency services	4,335
Fire district 3	3,934
Law library	1,745
Drug abuse	631
Total	$ 165,491

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2020, consisted of the following:

	Transfers From				
Transfers to	General fund	Emergency services fund	Nonmajor governmental fund	County-wide 2017 SPLOST fund	Total
2017 SPLOST fund	$ -	$ -	$ 24,923	$ 4,420,687	$ 4,445,610
Capital improve. fund	638,531	-	-	-	638,531
Nonmajor governmental funds	599,354	585,000	320,000	-	1,504,354
Total	$ 1,237,885	$ 585,000	$ 344,923	$ 4,420,687	$ 6,588,495

The amounts above could differ from the financial statements due to rounding.

The transfer from the county-wide 2017 SPLOST fund to the 2017 SPLOST fund ($4,420,687) is the County's share of the special purpose local option sales taxes, as authorized in 2017. The transfer (i.e., $585,000) from the emergency services fund to the E-911 fund is to cover the E-911 fund (nonmajor governmental fund) deficit as the telephone surcharge is not adequate to balance this fund. The transfer from the general fund of $599,354 to the unincorporated services fund was the balance of the general fund committed fund balance to provide funding. The general fund transferred $638,531 to the capital improvements fund to be used for capital projects. The impact fees fund transferred $320,000 to the recreation fund to provide resources for the construction of the shooting range.

3-G. Long-Term Debt

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2020:

	Outstanding 1/1/2020	Additions	Reductions	Outstanding 12/31/2020	Amounts Due in One Year
Governmental Activities					
Compensated absences	$ 611,123	$ 569,267	$ 548,332	$ 632,058	$ 474,044
Business-type Activities					
Compensated absences	$ 19,512	$ 20,909	$ 16,783	$ 23,638	$ 17,728

	Outstanding 7/1/2019	Additions	Reductions	Outstanding 6/30/2020	Amounts Due in One Year
Thomas County Health Department					
Compensated absences	$ 90,716	$ 15,892	$ -	$ 106,608	$ 10,661
Public Library System					
Compensated absences	$ 16,020	$ 13,962	$ 4,302	$ 25,680	$ 19,260
Total Component Units	$ 106,736	$ 29,854	$ 4,302	$ 132,288	$ 29,921

Note 3 - Detailed Notes on All Funds (Continued)

The governmental activities compensated absences liability will be paid from the fund from which the employees' salaries are paid, the general fund, the emergency services fund, the fire district 1 & 2 fund, fire district 3 fund, the E-911 fund and recreation fund. The compensated absences liability for business-type activities is paid by the area transit fund.

3-H. Pensions

Defined Benefit Pension Plan

Plan Description. The Thomas County Defined Benefit Pension Plan and Trust, (the "Plan"), is affiliated with the Association of County Commissioners of Georgia Defined Benefit Plan (ACCG), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The authority for the Plan, benefits, vesting and contributions are established by the Board of Commissioners. The Plan is administered by the Government Employee Benefits Corporation of Georgia (GEB Corp). GEB Corp issues a publicly available financial report that includes financial statements and required supplementary information for ACCG. The Plan is a defined benefit pension plan that provides retirement, disability and death benefits to Plan members and beneficiaries.

Effective January 1, 2014 all new hires, rehires, or anyone changing from part to full-time status are required to participate in the plan

Participant counts as of January 1, 2020

Retirees and beneficiaries currently receiving benefits	64
Terminated participants entitled to but not yet receiving benefits	136
Active employees participating in the plan	414
Total number of participants	614

Benefits Provided. The County sponsors the Plan. The Plan provides retirement, disability, and death benefits to plan participants. The plan assets shall be used only for the payment of benefits to the members of the plan, in accordance with the terms of the plan. All full-time employees and employees receiving county supplements participate in the plan.

Participants become eligible to retire at age 65 with five years of participation in the Plan. Benefits vest after ten years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.0% of average annual compensation up to $6,600 plus 1.5% of average annual compensation in excess of $6,600 plus $36 for each year of service payable as a life annuity. Compensation is averaged over a five year period prior to retirement or termination.

Contributions. The County is required to contribute at an actuarially determined rate annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the Board of trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. The County Commission provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy. The administrative expenses set by contract between the ACCG and GEBCorp are in addition to the state-required annual funding requirement. The Georgia Constitution enables the governing authority of the County, the County Board of Commissioners, to establish, and amend from time-to-time contribution rates for the County and its Plan participants.

Note 3 - Detailed Notes on All Funds (Continued)

County employees are required to contribute to the Plan. The County contributes using the actuarial basis described in the annual valuation report. The County's actuarially determined contribution rate for the fiscal year ended December 31, 2020 was 5.4% of covered-employee payroll or $664,998. The County's covered payroll for employees participating in the Plan as of January 1, 2020, the most recent actuarial valuation date) was $11,253,767 (based on covered earnings for the preceding year). The employees contribute 3% of covered payroll. The contributions from the employees are post tax.

The average compensation is an average of the highest consecutive 60 whole months of the last 120 whole months of employment.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At December 31, 2020, the County reported a net pension liability of $2,118,410. The net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020. For the year ended December 31, 2020, the County recognized pension expense of $758,083.

Components of the net pension liability are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2018	$ 19,446,730	$ 15,982,455	$ 3,464,275
Changes for the year:			
Service cost	646,458	-	646,458
Interest	1,337,352	-	1,337,352
Liability Experience (Gain)/Loss	(211,886)	-	(211,886)
Assumption Change	930,546	-	930,546
Employer contributions	-	554,041	(554,041)
Employee contributions	-	385,557	(385,557)
Net investment income	-	3,326,787	(3,326,787)
Benefit payments	(683,403)	(683,403)	-
Administrative expense	-	(70,056)	70,056
Other changes	-	(147,994)	147,994
Net changes	2,019,067	3,364,932	(1,345,865)
Balances at December 31, 2019	$ 21,465,797	$ 19,347,387	$ 2,118,410

Plan fiduciary net position as a percentage of the total pension liability	90.13%
Covered employee payroll	$ 12,403,994
Net pension liability as a percentage of covered employee payroll	17.08%

Note 3 - Detailed Notes on All Funds (Continued)

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 1,246,252	$ (2,190,047)
Changes in assumptions	2,019,061	-
Diffrences between expected and actual experience	-	(1,253,656)
Contributions made after measurement date	664,998	-
Total	$ 3,930,311	$ (3,443,703)

Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending December 31	Assumptions Deferred Outflows	Investments Deferred Outflows	Deferred Inflows
2020	N/A	N/A	N/A
2021	N/A	N/A	N/A
2022	N/A	N/A	N/A
2023	N/A	N/A	N/A
2024	N/A	N/A	N/A
2025	N/A	N/A	N/A
2026	N/A	N/A	N/A
Totals	$ -	$ -	$ -

The actuary is unable to provide the above information for 2020.

Actuarial Assumptions. The total pension liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Future salary increases	4.5% per year with an age-based scale
Cost of living adjustments	N/A
Net investment rate of return	7%

Investment Return Assumptions.

Estimated 65th percentile return based on UBS	6.10%

Note 3 - Detailed Notes on All Funds (Continued)

Capital Market Assumptions.

Five year performance in excess of benchmarks	.90%
Assumed Annual Investment Return	7.00%

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of January 1, 2020.

Mortality- Pre-2010 amount weighted mortality table with a blend of 50% of the general employees table and 50% of the public safety employees with AA to 2020.

The dates of administrative and general experience studies on which significant assumptions are based was February 2019.

	Target Allocation	Range
Fixed Income	30%	25% - 35%
Equities:	70%	65% - 75%
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10.0% - 20%
Multi-Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%

Discount Rate. The discount rate used to measure the total pension liability was 7 percent. 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. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	Discount Rate	Net Pension Liability
1% decrease	6.00%	$ 4,865,746
Current discount rate	7.00%	2,118,410
1% increase	8.00%	(175,011)

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia GEBCorp financial report.

Note 3 - Detailed Notes on All Funds (Continued)

Other Plans

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports.

3-I. Fund Equity

Fund Balances – Fund balances are classified as follows:

- *Nonspendable* – The following fund balances are nonspendable because they are not in spendable form:

General Fund:	
Prepaid items	$ 104,141
Inventories	308,750
Total	$ 412,891
Emergency Services Fund:	
Prepaid items	$ 20,993
Nonmajor Special Revenue Funds:	
Prepaid items	$ 36,816

- *Restricted* – The following fund balances are legally restricted to specified purposes:

Emergency Services Fund	
Public safety	$ 4,424,947
2017 SPLOST Fund	
Capital projects	$ 8,315,233
Nonmajor Special Revenue Funds:	
Public safety	$ 4,822,124
Economic development	146,594
Law library	31,811
Capital projects	361,057
Recreation	161,204
Unincorporated services	3,332,312
Airport improvements	207,400
Total Nonmajor Special Revenue Funds	$ 9,062,502

Note 3 - Detailed Notes on All Funds (Continued)

- ***Assigned*** – The following fund balance is assigned to specific purposes:

Nonmajor Capital Projects Fund	
Capital improvements fund	
Capital projects	$ 798,951

- ***Unassigned*** – The following fund balance includes the unassigned amount:

General Fund	$ 15,694,447

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2020 are as follows:

Net investment in capital assets	Governmental Activities	Business-type Activities
Cost of capital assets	$ 123,947,176	$ 845,933
Less accumulated depreciation	49,185,277	546,366
Net investment in capital assets	$ 74,761,899	$ 299,567

3-J. Operating Leases

The County has entered into eight operating leases as lessee.

Lessee – Solid Waste Collection Facility Lease - In February 2016, the County entered into an operating lease with an individual for the use of .4 of an acre, as a solid waste collection facility. The lease term is August 1, 2016 – July 31, 2026 with $1,000 annual payments.

The future minimum lease payments follow:

Year	Annual Payments
2021	$ 1,000
2022	1,000
2023	1,000
2024	1,000
2025	1,000
2026	1,000
Total	$ 6,000

Note 3 - Detailed Notes on All Funds (Continued)

Sand Site Lease - In May 2006, the County entered into an operating lease with an individual for prospecting, exploring, drilling, removing and mining for sand. The initial lease term was May 1, 2006 – April 30, 2007. The lease amount is one-dollar plus royalty payments of fifty cents per cubic yard removed. The initial site includes approximately 1633 cubic yards.

The County exercised an option in 2006 by paying $60,000 to extend the contract to August 20, 2021. The option includes the use of approximately 15 acres for the same purpose as above. The lease option contains an annual payment of $8,679 for sand removed.

John Deere Financial Leasing Lease – On June 22, 2017, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $25,840 and the first payment was due December 1, 2017. At the end of the lease agreement, the County has a purchase option for $143,211.
The future minimum lease payments follow:

Year	Annual Payments
2021	$ 25,840

Caterpillar Financial Services Corporation Lease – On June 19, 2017, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $24,956 and the first payment was due December 1, 2017. At the end of the lease agreement, the County has a purchase option for $138,600.
The future minimum lease payments follow:

Year	Annual Payments
2021	$ 24,956

John Deere Financial Leasing Lease – On August 14, 2018, the County entered into an operating lease for a motor grader and blade. The lease requires five annual payments of $31,975 and the first payment was due December 1, 2018. At the end of the lease agreement, the County has a purchase option for $164,655.

The future minimum lease payments follow:

Year	Annual Payments
2021	$ 31,975
2022	31,975
Total	$ 63,950

Note 3 - Detailed Notes on All Funds (Continued)

John Deere Financial Leasing Lease – On July 23, 2018, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $22,433 and the first payment was due December 1, 2018. At the end of the lease agreement, the County has a purchase option for $142,036.

The future minimum lease payments follow:

Year	Annual Payments
2021	$ 22,433
2022	22,433
Total	$ 44,866

John Deere Financial Leasing Lease – On October 22, 2018, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $22,084 and the first payment was due December 1, 2018. At the end of the lease agreement, the County has a purchase option for $142,036.

The future minimum lease payments follow:

Year	Annual Payments
2021	$ 22,084
2022	22,084
Total	$ 44,168

Gerald H. Pryor Building Lease – On December 10, 2020, the County entered into an operating lease for the use of a building located at 1402 E. Jackson, Thomasville, Georgia. The initial lease term was one year beginning January 1, 2020 and ending December 31, 2020. The rent is $5,400 per month. The lease includes an option for three one year renewals ending December 31, 2023. The monthly payments would have been $5,562 for 2021, $5,728 for 2022 and $5,900 for 2023.

The lease includes special stipulations in which the County has the right to purchase the building at any time before December 31, 2023. The County purchased the building on March 27, 2020 for $655,476.

Note 4 – Other Notes

4-A. Risk Management

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

Note 4 - Other Notes (Continued)

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

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member governments' contracts and in accordance with the workers' compensation laws of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at December 31, 2020. No provision has been made in the financial statements for the year ended December 31, 2020, for any estimate of potential unpaid claims.

The County carries a combined property, casualty, and crime coverage with the Association County Commissioners of Georgia - Interlocal Risk Management Agency (IRMA).

Coverages are as follows:	Limits	Deductible
Property Coverage Description	Real and Personal Property- Section IA-Per Schedule on File	$10,000
	Automobile Physical - Damage – Section IB Per Schedule on File	$10,000
Casualty Coverage Description	General Liability - Section II $1,000,000	$10,000
	Law Enforcement Liability – Section III $1,000,000	$10,000
	Automobile Liability – Section IV $1,000,000	$10,000
	Errors & Omissions Liability - Section V $1,000,000/3,000,000	$10,000
Crime Coverage	Money & Securities: Within Premises - Section VIA $150,000 Outside Premises - Section VIB $150,000 Blanket Employee Dishonesty - Section VIC $ 50,000 Statutory Bonds – Section VID As required Forgery and Alteration - Section VI E $150,000 Computer Theft and Funds Transfer Fraud – Section VIF $150,000 Money Orders and Counterfeit Currency – Section VIG $150,000	$10,000
Deductible	All coverages are subject to a per occurrence deductible of $10,000	

Coverage is subject to all terms, conditions, and internal limits as specified in ACCG-IRMA Coverage Agreement.

Self-insurance Program - Effective September 1, 1995 the County began a self-insurance program for medical claims. The purpose of the program is to pay medical claims for County employees and their covered dependents and to minimize the total cost of medical insurance to the County. The County purchases stop loss insurance to limit their risk management cost.

The self-insurance program was accounted for in the General Fund until January 1, 2000. At that time the County began accounting for the self-insurance program in an internal service fund on the cost reimbursement method.

Note 4 – Other Notes (Continued)

The following represents the changes in approximate liabilities for the County from January 1, 2018 to December 31, 2020:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2018	$ 639,000	$ 3,868,656	$ 3,676,656	$ 831,000
2019	831,000	3,887,759	4,189,759	529,000
2020	529,000	3,843,109	3,843,109	529,000

There have been no settlements that exceed the County's insurance coverage during the past three years.

Stop Loss Coverage – The County had stop-loss reinsurance until 10/31/2020. The County had planned to renew this policy at 11/1/2020 with their current carrier. However, in April 2021, the carrier still had not released the County's policy and attempted to increase the premium for this coverage by $200,000. During this period from November 2020 – April 8, 2021, the County continued to pay total premiums of over $500,000.

At this time, the insurance carrier gave the County the option of

- Pay the increased premium and have the carrier issue the policy
- Or have all premiums returned and have no stop loss coverage during this period.

Because the County had minimal claims incurred during this period and had no outstanding reimbursements at this time, the County opted to have the premiums returned of $500,943. A portion of the refunded premiums, $162,934, has been recorded as accounts receivable on the Health Benefit Fund at December 31, 2020.

On May 1, 2021 the County contracted with a new carrier for stop loss coverage.

4-B. Contingent Liabilities

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

The County was a defendant in several lawsuits at December 31, 2020. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-C. Hotel/Motel Lodging Tax

Pursuant to an ordinance approved on June 27, 2005, January 1, 2006 the County began levying a 5% lodging tax in accordance with O.C.G.A. 48-13-51 and expends 50% of the hotel/motel tax collections for the purpose of promoting tourism. This tax increased to 8% on July 1, 2016.

Note 4 – Other Notes (Continued)

A summary of the transactions for the year ended December 31, 2020 follows:

Receipts:	
Lodging tax receipts	$ 208,416
Disbursements to:	
Destination Thomasville Tourism Authority	$ 90,711
Thomas County Tourism	16,756
Thomas County shooting range	38,876
Passed down to others (local governments in Thomas County)	21,128
Unrelated disbursements	237,475
Total tax and investment earnings disbursements	$ 404,946

4-D Tax Abatements

The County is subject to tax abatements granted by the Thomasville Payroll Development Authority (the Authority), an entity created by the City of Thomasville, Georgia. The stated purpose of this Authority is increasing business activity and employment in the County. The Authority may grant property tax abatements for amounts up to 100% of the tax assessment, for attracting or retaining businesses within the County's geographic boundaries.

The amount of the County's 2020 property tax revenues was abated pursuant to agreements issued by the Authority as follows:

Agreements first effective before 2020	$ 26,477
Agreements first effective in 2020	92,213
Total tax abatements in 2020, related to the Authority	$118,690

Also, the County is subject to abatements allowed under the following state statutes and programs:

Rehabilitated historical property - GA code section 48-5-7.2.	$ 5,783
This code section allows a preferential assessment on property certified by the Georgia Department of Natural Resources as a rehabilitated historic property	
Conservation Use Property - GA Code Section 48-5-7.4	$1,678,626
This code section allows a preferential assessment on property primarily for farming and production of agricultural products or timber.	
Georgia Forest Land Protection Act of 2008 - GA Code Section 48-5-7.7.	$1,082,424
This code section abates the property taxes on property that has its primary use for the production of trees, timber or other wood and wood fiber product from the land. The State of Georgia paid the County for the loss of this revenue. For 2020, the County will receive $958,803 from the state for this abatement.	
Other state programs	$ 2,001
Total tax abatement in 2020, related to state programs	$2,768,834

Note 4 – Other Notes (Continued)

4-E Subsequent Events

Subsequent events were evaluated through September 21, 2021 which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Thomas County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 20,797,500	$ 21,297,900	$ 21,649,630	$ 351,730
Licenses and permits	69,000	69,000	59,582	(9,418)
Intergovernmental	29,000	29,000	567,924	538,924
Charges for services	2,118,186	3,003,058	3,230,132	227,074
Fines and forfeitures	595,000	595,000	490,897	(104,103)
Investment earnings	75,000	75,000	48,412	(26,588)
Contributions and donations	1,000	1,000	-	(1,000)
Miscellaneous	195,000	195,000	276,084	81,084
Total Revenues	23,879,686	25,264,958	26,322,661	1,057,703
Expenditures				
Current:				
General government	4,815,196	5,779,068	5,392,849	386,219
Judicial	2,714,234	2,714,634	2,525,982	188,652
Public safety	7,957,951	8,181,951	8,138,003	43,948
Public works	6,246,030	6,333,030	5,575,226	757,804
Health and welfare	642,040	642,040	632,925	9,115
Culture and recreation	984,612	1,094,612	1,090,680	3,932
Housing and development	240,238	240,238	190,069	50,169
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	23,600,301	24,985,573	23,545,734	1,439,839
Excess of Revenues Over Expenditures	279,385	279,385	2,776,927	2,497,542
Other Financing Sources (Uses)				
Proceeds from capital asset dispositions			52,808	52,808
Transfers (out)	-	-	(1,237,885)	(1,237,885)
Contingencies	(279,385)	(279,385)	-	279,385
Total Other Financing Sources (Uses)	(279,385)	(279,385)	(1,185,077)	(905,692)
Net Change in Fund Balances	$ -	$ -	1,591,850	$ 1,591,850
Fund Balances Beginning of Year			14,549,138	
Decrease in Reserve for Inventory			(33,650)	
Fund Balances End of Year			$ 16,107,338	

Thomas County, Georgia
Emergency Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 2,979,300	$ 2,979,300	$ 3,096,374	$ 117,074	$ 3,003,929
Intergovernmental	-	-	442,157	442,157	23,235
Charges for services	2,503,000	2,903,000	2,254,535	(648,465)	2,429,883
Investment earnings	20,000	20,000	13,515	(6,485)	33,167
Contributions	-	-	500	500	-
Miscellaneous	5,000	5,000	5,968	968	4,055
Total Revenues	5,507,300	5,907,300	5,813,049	(94,251)	5,494,269
Expenditures					
Current:					
Public safety	4,945,496	5,339,496	4,994,794	344,702	4,589,897
Capital Outlay	186,956	192,956	60,247	132,709	372,714
Total Expenditures	5,132,452	5,532,452	5,055,041	477,411	4,962,611
Excess of Revenues Over Expenditures	374,848	374,848	758,008	383,160	531,658
Other Financing Sources (Uses)					
Carryover	110,596	110,596	-	(110,596)	-
Transfers in	290,000	290,000	-	(290,000)	-
Transfers (out)	(775,444)	(775,444)	(585,000)	190,444	(430,000)
Total Other Financing Sources (Uses)	(374,848)	(374,848)	(585,000)	(210,152)	(430,000)
Net Change in Fund Balances	$ -	$ -	173,008	$ 173,008	101,658
Fund Balances Beginning of Year			4,272,932		4,171,274
Fund Balances End of Year			$ 4,445,940		$ 4,272,932

Thomas County, Georgia
Required Supplementary Information
Schedule of Funding Progress
Thomas County Defined Benefit Plan
For the Last Ten Fiscal Years

Measurement Date	*Total Pension Liability*	*Fiduciary Net Position*	*Net Pension Liability*	*Funded Ratio*	*Annual Covred Payroll (Prior Year)*	*Net Pension Liability As a % of Covered Payroll*
12/31/2014	$ 14,627,839	$ 13,429,707	$ 1,198,132	91.81%	$ 7,418,030	16.15%
12/31/2015	16,190,421	13,751,980	2,438,441	84.94%	8,328,791	29.28%
12/31/2016	17,533,405	14,392,552	3,140,853	82.09%	8,559,729	36.69%
12/31/2017	17,992,758	16,720,607	1,272,151	92.93%	9,668,464	13.16%
12/31/2018	19,446,730	15,982,455	3,464,275	82.19%	10,467,284	33.10%
12/31/2019	21,465,797	19,347,387	2,118,410	90.13%	11,253,767	18.82%

Notes to The Schedule:

Methods and Assumptions Used to Determine Contribution Rates:

Valuation Timing	Actuarially determined contribution rates are calculated as of January 1, two years prior to the end of the fiscal year in which the contributions are reported
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar Layered
Remaining Amortization Period	Generally 30 Years
Asset Valuation Method	Smoothed market value with a 5-year smoothing period
Inflation Rate	N/A
Salary Increases	4.5% with age based scale
Investment Rate of Return	7.00%
Cost of Living Adjustments	200%
Retirement Age	Rates Based on Age and years of vesting service
Turnover	Rates vary by group and age
Mortality	Pre-2010 amount weighted mortality table with a blend of 50% of the general employees table and 50% of the public safety employees with AA to 2020

Notes to this Schedule:
This schedule will present 10 years of information once it is accumulated.

Thomas County, Georgia
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Thomas County Defined Benefit Plan
For the Years Ended December 31, 2020 - 2015

Total Pension Liability	**December 31, 2020**	**December 31, 2019**	**December 31, 2018**	**December 31, 2017**	**December 31, 2016**	**December 31, 2015**
Service cost	$ 746,754	$ 646,458	$ 526,126	$ 447,341	$ 409,235	$ 363,316
Interest on total pension liability	1,478,784	1,337,352	1,282,913	1,271,172	1,195,075	1,081,047
Liability experience (gain)	299,816	(211,886)	(852,183)	-	-	-
Assumption change	41,684	930,546	1,091,927	(570,836)	250,848	545,980
Benefit payments, including refunds of employee contributions	(680,618)	(683,403)	(594,811)	(688,324)	(512,174)	(427,762)
Net Change in Total Pension Liability	1,886,420	2,019,067	1,453,972	459,353	1,342,984	1,562,581
Total Pension Liability - Beginning of Fiscal Year	21,465,797	19,446,730	17,992,758	17,533,405	16,190,421	14,627,840
Total Pension Liability - End of Fiscal Year	$ 23,352,217	$ 21,465,797	$ 19,446,730	$ 17,992,758	$ 17,533,405	$ 16,190,421
Plan Fiduciary Net Position						
Employer contributions	$ 664,998	$ 554,041	$ 426,808	$ 575,900	$ -	$ 542,894
Employee contributions	397,748	385,557	346,481	325,476	309,526	277,339
Net investment income	2,751,211	3,326,787	(769,308)	2,294,796	993,801	95,972
Employee contribution refunds	-	-	-	-	(68,587)	(35,641)
Benefit payments, including refunds of employee contributions	(680,618)	(683,403)	(594,811)	(664,245)	(443,587)	(392,121)
Administrative expenses	(74,163)	(70,056)	(54,213)	(48,281)	(46,995)	(43,420)
Other	(115,189)	(147,994)	(93,109)	(155,591)	(103,586)	(122,750)
Net Change in Plan Fiduciary Net Position	2,943,987	3,364,932	(738,152)	2,328,055	640,572	322,273
Total Plan Fiduciary Net Position - Beginning of Fiscal Year	19,347,387	15,982,455	16,720,607	14,392,552	13,751,980	13,429,707
Fiduciary Net Position - End of Fiscal Year	$ 22,291,374	$ 19,347,387	$ 15,982,455	$ 16,720,607	$ 14,392,552	$ 13,751,980
County's Net Pension Liability - End of Fiscal Year	$ 1,060,843	$ 2,118,410	$ 3,464,275	$ 1,272,151	$ 3,140,853	$ 2,438,441
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.46%	90.13%	82.19%	92.93%	82.09%	84.94%
Covered Employee Payroll	$ 12,403,994	$ 11,253,767	$ 10,467,284	$ 9,668,464	$ 8,559,729	$ 8,328,791
Net Pension Liability as a Percentage of Covered Employee Payroll	8.55%	18.82%	33.10%	13.16%	36.69%	29.28%

Notes to this Schedule:
This schedule will present 10 years of information once it is accumulated.

Thomas County, Georgia
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Note 1 – Budgetary Information

Budgets for the general fund and the emergency services fund are adopted on a basis that is consistent with accounting principles generally accepted in the United States as applied to governments.

SUPPLEMENTARY INFORMATION

COMBINING & INDIVIDUAL FUND STATEMENTS

AND SCHEDULES

Thomas County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 16,367,030	$ 14,486,053
Receivables:		
Accounts	1,506	1,506
Property taxes	1,251,662	1,442,765
Sales taxes	464,257	407,225
Intergovernmental	69,070	69,934
Interfund	25,775	23,002
Inventory	308,750	342,400
Prepaid items	104,141	109,255
Total Assets	$ 18,592,191	$ 16,882,140
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 151,248	$ 10,516
Accrued expenditures	799,108	657,377
Intergovernmental payable	491,055	494,378
Unearned revenue	277	277
Other	6,165	6,164
Total Liabilities	1,447,853	1,168,712
Deferred Inflows of Resources - Property Taxes	1,037,000	1,164,290
Total Liabilities and Deferred Inflows of Resources	2,484,853	2,333,002
Fund Balances		
Nonspendable - not in spendable form	412,891	451,655
Committed for unincorporated services	-	599,354
Unassigned	15,694,447	13,498,129
Total Fund Balances	16,107,338	14,549,138
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 18,592,191	$ 16,882,140

Thomas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2020 and 2019

	2020	2019
Revenues		
Taxes	$ 21,649,630	$ 20,511,083
Intergovernmental	567,924	28,750
Licenses and permits	59,582	64,049
Charges for services	3,230,132	2,304,011
Fines and forfeitures	490,897	554,244
Investment earnings	48,412	135,890
Miscellaneous	276,084	225,947
Total Revenues	26,322,661	23,823,974
Expenditures		
Current:		
General government	5,392,849	4,305,077
Judicial	2,525,982	2,509,915
Public safety	8,138,003	7,488,889
Public works	5,575,226	5,425,248
Health and welfare	632,925	637,622
Culture and recreation	1,090,680	977,079
Housing and development	190,069	246,997
Debt Service		
Principal	-	438,306
Interest	-	5,993
Total Expenditures	23,545,734	22,035,126
Excess of Revenues Over Expenditures	2,776,927	1,788,848
Other Financing Sources (Uses)		
Proceeds from capital asset dispositions	52,808	-
Transfers in	-	132,134
Transfers (out)	(1,237,885)	(2,951,915)
Other Financing Sources (Uses)	(1,185,077)	(2,819,781)
Net Change in Fund Balances	1,591,850	(1,030,933)
Fund Balances Beginning of Year	14,549,138	15,625,271
Increase (Decrease) in Reserve for Inventory	(33,650)	(45,200)
Fund Balances End of Year	$ 16,107,338	$ 14,549,138

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for The Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
Real property					
Current	$ 12,800,000	$ 12,800,000	$ 12,474,935	$ (325,065)	$ 12,418,390
Timber	25,000	25,000	44,174	19,174	18,654
Motor vehicle tax	300,000	300,000	169,800	(130,200)	194,337
Motor vehicle title adv tax	1,200,000	1,200,000	1,685,795	485,795	1,342,115
Mobile home	95,000	95,000	94,576	(424)	95,973
Intangibles	175,000	175,000	323,535	148,535	220,176
Railroad	27,000	27,000	39,119	12,119	38,873
Property not on digest	20,000	20,000	9,822	(10,178)	14,780
Real estate transfer tax	75,000	75,000	113,532	38,532	89,020
Local option sales and use tax	4,300,000	4,800,400	4,890,371	89,971	4,381,010
Excise- taxes - fireworks	500	500	-	(500)	314
Insurance premium tax	1,500,000	1,500,000	1,617,760	117,760	1,523,513
FIFA	40,000	40,000	38,847	(1,153)	37,976
Interest and penalties	240,000	240,000	147,364	(92,636)	135,952
Total Taxes	20,797,500	21,297,900	21,649,630	351,730	20,511,083
Licenses and Permits					
Business licenses - alcoholic beverages					
Non-business licenses and permits					
Marriage licenses	22,000	22,000	21,964	(36)	25,225
Other	12,000	12,000	37,618	25,618	21,865
Late tag penalty	35,000	35,000	-	(35,000)	16,959
Total Licenses and Permits	69,000	69,000	59,582	(9,418)	64,049
Intergovernmental					
Federal	-	-	514,290	514,290	-
State	29,000	29,000	53,634	24,634	28,750
Total Intergovernmental	29,000	29,000	567,924	538,924	28,750
Totals carried forward	20,895,500	21,395,900	22,277,136	881,236	20,603,882

(continued)

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for The Year Ended December 31, 2019)

(continued)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	$ 20,895,500	$ 21,395,900	$ 22,277,136	$ 881,236	$ 20,603,882
Revenues					
Charges for Services					
General government					
Court costs, fees and charges	165,000	165,000	153,551	(11,449)	169,159
Recording of legal instruments	110,000	110,000	203,325	93,325	121,124
Printing and duplicating services	16,000	16,000	19,990	3,990	16,770
Data processing	500	500	-	(500)	-
Motor vehicle tag collection fees	65,000	65,000	102,774	37,774	89,484
Timber sales	-	-	-	-	5,388
Other:					
Commissions on tax collections	390,000	390,000	372,627	(17,373)	399,934
Other charges	8,000	8,000	21,106	13,106	12,252
Public safety	128,700	128,700	150,937	22,237	155,109
Streets and public improvements	55,000	55,000	69,072	14,072	82,056
Utilities/enterprise-sanitation	96,000	96,000	143,834	47,834	131,013
Other fees	18,000	18,000	16,051	(1,949)	12,450
Other charges for services:					
Reimbursements	1,065,986	1,950,858	1,976,865	26,007	1,109,272
Total Charges for Services	2,118,186	3,003,058	3,230,132	227,074	2,304,011
Fines and Forfeitures					
Court	595,000	595,000	490,897	(104,103)	554,244
Investment Earnings	75,000	75,000	48,412	(26,588)	135,890
Contributions	1,000	1,000	-	(1,000)	-
Miscellaneous					
Rents and royalties	160,000	160,000	161,503	1,503	159,357
Other	35,000	35,000	114,581	79,581	66,590
Total Miscellaneous	195,000	195,000	276,084	81,084	225,947
Total Revenues	23,879,686	25,264,958	26,322,661	1,057,703	23,823,974
Other Financing Sources					
Transfers in	-	-	-	-	132,134
Proceeds from the sale of capital assets	-	-	52,808	52,808	-
Total Other Financing Sources	-	-	52,808	52,808	132,134
Total Revenues and Other Financing Sources	$ 23,879,686	$ 25,264,958	$ 26,375,469	$ 1,110,511	$ 23,956,108

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for The Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
General Government					
Elections					
Personal services	$ 139,978	$ 182,978	$ 181,798	$ 1,180	$ 116,922
Purchased/contracted services	92,200	102,200	109,950	(7,750)	35,242
Supplies	55,250	67,250	80,401	(13,151)	5,719
Capital outlay	28,000	912,872	886,901	25,971	25,257
Total Elections	315,428	1,265,300	1,259,050	6,250	183,140
Commissioner's Office					
Personal services	$ 554,779	$ 554,779	$ 497,926	56,853	780,668
Purchased/contracted services	337,700	337,700	329,798	7,902	304,007
Supplies	14,600	14,600	10,011	4,589	43,660
Capital outlay	-	-	-	-	72,346
Total Commissioner's Office	907,079	907,079	837,735	69,344	1,200,681
Administrative Services					
Personal services	$ 295,004	$ 305,004	$ 304,363	641	$ -
Purchased/contracted services	10,600	10,600	7,759	2,841	-
Supplies	4,200	4,200	5,498	(1,298)	-
Total Administrative Services	309,804	319,804	317,620	2,184	-
Informational Services					
Personal services	201,086	201,086	118,304	82,782	183,944
Purchased/contracted services	37,325	37,325	55,027	(17,702)	22,592
Supplies	8,000	8,000	737	7,263	9,616
Capital outlay	5,000	5,000	-	5,000	29,718
Total Informational Services	251,411	251,411	174,068	77,343	245,870
Tax Commissioner					
Personal services	511,784	511,784	487,995	23,789	410,155
Purchased/contracted services	122,000	122,000	118,937	3,063	130,813
Supplies	9,800	9,800	3,761	6,039	12,326
Total Tax Commissioner	643,584	643,584	610,693	32,891	553,294
Tax Assessor					
Personal services	510,069	510,069	483,061	27,008	463,443
Purchased/contracted services	152,100	152,100	64,285	87,815	59,398
Supplies	20,900	20,900	14,637	6,263	13,936
Capital outlay	50,000	50,000	52,252	(2,252)	-
Total Tax Assessor	733,069	733,069	614,235	118,834	536,777
Totals carried forward	3,160,375	4,120,247	3,813,401	306,846	2,719,762

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for The Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 3,160,375	$ 4,120,247	$ 3,813,401	$ 306,846	$ 2,719,762
Expenditures					
Facilities Management					
Personal services	552,047	552,047	545,097	6,950	524,894
Purchased/contracted services	161,300	161,300	129,048	32,252	155,854
Supplies	734,500	734,500	703,285	31,215	703,515
Capital outlay	31,500	31,500	23,502	7,998	27,469
Total Facilities Management	1,479,347	1,479,347	1,400,932	78,415	1,411,732
Buildings-Custodial					
Personal services	146,824	150,824	159,563	(8,739)	160,388
Purchased/contracted services	500	500	3,525	(3,025)	314
Supplies	28,150	28,150	15,428	12,722	12,881
Total Buildings-Custodial	175,474	179,474	178,516	958	173,583
Total General Government	4,815,196	5,779,068	5,392,849	386,219	4,305,077
Judicial					
Board of Equalization					
Personal services	11,450	11,450	9,911	1,539	6,879
Purchased/contracted services	14,800	14,800	5,961	8,839	4,932
Supplies	950	950	135	815	-
Total Board of Equalization	27,200	27,200	16,007	11,193	11,811
Superior Court					
Personal services	80,353	80,353	63,688	16,665	61,252
Purchased/contracted services	26,500	26,500	24,508	1,992	22,719
Supplies	2,200	2,200	1,299	901	2,090
Capital outlay	-	-	-	-	11,548
Total Superior Court	109,053	109,053	89,495	19,558	97,609
Clerk of the Superior Court					
Personal services	477,420	477,420	451,245	26,175	440,277
Purchased/contracted services	83,020	83,020	49,150	33,870	69,728
Supplies	15,400	15,400	11,178	4,222	11,573
Capital outlay	-	-	-	-	19,900
Total Clerk of the Superior Court	575,840	575,840	511,573	64,267	541,478
Court Reporters					
Personal services	181,610	181,610	179,558	2,052	175,231
Purchased/contracted services	3,000	3,000	2,010	990	576
Supplies	2,000	2,000	551	1,449	912
Total Court Reporters	186,610	186,610	182,119	4,491	176,719
District Attorney					
Purchased/contracted services	354,744	355,144	355,025	119	357,591
Supplies	19,456	19,456	19,456	-	23,984
Capital	-	-	-	-	-
Total District Attorney	374,200	374,600	374,481	119	381,575
Totals carried forward	6,088,099	7,052,371	6,566,524	485,847	5,514,269

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for The Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 6,088,099	$ 7,052,371	$ 6,566,524	$ 485,847	$ 5,514,269
Expenditures					
Judicial (Continued)					
State Court					
Personal services	131,550	131,550	129,199	2,351	125,219
Purchased/contracted services	34,600	34,600	36,351	(1,751)	22,132
Supplies	13,200	13,200	13,200	-	13,200
Total State Court	179,350	179,350	178,750	600	160,551
Magistrate Court					
Personal services	455,791	455,791	440,871	14,920	427,694
Purchased/contracted services	34,800	34,800	21,835	12,965	28,048
Supplies	24,550	24,550	27,291	(2,741)	10,994
Capital	17,000	17,000	8,455	8,545	-
Total Magistrate Court	532,141	532,141	498,452	33,689	466,736
Probate Court					
Personal services	245,577	245,577	236,850	8,727	226,541
Purchased/contracted services	32,560	32,560	29,028	3,532	29,598
Supplies	4,500	4,500	6,766	(2,266)	4,180
Total Probate Court	282,637	282,637	272,644	9,993	260,319
Juvenile Court					
Personal services	54,450	54,450	54,362	88	52,673
Purchased/contracted services	57,150	57,150	19,995	37,155	31,512
Supplies	3,550	3,550	2,302	1,248	2,624
Total Juvenile Court	115,150	115,150	76,659	38,491	86,809
Public Defender					
Purchased/contracted services	326,053	326,053	322,526	3,527	321,911
Supplies	6,000	6,000	3,276	2,724	4,397
Total Public Defender	332,053	332,053	325,802	6,251	326,308
Total Judicial	2,714,234	2,714,634	2,525,982	188,652	2,509,915
Totals carried forward	7,529,430	8,493,702	7,918,831	574,871	6,814,992

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for The Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 7,529,430	$ 8,493,702	$ 7,918,831	$ 574,871	$ 6,814,992
Expenditures					
Public Safety					
Sheriff					
Personal services	3,258,102	3,268,102	3,274,870	(6,768)	2,998,477
Purchased/contracted services	300,760	300,760	310,671	(9,911)	356,632
Supplies	424,700	424,700	461,668	(36,968)	449,332
Capital outlay	518,872	518,872	459,107	59,765	292,633
Total Sheriff	4,502,434	4,512,434	4,506,316	6,118	4,097,074
Courthouse Security					
Personal services	174,450	174,450	173,472	978	161,640
Purchased/contracted services	1,800	1,800	197	1,603	-
Supplies	4,800	4,800	5,089	(289)	2,400
Total Courthouse Security	181,050	181,050	178,758	2,292	164,040
Drug Squad					
Personal services	467,756	507,756	508,759	(1,003)	506,351
Purchased/contracted services	85,506	110,506	115,340	(4,834)	83,083
Supplies	60,833	60,833	49,810	11,023	39,908
Capital outlay	-	25,000	23,000	2,000	5,028
Total Drug Squad	614,095	704,095	696,909	7,186	634,370
Jail Operations					
Personal services	1,520,015	1,520,015	1,464,005	56,010	1,467,235
Purchased/contracted services	361,430	456,430	557,548	(101,118)	392,458
Supplies	382,200	382,200	333,892	48,308	360,044
Total Jail Operations	2,263,645	2,358,645	2,355,445	3,200	2,219,737
Corrections					
Personal services			-	-	-
Purchased/contracted services	-	-	-	-	-
Supplies	-	-	-	-	-
Total Corrections	-	-	-	-	-
			-		-
Totals carried forward	15,090,654	16,249,926	15,656,259	593,667	13,930,213

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for The Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 15,090,654	$ 16,249,926	$ 15,656,259	$ 593,667	$ 13,930,213
Expenditures					
Public Safety (Continued)					
Coroner					
Personal services	43,932	43,932	43,938	(6)	42,186
Purchased/contracted services	23,295	25,295	26,409	(1,114)	24,343
Supplies	4,000	4,000	1,632	2,368	1,222
Total Coroner	71,227	73,227	71,979	1,248	67,751
Animal Control					
Personal services	40,000	40,000	32,867	7,133	34,763
Purchased/contracted services:					
Humane Society	260,000	287,000	286,207	793	260,814
Other	3,000	3,000	-	3,000	10
Supplies	22,500	22,500	9,522	12,978	10,330
Capital outlay	-	-	-	-	-
Total Animal Control	325,500	352,500	328,596	23,904	305,917
Total Public Safety	7,957,951	8,181,951	8,138,003	43,948	7,488,889
Public Works					
Administration					
Personal services	2,153,660	2,153,660	1,985,174	168,486	1,922,590
Purchased/contracted services	659,300	659,300	646,765	12,535	627,693
Supplies	1,043,200	1,043,200	623,542	419,658	845,685
Capital outlay	539,500	539,500	475,473	64,027	80,038
Other	5,000	5,000	714	4,286	-
Total Administration	4,400,660	4,400,660	3,731,668	668,992	3,476,006
Sanitation					
Personal services	623,131	654,131	646,386	7,745	609,907
Purchased/contracted services	296,600	352,600	396,866	(44,266)	347,988
Supplies	175,550	175,550	136,705	38,845	155,597
Capital outlay	9,500	9,500	8,140	1,360	169,724
Total Sanitation	1,104,781	1,191,781	1,188,097	3,684	1,283,216
Totals carried forward	20,992,822	22,268,094	20,976,599	1,291,495	19,063,103

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for The Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 20,992,822	$ 22,268,094	$ 20,976,599	$ 1,291,495	$ 19,063,103
Expenditures					
Public Works (Continued)					
Fleet Services					
Personal services	553,549	553,549	530,613	22,936	521,797
Purchased/contracted services	25,440	25,440	23,679	1,761	20,812
Supplies	116,600	116,600	76,179	40,421	97,595
Capital outlay	45,000	45,000	24,990	20,010	25,822
Total Fleet Services	740,589	740,589	655,461	85,128	666,026
Total Public Works	6,246,030	6,333,030	5,575,226	757,804	5,425,248
Health and Welfare					
Health - public health administration	532,900	532,900	530,452	2,448	530,522
Welfare - community service	109,140	109,140	102,473	6,667	107,100
Welfare - capital outlay	-	-	-	-	-
Total Health and Welfare	642,040	642,040	632,925	9,115	637,622
Culture and Recreation					
Libraries	984,612	1,094,612	1,090,680	3,932	977,079
Housing and Development					
UGA Extension					
Personal services	163,950	163,950	143,396	20,554	155,586
Purchased/contracted services	17,100	17,100	12,263	4,837	19,697
Supplies	34,500	34,500	13,985	20,515	20,334
Capital Outlay	4,234	4,234	-	4,234	30,951
Total UGA Extension	219,784	219,784	169,644	50,140	226,568
Forest Resources	20,454	20,454	20,425	29	20,429
Total Housing and Development	240,238	240,238	190,069	50,169	246,997
Totals carried forward	23,600,301	24,985,573	23,545,734	1,439,839	21,590,827

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for The Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 23,600,301	$ 24,985,573	$ 23,545,734	$ 1,439,839	$ 21,590,827
Debt Service					
Principal	-	-	-	-	438,306
Interest	-	-	-	-	5,993
Total Debt Service	-	-	-	-	444,299
Total Expenditures	23,600,301	24,985,573	23,545,734	1,439,839	22,035,126
Other Financing Uses					
Transfers out	-	-	1,237,885	(1,237,885)	2,951,915
Contingencies	279,385	279,385	-	279,385	-
Total Other Financing Uses	279,385	279,385	1,237,885	(958,500)	2,951,915
Total Expenditures and Other Financing Uses	$ 23,879,686	$ 25,264,958	$ 24,783,619	$ 481,339	$ 24,987,041

Thomas County, Georgia
Emergency Services Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 4,215,792	$ 3,996,244
Receivables:		
Accounts	211,371	207,470
Property taxes	286,215	324,968
Intergovernmental	243,349	256,765
Prepaid items	20,993	16,105
Total Assets	$ 4,977,720	$ 4,801,552
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 4,808	$ 62,000
Accrued expenditures	282,434	196,884
Interfund payables	-	178
Unearned revenue	6,708	6,708
Total Liabilities	293,950	265,770
Deferred Inflows of Resources - Property Taxes	237,830	262,850
Total Liabilities and Deferred Inflows of Resources	531,780	528,620
Fund Balances		
Nonspendable	20,993	16,105
Restricted for public safety	4,424,947	4,256,827
Total Fund Balances	4,445,940	4,272,932
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 4,977,720	$ 4,801,552

Thomas County, Georgia
2017 SPLOST Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 8,414,646	$ 5,103,451
Receivables:		
Intergovernmental	-	115,000
Interfund	419,343	366,985
Total Assets	$ 8,833,989	$ 5,585,436
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 518,756	$ 116,947
Fund Balances		
Restricted for capital outlay	8,315,233	5,468,489
	$ 8,833,989	$ 5,585,436

Thomas County, Georgia
2017 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2020

	Original Project Length Budget	Final Project Length Budget	2020	2019	Project Length Total	Variance With Project Budget
Revenues						
Investment earnings	$ -	$ -	$ 20,449	$ 7,909	$ 28,358	$ 28,358
Intergovernmental	-	-	755,008	873,890	1,628,898	1,628,898
Miscellaneous	-	-	25,000	115,000	140,000	140,000
Total Revenues	-	-	800,457	996,799	1,797,256	1,797,256
Expenditures						
Capital Outlay	20,412,000	20,412,000	2,399,323	472,078	2,871,401	17,540,599
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,412,000)	(20,412,000)	(1,598,866)	524,721	(1,074,145)	19,337,855
Transfers in	20,412,000	20,412,000	4,445,610	4,943,768	9,389,378	(11,022,622)
Net Change in Fund Balances	$ -	$ -	2,846,744	5,468,489	$ 8,315,233	$ 8,315,233
Fund Balances Beginning of Year			5,468,489	-		
Fund Balances End of Year			$ 8,315,233	$ 5,468,489		

Thomas County, Georgia
County-wide 2017 SPLOST Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Intergovernmental receivable	$ 862,846	$ 755,113
Liabilities		
Intergovernmental payable	$ 443,503	$ 388,128
Interfund payable	419,343	366,985
Total Liabilities	$ 862,846	$ 755,113

Thomas County, Georgia
County-wide 2017 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2020

	Original Project Length Budget	Final Project Length Budget	2020	2019	Project Length Total	Variance With Project Budget
Revenues						
Sales tax	$ 42,000,000	$ 42,000,000	$ 9,096,064	$8,135,326	17,231,390	(24,768,610)
Expenditures						
Intergovernmental	21,588,000	21,588,000	4,675,377	4,181,558	8,856,935	12,731,065
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,412,000	20,412,000	4,420,687	3,953,768	8,374,455	(12,037,545)
Other Financing (Uses)						
Transfer (out)	(20,412,000)	(20,412,000)	(4,420,687)	(3,953,768)	(8,374,455)	12,037,545
Net Change in Fund Balances	$ -	$ -	-	-	$ -	$ -
Fund Balances Beginning of Year			-	-		
Fund Balances End of Year			$ -	$ -		

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 9,097,697	$ 798,951	$ 9,896,648
Receivables:			
Accounts	166,722	-	166,722
Taxes	352,803	-	352,803
Intergovernmental	-	-	-
Interfund	9,942	-	9,942
Prepaid items	36,816	-	36,816
Total Assets	$ 9,663,980	$ 798,951	$ 10,462,931
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	$ 37,030	$ -	$ 37,030
Accrued expenditures	179,690	-	179,690
Intergovernmental payable	-	-	-
Interfund payable	35,717	-	35,717
Total Liabilities	252,437	-	252,437
Deferred Inflows of Resources	312,225	-	312,225
Total Liabilities and Deferred Inflows of Resources	564,662	-	564,662
Fund Balances			
Nonspendable	36,816	-	36,816
Restricted	9,062,502	-	9,062,502
Assigned	-	798,951	798,951
Total Fund Balances	9,099,318	798,951	9,898,269
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 9,663,980	$ 798,951	$ 10,462,931

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - By Fund Type
For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 3,437,563	$ -	$ 3,437,563
Intergovernmental	805,344	-	805,344
Charges for services	1,094,271	8,190	1,102,461
Impact fees	73,477	-	73,477
Licenses and permits	194,562	-	194,562
Fines and forfeitures	106,756	-	106,756
Investment earnings	32,264	1,169	33,433
Contributions	11,250	-	11,250
Miscellaneous	229,873	33,762	263,635
Total Revenues	5,985,360	43,121	6,028,481
Expenditures			
Current:			
General government	429,247	-	429,247
Judicial	18,608	-	18,608
Public safety	3,749,242	-	3,749,242
Culture and recreation	333,154	-	333,154
Health and welfare	-	-	-
Housing and development	457,259	-	457,259
Intergovernmental	25,893	-	25,893
Capital Outlay	1,294,868	2,547,829	3,842,697
Total Expenditures	6,308,271	2,547,829	8,856,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(322,911)	(2,504,708)	(2,827,619)
Other Financing Sources (Uses)			
Transfers in	1,504,354	638,531	2,142,885
Transfers out	(320,000)	(24,923)	(344,923)
Total Other Financing Sources (Uses)	1,184,354	613,608	1,797,962
Net Change in Fund Balances	861,443	(1,891,100)	(1,029,657)
Fund Balances Beginning of Year	8,237,875	2,690,051	10,927,926
Fund Balances End of Year	$ 9,099,318	$ 798,951	$ 9,898,269

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020
(With Comparative Totals At December 31, 2019)

	2020													2019
	Law Library	Hotel Motel Tax	Fire Districts 1 & 2	Fire District 3	Drug Abuse	Sheriff's Drug Forfeiture	Federal Drug Forfeiture	Emergency 911	Impact Fees	Airport	Recreation	Unincorporated Services	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Assets														
Cash and cash equivalents	$ 32,482	$ 184,061	$ 1,502,993	$ 3,017,506	$ 57,111	$ 98,954	$ 64,695	$ 32,633	$ 380,258	$ 213,974	$ 165,666	$ 3,347,364	$ 9,097,697	$ 8,396,754
Receivables:														
Accounts	-	1,076	-	-	-	-	-	156,539	-	-	-	9,107	166,722	204,538
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	106,374
Taxes	-	-	115,789	237,014	-	-	-	-	-	-	-	-	352,803	390,861
Interfund	-	-	-	-	-	-	-	-	-	-	9,942	-	9,942	16,856
Prepaid items	-	-	8,369	18,060	-	-	-	5,692	-	-	1,458	3,237	36,816	30,953
Total Assets	$ 32,482	$ 185,137	$ 1,627,151	$ 3,272,580	$ 57,111	$ 98,954	$ 64,695	$ 194,864	$ 380,258	$ 213,974	$ 177,066	$ 3,359,708	$ 9,663,980	$ 9,146,336
Liabilities, Deferred Inflows of Resources and Fund Balances														
Liabilities														
Accounts payable	$ 671	$ 28,601	$ 621	$ 3,981	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,096	$ 60	37,030	$ 379,958
Accrued expenditures	-	-	50,297	28,087	-	-	-	65,899	-	-	11,308	24,099	179,690	153,298
Intergovernmental payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund payable	-	9,942	-	-	-	-	-	-	19,201	6,574	-	-	35,717	39,680
Total Liabilities	671	38,543	50,918	32,068	-	-	-	65,899	19,201	6,574	14,404	24,159	252,437	572,936
Deferred Inflows of Resources	-	-	103,225	209,000	-	-	-	-	-	-	-	-	312,225	335,525
Total Liabilities and Deferred Inflows of Resources	671	38,543	154,143	241,068	-	-	-	65,899	19,201	6,574	14,404	24,159	564,662	908,461
Fund Balances														
Nonspendable	-	-	8,369	18,060	-	-	-	5,692	-	-	1,458	3,237	36,816	30,953
Restricted	31,811	146,594	1,464,639	3,013,452	57,111	98,954	64,695	123,273	361,057	207,400	161,204	3,332,312	9,062,502	8,206,922
Total Fund Balances	31,811	146,594	1,473,008	3,031,512	57,111	98,954	64,695	128,965	361,057	207,400	162,662	3,335,549	9,099,318	8,237,875
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 32,482	$ 185,137	$ 1,627,151	$ 3,272,580	$ 57,111	$ 98,954	$ 64,695	$ 194,864	$ 380,258	$ 213,974	$ 177,066	$ 3,359,708	$ 9,663,980	$ 9,146,336

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for The Year Ended December 31, 2019)

	2020													2019
	Law Library	Hotel Motel Tax	Fire Districts 1 & 2	Fire District 3	Drug Abuse	Sheriff's Drug Forfeiture	Federal Drug Forfeiture	Emergency 911	Impact Fees	Airport	Recreation	Unincorporated Services	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues														
Taxes	$ -	$ 208,416	$ 1,243,155	$ 1,492,988	$ -	$ -	$ -	$ -	$ -	$ -	$ 38,876	$ 454,128	$ 3,437,563	$ 3,668,309
Charges for services	-	-	-	-	-	-	-	928,815	-	-	160,888	4,568	1,094,271	982,474
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	194,562	194,562	138,918
Intergovernmental	-	8,500	219,996	88,980	-	-	-	-	-	-	487,868	-	805,344	979,203
Impact fees	-	-	-	-	-	-	-	-	73,477	-	-	-	73,477	36,335
Fines and forfeitures	20,578	-	-		21,242	58,933	5,933	-	-	-	-	70	106,756	85,537
Investment earnings	-	56	4,742	12,555	4	17	117	42	948	225	362	13,196	32,264	50,904
Contributions	-	-	-	-	-	-	-	-	-	-	11,250	-	11,250	28,819
Miscellaneous	-	-	-	31,406	-	-	-	377	-	197,270	820	-	229,873	39,024
Total Revenues	20,578	216,972	1,467,893	1,625,929	21,246	58,950	6,050	929,234	74,425	197,495	700,064	666,524	5,985,360	6,009,523
Expenditures														
Current:														
General government	-	404,946	-	-	-	-	-	-	-	24,301	-	-	429,247	531,836
Judicial	18,608	-	-	-	-	-	-	-	-	-	-	-	18,608	19,018
Public safety	-	-	1,053,551	1,022,538	-	46,677	-	1,539,902	-	-	-	86,574	3,749,242	3,680,272
Recreation	-	-	-	-	-	-	-	-	-	-	333,154	-	333,154	-
Health and welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000
Housing and development	-	-	-	-	-	-	-	-	-	-	-	457,259	457,259	447,860
Capital Outlay	-	-	-	2,468	-	-	-	-	-	-	1,236,911	55,489	1,294,868	1,397,001
Intergovernmental	-	-	-	-	-	25,893	-	-	-	-	-		25,893	12,351
Total Expenditures	18,608	404,946	1,053,551	1,025,006	-	72,570	-	1,539,902	-	24,301	1,570,065	599,322	6,308,271	6,123,338
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,970	(187,974)	414,342	600,923	21,246	(13,620)	6,050	(610,668)	74,425	173,194	(870,001)	67,202	(322,911)	(113,815)
Other Financing Sources (Uses)														
Transfers in	-	-	-	-	-	-	-	585,000	-	-	320,000	599,354	1,504,354	2,120,000
Transfers (out)	-	-	-	-	-	-	-	-	(320,000)	-	-	-	(320,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	585,000	(320,000)	-	320,000	599,354	1,184,354	2,120,000
Net Change in Fund Balances	1,970	(187,974)	414,342	600,923	21,246	(13,620)	6,050	(25,668)	(245,575)	173,194	(550,001)	666,556	861,443	2,006,185
Fund Balances Beginning of Year	29,841	334,568	1,058,666	2,430,589	35,865	112,574	58,645	154,633	606,632	34,206	712,663	2,668,993	8,237,875	6,231,690
Fund Balances End of Year	$ 31,811	$ 146,594	$ 1,473,008	$ 3,031,512	$ 57,111	$ 98,954	$ 64,695	$ 128,965	$ 361,057	$ 207,400	$ 162,662	$ 3,335,549	$ 9,099,318	$ 8,237,875

Thomas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 32,482	$ 31,165
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 671	$ 1,324
Fund Balances		
Restricted for law library	31,811	29,841
Total Liabilities and Fund Balances	$ 32,482	$ 31,165

Thomas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 40,000	$ 40,000	$ 20,578	$ (19,422)	$ 26,328
Expenditures					
Current:					
Judicial	40,000	40,000	18,608	21,392	19,018
Excess of Revenues Over Expenditures	$ -	$ -	1,970	$ 1,970	7,310
Fund Balances Beginning of Year			29,841		22,531
Fund Balances End of Year			$ 31,811		$ 29,841

Thomas County, Georgia
Hotel Motel Tax Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 184,061	368,088
Accounts receivable	1,076	31,827
Total Assets	$ 185,137	$ 399,915
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 28,601	$ 48,491
Interfund payable	9,942	16,856
Total Liabilities	38,543	65,347
Fund Balances		
Restricted for economic development	146,594	334,568
Total Liabilities and Fund Balance	$ 185,137	$ 399,915

Thomas County, Georgia
Hotel Motel Tax Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Hotel motel taxes	$ 300,000	$ 414,000	$ 208,416	$ (205,584)	$ 369,378
Intergovernmental	-	-	8,500	8,500	10,000
Investment earnings	900	900	56	(844)	73
Contributions	-	-	-	-	200
Miscellaneous	-	-	-	-	500
Total Revenues	300,900	414,900	216,972	(197,928)	380,151
Expenditures					
Current:					
General government	300,900	414,900	404,946	9,954	521,299
Capital Outlay	-	-	-	-	10,402
Total Expenditures	300,900	414,900	404,946	9,954	531,701
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(187,974)	$ (187,974)	(151,550)
Fund Balances Beginning of Year			334,568		486,118
Fund Balances End of Year			$ 146,594		$ 334,568

Thomas County, Georgia
Fire Districts 1 & 2 Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 1,502,993	$ 1,076,792
Receivables:		
Accounts		
Property taxes	115,789	128,475
Prepaid items	8,369	7,328
Total Assets	$ 1,627,151	$ 1,212,595
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 621	$ 4,225
Accrued expenditures	50,297	45,079
Total Liabilities	50,918	49,304
Deferred Inflows of Resources - Property Taxes	103,225	104,625
Total Liabilities and Deferred Inflows of Resources	154,143	153,929
Fund Balances		
Nonspendable - prepaid items	8,369	7,328
Restricted - public safety	1,464,639	1,051,338
Total Fund Balances	1,473,008	1,058,666
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 1,627,151	$ 1,212,595

Thomas County, Georgia
Fire Districts 1 & 2 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,217,231	$ 1,217,231	$ 1,243,155	$ 25,924	$ 1,238,894
Investment earnings	2,000	2,000	4,742	2,742	3,830
Intergovernmental	-	-	219,996	219,996	
Miscellaneous	-	-	-	-	2,352
Total Revenues	1,219,231	1,219,231	1,467,893	248,662	1,245,076
Expenditures					
Current:					
Public safety	1,219,231	1,219,231	1,053,551	165,680	1,086,733
Capital Outlay	-	-	-	-	-
Total Expenditures	1,219,231	1,219,231	1,053,551	165,680	1,086,733
Excess (Deficiency) of Revenues Over (Under) Expenditures)	-	-	414,342	414,342	158,343
Other Financing Sources (Uses)					
Carryover of funds	-	-	-	-	-
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	$ -	$ -	414,342	$ 414,342	158,343
Fund Balances Beginning of Year			1,058,666		900,323
Fund Balances End of Year			$ 1,473,008		$ 1,058,666

Thomas County, Georgia
Fire District 3
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 3,017,506	$ 2,451,972
Receivables:		
Accounts	-	-
Property taxes	237,014	262,386
Prepaid items	18,060	16,224
Total Assets	$ 3,272,580	$ 2,730,582
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 3,981	$ 31,000
Accrued expenditures payable	28,087	38,093
Total Liabilities	32,068	69,093
Deferred Inflows of Resources - Property Taxes	209,000	230,900
Total Liabilities and Deferred Inflows of Resources	241,068	299,993
Fund Balances		
Nonspendable - prepaid items	18,060	16,224
Restricted for public safety	3,013,452	2,414,365
Total Fund Balances	3,031,512	2,430,589
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 3,272,580	$ 2,730,582

Thomas County, Georgia
Fire District 3 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,346,700	$ 1,346,700	$ 1,492,988	$ 146,288	$ 1,436,707
Intergovernmental	-	-	88,980	88,980	-
Investment earnings	5,000	5,000	12,555	7,555	11,042
Contributions	-	-	-	-	28,619
Miscellaneous	14,400	14,400	31,406	17,006	33,817
Total Revenues	1,366,100	1,366,100	1,625,929	259,829	1,510,185
Expenditures					
Current:					
Public safety	1,237,297	1,237,297	1,022,538	214,759	1,104,365
Capital Outlay	-	-	2,468	(2,468)	50,846
Total Expenditures	1,237,297	1,237,297	1,025,006	212,291	1,155,211
Excess of Revenues Over Expenditures	128,803	128,803	600,923	472,120	354,974
Other Financing (Uses)					
Contingencies	(128,803)	(128,803)	-	128,803	-
Net Change in Fund Balances	$ -	$ -	600,923	$ 600,923	354,974
Fund Balances Beginning of Year			2,430,589		2,075,615
Fund Balances End of Year			$ 3,031,512		$ 2,430,589

Thomas County, Georgia
Drug Abuse Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 57,111	$ 35,865
Fund Balances		
Restricted for public safety	$ 57,111	$ 35,865

Thomas County, Georgia
Drug Abuse Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 29,000	$ 29,000	$ 21,242	$ (7,758)	$ 28,876
Investment earnings	1,000	1,000	4	(996)	4
Total Revenues	30,000	30,000	21,246	(8,754)	28,880
Expenditures					
Current:					
Public safety	30,000	30,000	-	30,000	35,000
Excess (Deficiency) of Revenues Over (Under) Expenditures)	$ -	$ -	21,246	$ 21,246	(6,120)
Fund Balances Beginning of Year			35,865		41,985
Fund Balances End of Year			$ 57,111		$ 35,865

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 98,954	$ 112,574
Fund Balances		
Restricted for public safety	$ 98,954	$ 112,574

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 60,000	$ 60,000	$ 58,933	$ (1,067)	$ 27,754
Investment earnings	-	-	17	17	22
Total Revenues	60,000	60,000	58,950	(1,050)	27,776
Expenditures					
Current:					
Public safety	30,000	30,000	46,677	(16,677)	76,695
Intergovernmental	30,000	30,000	25,893	4,107	12,351
Total Expenditures	60,000	60,000	72,570	(12,570)	89,046
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(13,620)	$ (13,620)	(61,270)
Fund Balances Beginning of Year			112,574		173,844
Fund Balances End of Year			$ 98,954		$ 112,574

Thomas County, Georgia
Federal Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and equivalents	$ 64,695	$ 58,645
Fund Balances		
Restricted for public safety	$ 64,695	$ 58,645

Thomas County, Georgia
Federal Drug Forfeiture Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 30,000	$ 30,000	$ 5,933	$ (24,067)	$ 2,543
Investment earnings	-	-	117	117	266
Total Revenues	30,000	30,000	6,050	(23,950)	2,809
Expenditures					
Current:					
Public safety	30,000	30,000	-	30,000	-
Excess of Revenues Over Expenditures	$ -	$ -	6,050	$ 6,050	2,809
Fund Balances Beginning of Year			58,645		55,836
Fund Balances End of Year			$ 64,695		$ 58,645

Thomas County, Georgia
Emergency 911 Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 32,633	$ 36,029
Accounts receivable	156,539	164,400
Prepaid items	5,692	4,498
Total Assets	$ 194,864	$ 204,927
Liabilities		
Accrued expenditures	65,899	50,294
Fund Balances		
Nonspendable - prepaid items	5,692	4,498
Restricted for public safety	123,273	150,135
Total Fund Balances	128,965	154,633
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 194,864	$ 204,927

Thomas County, Georgia
Emergency 911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 900,000	$ 900,000	$ 928,815	$ 28,815	$ 980,110
Investment earnings	300	300	42	(258)	57
Miscellaneous	-	-	377	377	2,355
Total Revenues	900,300	900,300	929,234	28,934	982,522
Expenditures					
Current:					
Public safety	1,675,744	1,675,744	1,539,902	135,842	1,373,986
Excess (Deficiency) of Revenues Over (Under) Expenditures	(775,444)	(775,444)	(610,668)	164,776	(391,464)
Other Financing Sources (Uses)					
Transfers in	775,444	775,444	585,000	(190,444)	430,000
Net Change in Fund Balances	$ -	$ -	(25,668)	$ (25,668)	38,536
Fund Balances Beginning of Year			154,633		116,097
Fund Balances End of Year			$ 128,965		$ 154,633

Thomas County, Georgia
Impact Fees Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 380,258	$ 625,833
Liabilities and Fund Balances		
Liabilities		
Interfund payable	$ 19,201	$ 19,201
Fund Balances		
Restricted for capital outlay	361,057	606,632
Total Liabilities and Fund Balances	$ 380,258	$ 625,833

Thomas County, Georgia
Impact Fees Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Impact fees	$ 48,500	$ 48,500	$ 73,477	$ 24,977	$ 36,335
Investment earnings	1,500	1,500	948	(552)	2,963
Total Revenues	50,000	50,000	74,425	24,425	39,298
Other Financing Sources (Uses)					
Carryover of Funds	270,000	270,000	-	(270,000)	-
Transfer out	(320,000)	(320,000)	(320,000)	-	-
Total Other Financing Sources (Uses)	(50,000)	(50,000)	(320,000)	(270,000)	-
Net Change in Fund Balances	$ -	$ -	(245,575)	$ (245,575)	39,298
Fund Balances Beginning of Year			606,632		567,334
Fund Balances End of Year			$ 361,057		$ 606,632

Thomas County, Georgia
Airport Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 213,974	$ 37,829
Liabilities and Fund Balances		
Liabilities		
Interfund payable	6,574	3,623
Fund Balance		
Restricted for airport improvements	207,400	34,206
Total Liabilities and Fund Balances	$ 213,974	$ 37,829

Thomas County, Georgia
Airport Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ 1,000	$ 1,000	$ 225	$ (775)	$ 219
Miscellaneous	9,000	19,000	197,270	178,270	-
Total Revenues	10,000	20,000	197,495	177,495	219
Expenditures					
General government	9,000	19,000	24,301	(5,301)	10,537
Capital Outlay	1,000	1,000	-	1,000	-
Total Expenditures	10,000	20,000	24,301	(4,301)	10,537
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	173,194	$ 173,194	(10,318)
Fund Balances Beginning of Year			34,206		44,524
Fund Balances End of Year			$ 207,400		$ 34,206

Thomas County, Georgia
Recreation Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 165,666	$ 618,336
Receivables:		
Intergovernmental	-	77,471
Interfund	9,942	16,856
Prepaid items	1,458	-
Total Assets	$ 177,066	$ 712,663
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 3,096	$ -
Accrued expenditures	11,308	-
Total Liabilities	14,404	-
Fund Balance		
Nonexpendable	1,458	-
Restricted for recreation	161,204	712,663
Total Fund Balance	162,662	712,663
Total Liabilities and Fund Balances	$ 177,066	$ 712,663

Thomas County, Georgia
Recreation Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	60,000	$ 130,000	$ 38,876	$ (91,124)
Charges for services	-	530,500	160,888	(369,612)
Intergovernmental	1,650,000	1,650,000	487,868	(1,162,132)
Investment earnings	-	-	362	362
Contributions	-	-	11,250	11,250
Miscellaneous	-	-	820	820
Total Revenues	1,710,000	2,310,500	700,064	(1,610,436)
Expenditures				
Current:				
Recreation	-	511,240	333,154	178,086
Capital Outlay	2,135,000	2,190,000	1,236,911	953,089
Total Expenditures	2,135,000	2,701,240	1,570,065	1,131,175
Excess (Deficiency) of Revenues Over (Under) Expenditures	(425,000)	(390,740)	(870,001)	(479,261)
Other Financing Sources (Uses)				
Transfers in	510,000	510,000	320,000	(190,000)
Contingencies	(85,000)	(119,260)	-	119,260
Total Other Financing Sources (Uses)	425,000	390,740	320,000	(70,740)
Net Change in Fund Balances	$ -	$ -	(550,001)	$ (550,001)
Fund Balances Beginning of Year			712,663	
Fund Balances End of Year			$ 162,662	

Thomas County, Georgia
Unicorporated Services Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 3,347,364	$ 2,943,626
Receivables:		
Accounts	9,107	8,311
Intergovernmental	-	28,903
Prepaid items	3,237	2,903
Total Assets	$ 3,359,708	$ 2,983,743
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 60	$ 294,918
Accrued expenditures	24,099	19,832
Total Liabilities	24,159	314,750
Fund Balance		
Nonexpendable	3,237	2,903
Restricted for services	3,332,312	2,666,090
Total Fund Balance	3,335,549	2,668,993
Total Liabilities and Fund Balances	$ 3,359,708	$ 2,983,743

Thomas County, Georgia
Unicorporated Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 392,000	$ 392,000	$ 454,128	$ 62,128
Charges for services	3,000	3,000	4,568	1,568
Licenses and permits	128,000	178,000	194,562	16,562
Fines and forfeitures	300	300	70	(230)
Investment earnings	10,000	10,000	13,196	3,196
Total Revenues	533,300	583,300	666,524	83,224
Expenditures				
Current:				
Public safety	40,000	40,000	86,574	(46,574)
Housing and development	551,247	551,247	457,259	93,988
Capital Outlay	59,000	109,000	55,489	53,511
Total Expenditures	650,247	700,247	599,322	100,925
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,947)	(116,947)	67,202	184,149
Other Financing Sources				
Transfers in	116,947	116,947	599,354	482,407
Net Change in Fund Balances	$ -	$ -	666,556	$ 666,556
Fund Balances Beginning of Year			2,668,993	
Fund Balances End of Year			$ 3,335,549	

Thomas County, Georgia
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2020

	SPLOST 2012	Capital Improvements	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	$ -	$ -	$ -
Investment earnings	166	1,003	1,169
Charges for services	-	8,190	8,190
Commissions on property taxes	-	33,762	33,762
Miscellaneous	-	-	-
Total Revenues	166	42,955	43,121
Expenditures			
Capital Outlay	4,479	2,543,350	2,547,829
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,313)	(2,500,395)	(2,504,708)
Other Financing Sources (Uses)			
Transfer in	-	638,531	638,531
Transfers (out)	(24,923)	-	(24,923)
Total Other Financing Sources (Uses)	(24,923)	638,531	613,608
Net Change in Fund Balances	(29,236)	(1,861,864)	(1,891,100)
Fund Balances Beginning of Year	29,236	2,660,815	2,690,051
Fund Balances End of Year	$ -	$ 798,951	$ 798,951

Thomas County, Georgia
2012 SPLOST Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ -	$ 312,514
Interfund receivable	-	-
Total Assets	$ -	$ 312,554
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 283,278
Fund Balances		
Restricted for capital outlay	-	29,236
Total Liabilities and Fund Balances	$ -	$ 312,514

Thomas County, Georgia
2012 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2020

	Original Project Length Budget	Final Project Length Budget	2020	2019	2018	2017	2016	2013 - 2015	Project Length Total	Variance With Project Budget
Revenues										
Investment earnings	$ -	$ 58,600	$ 166	$ 14,377	$ 26,441	$ 16,635	$ 3,762	$ 10,105	$ 71,486	$ 12,886
Intergovernmental	-	3,969,000	-	63,600	1,597,970	-	1,303,830	1,066,720	4,032,120	63,120
Miscellaneous	-	193,778	-	-	55,983	23,742	-	114,053	193,778	-
Total Revenues	-	4,221,378	166	77,977	1,680,394	40,377	1,307,592	1,190,878	4,297,384	76,006
Expenditures										
Capital Outlay	19,000,000	23,198,648	4,479	2,881,722	7,024,388	2,784,059	804,537	8,950,385	22,449,570	749,078
Debt Service:										
Principal	-	451,720	-	-	-	-	279,215	172,505	451,720	-
Interest	-	32,730	-	-	-	-	8,157	24,693	32,850	(120)
Total Expenditures	19,000,000	23,683,098	4,479	2,881,722	7,024,388	2,784,059	1,091,909	9,147,583	22,934,140	748,958
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,000,000)	(19,461,720)	(4,313)	(2,803,745)	(5,343,994)	(2,743,682)	215,683	(7,956,705)	(18,636,756)	824,964
Other Financing Sources										
Issuance of long-term debt	-	451,720	-	-	-	-	-	451,720	451,720	-
Transfers out	-	-	(24,923)	(1,180,000)	-	-	-	-	(1,204,923)	(1,204,923)
Transfers in	19,000,000	19,010,000	-	11,431	3,384,889	3,123,871	3,409,868	9,459,900	19,389,959	379,959
Total Other Financing Sources	19,000,000	19,461,720	(24,923)	(1,168,569)	3,384,889	3,123,871	3,409,868	9,911,620	18,636,756	(824,964)
Net Change in Fund Balances	$ -	$ -	$ (29,236)	$ (3,972,314)	$ (1,959,105)	380,189	3,625,551	1,954,915	$ -	$ -
Fund Balances Beginning of Year			29,236	4,001,550	5,960,655	5,580,466	1,954,915	-		
Fund Balances End of Year			$ -	$ 29,236	$ 4,001,550	$ 5,960,655	$ 5,580,466	$ 1,954,915		

Thomas County, Georgia
Capital Improvements Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 798,951	$ 2,660,815
Fund Balances		
Assigned for capital outlay	$ 798,951	$ 2,660,815

Thomas County, Georgia
Capital Improvements Fund
Project Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 825,000	$ 1,345,000	$ -	$ (1,345,000)	$ -
Commissions on property taxes	35,000	35,000	33,762	(1,238)	36,647
Charges for services	25,000	25,000	8,190	(16,810)	18,764
Investment earnings	10,000	10,000	1,003	(8,997)	1,247
Miscellaneous	-	-	-	-	36,397
Total Revenues	895,000	1,415,000	42,955	(1,372,045)	93,055
Expenditures					
Capital Outlay	3,275,000	3,795,000	2,543,350	1,251,650	222,430
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,380,000)	(2,380,000)	(2,500,395)	(120,395)	(129,375)
Other Financing Sources					
Transfer in	2,380,000	2,380,000	638,531	(1,741,469)	1,451,915
Net Change in Fund Balances	$ -	$ -	(1,861,864)	$ (1,861,864)	1,322,540
Fund Balances Beginning of Year			2,660,815		1,338,275
Fund Balances End of Year			$ 798,951		$ 2,660,815

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Net Position
December 31, 2020 and 2019

	2020	2019
Assets and Deferred Outflows of Resources		
Current Assets:		
Cash and cash equivalents	$ 274,108	$ 330,027
Intergovernmental receivable	454,351	250,367
Prepaid items	22,078	23,260
Total Current Assets	750,537	603,654
Capital Assets - Depreciable, Net	299,567	445,247
Total Assets	1,050,104	1,048,901
Deferred Outflow of Resources	117,909	120,222
Total Assets and Deferred Outflows of Resources	1,168,013	1,169,123
Liabilities and Deferred Inflows of Resources		
Current Liabilities:		
Compensated absences payable	17,728	14,634
Accrued expenses payable	33,002	28,520
Total Current Liabilities	50,730	43,154
Long-term Liabilities:		
Compensated absences payable (net of current portion)	5,910	4,878
Net pension liability	63,552	103,928
Total Long-term Liabilities	69,462	108,806
Total Liabilities	120,192	151,960
Deferred Inflows of Resources	103,311	61,974
Net Position		
Investment in capital assets	299,567	445,247
Unrestricted	644,943	509,942
Total Net Position	$ 944,510	$ 955,189

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2020 and 2019

	2020	2019
Operating Revenues		
Charges for services	$ 228,675	$ 553,810
Operating Expenses		
Personal services	687,948	783,387
Purchased services	126,987	141,093
Supplies	125,524	196,612
Depreciation	145,680	153,055
Total Operating Expenses	1,086,139	1,274,147
Operating (Loss)	(857,464)	(720,337)
Non-operating Revenues (Expenses)		
Operating grants	841,987	476,863
Investment earnings	463	955
Insurance recovery	4,335	545
Loss on disposal of capital assets	-	(47,882)
Miscellaneous revenue	-	400
Total Non-operating Revenues (Expenses)	846,785	430,881
(Loss) Before Capital Contributions	(10,679)	(289,456)
Capital Contributions	-	167,544
Change in Net Position	(10,679)	(121,912)
Net Position Beginning of Year	955,189	1,077,101
Net Position End of Year	$ 944,510	$ 955,189

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 278,142	$ 633,255
Cash payments for personal services	(676,066)	(767,768)
Cash payments for goods and services	(251,329)	(325,877)
Net Cash Provided by (Used in) Operating Activities	(649,253)	(460,390)
Cash Flows from Noncapital Financing Activities		
Operating grants	588,536	476,863
Cash Flows from Capital and Related Financing Activities		
Insurance recovery and miscellaneous items	4,335	1,395
Acquisition of capital assets	-	(23,811)
Net Cash Provided by (Used In) Capital and Related Financing Activities	4,335	(22,416)
Cash Flows from Investing Activities		
Investment earnings	463	955
Net Increase (Decrease) in Cash and Cash Equivalents	(55,919)	(4,988)
Cash and Cash Equivalents Beginning of Year	330,027	335,015
Cash and Cash Equivalents End of Year	$ 274,108	$ 330,027
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (857,464)	$ (720,337)
Adjustments:		
Depreciation	145,680	153,055
(Increase) Decrease in Assets:		
Intergovernmental receivables	49,467	79,445
Prepaid items	1,182	11,828
Deferred outflows	2,313	(67,545)
Increase (Decrease) in Liabilities:		
Accrued expenses payable	4,482	3,274
Compensated absences	4,126	3,929
Deferred inflows and net pension liability	961	75,961
Net Cash Provided by (Used in) Operating Activities	$ (649,253)	$ (460,390)
Non-cash Capital Activities:		
Contributions of capital assets from other governments	$ -	$ 167,544

Thomas County, Georgia
Group Health Fund
Comparative Statement of Net Position
December 31, 2020 and 2019

	2020	2019
Assets		
Current Assets:		
Cash and cash equivalents	651,568	$ 364,805
Accounts receivable	166,962	67,966
Total Assets	818,530	432,771
Liabilities		
Current Liabilities:		
Claims payable	$ 529,000	$ 529,000
Net Position		
Unrestricted (Deficit)	$ 289,530	$ (96,229)

Thomas County, Georgia
Group Health Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2020 and 2019

	2020	2019
Operating Revenues		
Charges for services	$ 4,336,001	$ 3,577,262
Miscellaneous	1,120,705	997,169
Total Operating Revenues	5,456,706	4,574,431
Operating Expenses		
Cost of services	5,071,211	4,944,036
Operating Gain (Loss)	385,495	(369,605)
Non-operating Revenues		
Investment earnings	264	1,023
Change in Net Position	385,759	(368,582)
Net Position Beginning of Year	(96,229)	272,353
Net Position (Deficit) End of Year	$ 289,530	$ (96,229)

Thomas County, Georgia
Group Health Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from interfund services provided	$ 5,357,710	$ 4,852,327
Cash payments for claims	(5,071,211)	(5,246,036)
Net Cash Provided by (Used in) Operating Activities	286,499	(393,709)
Cash Flows from Investing Activities		
Investment earnings	264	1,023
Net Increase (Decrease) in Cash and Cash Equivalents	286,763	(392,686)
Cash and Cash Equivalents Beginning of Year	364,805	757,491
Cash and Cash Equivalents End of Year	$ 651,568	$ 364,805
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Gain (Loss)	$ 385,495	$ (369,605)
(Increase) Decrease in Assets:		
Accounts receivable	(98,996)	277,896
Increase (Decrease) in Liabilities:		
Claims payable	-	(302,000)
Net Cash Provided by (Used in) Operating Activities	$ 286,499	$ (393,709)

Thomas County, Georgia
Combining Statement of Fiduciary Net Position
Fiduciary Funds - Custodial Funds
December 31, 2020

	Tax Commissioner	Probate Court	Clerk of the Superior Court	Magistrate Court	Sheriff	Total
Assets						
Cash and cash equivalents	$ 388,077	$ 10,298	$ 214,867	$ 45,406	$ 177,092	$ 835,740
Due from others	4,635	-	1,030	-	963	6,628
Total Assets	$ 392,712	$ 10,298	$ 215,897	$ 45,406	$ 178,055	$ 842,368
Liabilities						
Due to others	$ 392,712	$ 10,298	$ 215,897	$ 45,406	$ 178,055	$ 842,368
Fiduciary Net Position						
Held for others	$ -	$ -	$ -	$ -	$ -	$ -

Thomas County, Georgia
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
For the Year Ended December 31, 2020

	Tax Commissioner	Probate Court	Clerk of the Superior Court	Magistrate Court	Sheriff	Total
Additions						
Tax collections for other governments	$ 19,540,323	$ 78,894	$ 315,151	$ -	$ -	$ 19,934,368
Fee collections for other governments	1,298,775	15,288	1,708,212	41,622	-	3,063,897
Fine collections for other governments	-	1,379	-	-	-	1,379
Funds received for inmates	-		-		1,195,074	1,195,074
Collections for others	-	-	93,720	470,757	52,587	617,064
Miscellaneous	-	-	-	-	-	-
Total Additions	20,839,098	95,561	2,117,083	512,379	1,247,661	24,811,782
Deductions						
Payment of taxes to other governments	19,540,323	78,894	315,151	-	-	19,934,368
Payment of fees to other governments	1,298,775	15,288	1,708,212	41,622	-	3,063,897
Payment of fines to other governments	-	1,379	-	-	-	1,379
Funds disbursed for inmates	-	-	-	-	1,195,074	1,195,074
Disbursements to others	-	-	93,720	470,757	52,587	617,064
Miscellaneous	-	-	-	-	-	-
Total Deductions	20,839,098	95,561	2,117,083	512,379	1,247,661	24,811,782
Change in Net Position	-	-	-	-	-	-
Net Position, December 31, 2019	-	-	-	-	-	-
Net Position, December 31, 2020	$ -	$ -	$ -	$ -	$ -	$ -

ADDITIONAL SUPPLEMENTARY INFORMATION

SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
EDWIN A. SIMMONS, CPA
DARRELL J. MILLS, CPA
MICHAEL J. SIMMONS, CPA
S. MATTHEW GREENE, CPA

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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*

Honorable Chairman and Members
of the Board of County Commissioners
Thomas 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 Thomas County, Georgia as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Thomas County, Georgia's basic financial statements and have issued our report thereon dated September 23, 2021. Other auditors audited the financial statements of Thomas County Public Health, as described in our report on Thomas County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2018-003 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Thomas County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The result of our tests disclosed instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2020-001.

Thomas County, Georgia's Response to Findings

Thomas County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Thomas 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.

Simmons Mills & Simmons P.C.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

September 23, 2021

SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
EDWIN A. SIMMONS, CPA
DARRELL J. MILLS, CPA
MICHAEL J. SIMMONS, CPA
S. MATTHEW GREENE, CPA

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable Chairman and Members
of the Board of Commissioners
Thomas County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Thomas County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Thomas County, Georgia's major federal programs for the year ended December 31, 2020. Thomas County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Thomas County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

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

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

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

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

Simmons, Mills & Simmons P.C.
Thomasville, GA

September 23, 2021

Thomas County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
PRIMARY GOVERNMENT			
U.S. Department of Transportation			
Pass-through Georgia Department of Transportation:			
COVID-19 Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO6384	$ 837,588
Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO6384	4,399
Total for Formula Grants for Rural Areas/Rural Area Program			841,987
Pass-through Georgia Governor's Office of Highway Safety:			
National Priority Safety Programs	20.616	GA-2020-FAST	24,884
Total For U.S. Department of Transportation			866,871
U.S. Department of Homeland Security			
Pass-through Georgia Emergency Management Agency:			
Emergency Management Performance Grants	97.042	OEM 19-138	6,708
Emergency Management Performance Grants	97.042	OEM 20-138	6,708
Total for Emergency Management Performance Grants			13,416
U.S. Department of the Interior			
Pass-through Georgia Department of Natural Resources:			
Wildlife Restoration and Basic Hunter Education	15.611	GA-W-91-C-1	487,868
U.S. Election Assistance Commission			
Pass -through Georgia Secretary of State:			
Help America Vote Act-Security Grants	90.404	N/A	15,000
COVID-19 Help America Vote Act-Security Grants	90.404	N/A	9,173
Total for Help America Vote Act-Security Grants Program			24,173
U.S. Health & Human Services			
Pass-through Health Resources & Service Administration:			
COVID-19 Provider Relief Funds	93.498	N/A	70,824
U.S. Department of The Treasury			
Pass-through State of Georgia Office of The Governor:			
COVID-19 Coronavirus Relief Fund	21.019	N/A	1,141,703
Total Expenditures of Federal Awards			$ 2,604,855

Notes to Schedule of Expenditures of Federal Awards
For the year ended December 31, 2020

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Thomas County, Georgia under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Thomas County, Georgia, it is not intended to and does not present

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are reconized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C - INDIRECT COST RATE

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

Thomas County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

I. SUMMARY OF AUDITOR'S RESULTS

A. Type of report issued on financial statements: Unmodified.

B. Internal control over financial reporting:
Material weaknesses identified? No.
Significant deficiencies identified that are not considered to be material weaknesses? Yes (2018-003).

C. Noncompliance material to financial statements noted? Yes (2019-001 and 2020-001).

D. Internal control over major programs:
Material weaknesses identified? No.
Significant deficiencies identified that are not considered to be material weaknesses? No.

E. Type of auditor's report issued on compliance for major programs: Unmodified.

F. Any audit findings that are required to be reported in accordance with 2 CFR 200.516 (a)? No.

G. Major programs:

CFDA No.	Program
20.509	Formula Grants for Rural Areas
21.019	Coronavirus Relief Fund

H. The threshold used for distinguishing between Type A and B programs was $750,000.

I. Thomas County, Georgia did not qualify as a low-risk auditee.

II. FINDINGS – FINANCIAL STATEMENT AUDIT

Prior Year Findings and Questioned Costs:

2018-002

Condition – Several of the general ledger accounts at the Tax Commissioner's office were not accurate and were not reconciled. These accounts included the two bank accounts, returned checks and due to others.

Criteria – Adequate internal controls require certain general ledger accounts to be balanced and reconciled each month. Adequate internal controls also require properly trained accounting staff.

Effect – Several of the general ledger accounts were materially misstated and not corrected in a timely manner.

Status – Our June 2021 audit procedures indicate that the general ledger accounts were reconciled in a timely manner. This concludes this finding.

Prior Year Findings and Questioned Costs (Continued):

2018-003

Condition – The Tax Commissioner's internal controls on disbursements did not prevent a material error on a December 2018 check and the error was not discovered until after the check cleared their bank account.

Criteria – Adequate internal controls should be in place to prevent or correct material errors before the check is released.

Effect – This weakness in internal controls did not catch the material error in a timely manner.

Status – Our June 2021 audit procedures did not note any material errors on disbursements in 2020. We did not find any evidence that the recommendation listed below has been implemented.

Recommendation – The Tax Commissioner or another staff member should check the source documents or supporting documentation for large disbursements before the money is disbursed. An approval form may be a helpful tool to document this procedure.

Views of Responsible Officials and Planned Corrective Actions – The County's management and the Tax Commissioner concur with this finding. The Tax Commissioner will develop adequate internal controls related to large disbursements by September 15, 2021.

2019-001

Condition – The Sheriff has unclaimed money that should have been remitted to the Georgia Department of Revenue Unclaimed Property Program.

Criteria – Unclaimed property must be remitted to the state after five years as required by the Disposition of Unclaimed Property Act, O.C.G.A. Section 44-12-190 et.seq.

Effect – Possible violation of state statute.

Recommendation – The Sheriff should remit unclaimed money that he has held five years or longer to the Georgia Department of Revenue. He should also monitor other unclaimed funds on hand and remit to the state as required by the above statute.

Status – The results of our June 2021 audit procedures indicate that the Sheriff had not yet remitted the unclaimed money to the Georgia Department of Revenue. After we completed our audit procedures the office staff started working on this finding again. The Sheriff anticipates filing the required reports and paying the balance of the unclaimed money to the state by November 1, 2021.

Prior Year Findings and Questioned Costs (Continued):

2019-003

Condition – Our audit procedures noted that several employees were omitted from the employee census given to the defined benefit actuary by GEBCORP.

Criteria – Accurate census data is required for the actuary to provide an actuarial valuation that is materially correct.

Effect – The omission of several employees from the census data most likely had an immaterial effect on the actuarial valuation. However, it is important that GEBCORP keep accurate records on employee wages, age, date of birth, date of hire and contributions.

Recommendation – The accounting tech/benefits clerk should continue review the census information that GEBCORP provides the actuary. This should be done as often as necessary to ensure that the census is correct.

Status – The results of our audit procedures indicate that the Accounting Tech/Benefits Clerk is reviewing the GEBCORP census information to make sure that the census is correct. This concludes this finding.

Current Year Findings and Questioned Costs:

2020-001

Condition – The County's expenditures exceeded appropriations, as amended, at the legal level of control in several funds.

Criteria – Official Code of Georgia Annotated (O.C.G.A.). Section 36-81-3: Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. Nothing contained in this code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the budget period.

Effect – Possible noncompliance with above statute.

Recommendation – The County should monitor expenditures and appropriations and amend the budgets as needed.

Fund/Department	Budget	Actual	Variance
Sheriff's Drug Forfeiture Fund:			
Public Safety	30,000	46,677	16,667
Airport Fund:			
General Government	19,000	24,301	5,301
Unincorporated Services Fund:			
Public Safety	40,000	86,574	46,574

Views of Responsible Officials and Planned Corrective Actions – The County's management concurs with the finding. The County will monitor expenditures and appropriations and amend the budgets as needed.

III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

	Questioned Costs
None Noted.	-

SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
EDWIN A. SIMMONS, CPA
DARRELL J. MILLS, CPA
MICHAEL J. SIMMONS, CPA
S. MATTHEW GREENE, CPA

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

Honorable Chairman and Members
of the Board of County Commissioners
Thomas County, Georgia

We have audited the accompanying Schedules of Special Purpose Local Option Sales Tax for Thomas County, Georgia for the year ended December 31, 2020. These schedules are the responsibility of Thomas County, Georgia's management. Our responsibility is to express an opinion on the Schedules of Special Purpose Local Option Sales Tax based on our audit.

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 Schedules of Special Purpose Local Option Sales Tax are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedules of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedules of Special Purpose Local Option Sales Tax are prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting as described in Note 1 and are not intended to be a complete presentation of Thomas County, Georgia's revenues and expenditures.

In our opinion, the Schedules of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project of Thomas County, Georgia for the year ended December 31, 2020, in conformity with accounting principles generally accepted in the United States of America.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

September 23, 2021

Thomas County, Georgia
Schedule of 2012 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2020

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
JJC expansion	$ 2,000,000	$ 2,176,000	$ 2,162,685	$ -	$ 2,162,685
Road construction	17,010,000	13,718,332	16,186,345	29,402	16,215,747
Road construction equipment	-	1,111,062	587,011	-	587,011
Debt Service	-	484,450	484,570	-	484,570
Contingencies	-	1,520,156	-	-	-
Capital outlay - pass through to:					
City of Thomasville	19,420,000	19,420,000	19,732,124	-	19,732,124
City of Barwick	315,000	315,000	321,824	-	321,824
City of Boston	1,015,000	1,015,000	1,037,125	-	1,037,125
City of Coolidge	420,000	420,000	429,098	-	429,098
City of Meigs	805,000	805,000	822,578	-	822,578
Town of Ochlocknee	525,000	525,000	536,373	-	536,373
City of Pavo	490,000	490,000	500,753	-	500,753
Totals	$ 42,000,000	$ 42,000,000	$ 42,800,486	$ 29,402	$ 42,829,888

Note: Expenditures include interest income spent on projects or passed through to other entities. This fund transferred $24,923 to the 2017 SPLOST fund and this money is included in the above schedule.

Thomas County, Georgia
Schedule of 2017 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2020

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
Road Construction	$ 13,562,340	$ 14,253,390	$ -	$ -	$ -
Buildings & Facilities	3,000,000	3,000,000	45,000	885,683	930,683
Bridges	950,000	1,250,000	-	-	-
Library Roof	-	500,000	312,078	-	312,078
Contingencies	2,899,660	1,408,610	-	-	-
Capital outlay - pass through to:					
City of Thomasville	17,304,000	17,304,000	3,351,755	3,747,578	7,099,333
City of Barwick	378,000	378,000	73,218	81,865	155,083
City of Boston	1,218,000	1,218,000	235,924	263,786	499,710
City of Coolidge	504,000	504,000	97,624	109,153	206,777
City of Meigs	966,000	966,000	187,113	209,209	396,322
Town of Ochlocknee	630,000	630,000	122,030	136,441	258,471
City of Pavo	588,000	588,000	113,894	127,345	241,239
Totals	$ 42,000,000	$ 42,000,000	$ 4,538,636	$ 5,561,060	$ 10,099,696

Note: Expenditures include interest income spent on projects or passed through to other entities. Thomas County had LMIG income in 2020 of $755,008. Thomas County spent $1,513,642 of LMIG money in 2020 and it is not included in the above schedule. Thomas County also received a reimbursement of $25,000 in 2020 and that money was on hand at year end and will be shown as an expenditure in a subsequent year.