

City of Barnesville
City of Barnesville Contributions
Required Supplementary Information
September 30, 2019, 2018 and 2017

**A Participating Member of the Georgia Municipal Employees Benefit System
(Local Government Employees' Retirement System)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 241,038	\$ 226,428	\$ 223,688
Contributions in relation to the contractually required contribution	<u>273,222</u>	<u>226,428</u>	<u>223,688</u>
Contribution deficiency (excess)	<u>\$ < 32,184 ></u>	<u>\$ -----</u>	<u>\$ -----</u>
City's covered-employee payroll	\$2,723,593	\$ 2,758,383	\$ 2,755,710
Contributions as a percentage of covered-employee payroll	8.85%	8.21%	8.12%

City of Barnesville
City of Barnesville's Proportionate Share of Net
Pension Liability
Required Supplementary Information
September 30, 2019

Georgia Firefighter's Pension Fund

	<u>2019</u>
City's proportionate share of the net pension liability	0.00%
City's proportionate share of the net pension liability	\$ -----
City's covered-employee payroll	\$ 249,919
State's proportionate share of the net pension liability as a percentage of its covered employee payroll	35.539%
Plan fiduciary net position as a percentage of the total pension liability	83.95%
State's proportionate share of the net pension liability associated with City of Barnesville	\$ 88,806

City of Barnesville
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
 Budget and Actual-General Fund Types
For the Year Ended September 30, 2019

	GENERAL FUND (MAJOR FUND)			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
REVENUES				
Taxes				
2018 Property	\$ 588,357	\$ 581,846	\$ 581,846	\$ -----
Sales	635,000	755,682	755,682	-----
Intangible and Transfer	2,600	4,812	4,812	-----
Motor Vehicle	155,000	204,032	204,032	-----
Public Utilities Franchise	120,200	130,511	130,511	-----
Insurance Premium	425,000	516,518	516,518	-----
Malt Beverage	136,000	14,869	141,869	-----
Liquor	25,000	26,769	26,769	-----
	<u>\$ 2,087,157</u>	<u>\$ 2,362,039</u>	<u>\$ 2,362,039</u>	<u>\$ -----</u>
Business License and Permits	\$ 102,500	\$ 108,245	\$ 108,245	\$ -----
Departmental Revenues				
Police	\$ 302,000	\$ 401,934	\$ 401,934	\$ -----
Fire	-----	12,412	12,412	-----
Street and Right of Way	3,000	141,408	141,408	-----
Cemetery	20,000	38,156	38,156	-----
Civic Center	38,500	50,753	50,753	-----
Swimming Facilities	2,300	3,877	3,877	-----
	<u>\$ 365,800</u>	<u>\$ 648,540</u>	<u>\$ 648,540</u>	<u>\$ -----</u>
Other Revenues				
Intergovernmental	\$ -----	\$ -----	\$ -----	\$ -----
Rental Income	282,156	288,154	288,154	-----
Tax Interest	5,000	2,150	2,150	-----
Miscellaneous	16,050	18,606	18,606	-----
Interest Earned	500	1,456	1,456	-----
	<u>\$ 303,706</u>	<u>\$ 310,366</u>	<u>\$ 310,366</u>	<u>\$ -----</u>
TOTAL REVENUE-CARRIED FORWARD	<u>\$ 2,859,163</u>	<u>\$ 3,429,190</u>	<u>\$ 3,429,190</u>	<u>\$ -----</u>

City of Barnesville
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
 Budget and Actual-General Fund Types
For the Year Ended September 30, 2019
 (Continued)

	GENERAL FUND (MAJOR FUND)			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
TOTAL REVENUES- BROUGHT FORWARD	\$ 2,859,163	\$ 3,429,190	\$ 3,429,190	\$ -----
EXPENDITURES				
Current Operations				
Administrative and General	\$ 1,277,595	\$ 1,533,351	\$ 1,533,351	\$ -----
Police	1,722,910	1,685,908	1,685,908	-----
Fire	379,559	399,837	399,837	-----
Street and Right of Way	736,531	836,966	836,966	-----
Cemetery	46,300	49,715	49,715	-----
Civic Center	169,295	197,205	197,205	-----
Swimming Facilities	38,989	36,481	36,481	-----
Capital Outlay				
Current Operations	46,300	356,076	356,076	-----
Total Expenditures	\$ 4,417,479	\$ 5,095,539	\$ 5,095,539	\$ -----
EXCESS REVENUE OVER <UNDER> EXPENDITURES	\$ <1,558,316>	\$ <1,666,349>	\$ <1,666,349>	\$ -----
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 1,558,316	\$ 1,282,486	\$ 1,282,486	\$ -----
Transfers Out	-----	-----	-----	-----
Total Other Financing Sources (Uses)	\$ 1,558,316	\$ 1,282,486	\$ 1,282,486	\$ -----
NET CHANGE IN FUND BALANCES	\$ -----	\$ < 383,863>	\$ < 383,863>	\$ -----
FUND BALANCE- BEGINNING OF YEAR	-----	436,406	436,406	-----
FUND BALANCE- END OF YEAR	\$ ----- =====	\$ 52,543 =====	\$ 52,543 =====	\$ ----- =====

City of Barnesville
**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES**
Budget and Actual-Capital Project Fund Types
(Does Not Include Trust Fund Data)
For the Year Ended September 30, 2019

	SPLOST	2017	(MAJOR FUND)	
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 3,559,235	\$ 758,760	\$ 758,760	-----
Interest	-----	220	220	\$ -----
TOTAL REVENUES	<u>\$ 3,559,235</u>	<u>\$ 758,980</u>	<u>\$ 758,980</u>	<u>\$ -----</u>
EXPENDITURES				
Current				
Miscellaneous	\$ -----	\$ -----	\$ -----	\$ -----
Capital Outlay				
Current Operations	<u>3,559,235</u>	<u>364,475</u>	<u>364,475</u>	<u>-----</u>
Total Expenditures	<u>\$ 3,559,235</u>	<u>\$ 364,475</u>	<u>\$ 364,475</u>	<u>\$ -----</u>
EXCESS REVENUES OVER <UNDER> EXPENDITURES	<u>\$ -----</u>	<u>\$ 394,505</u>	<u>\$ 394,505</u>	<u>\$ -----</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -----	\$ -----	\$ -----	\$ -----
Transfers Out (Water & Sewerage Fund)	<u>\$ -----</u>	<u>\$ -----</u>	<u>\$ -----</u>	<u>\$ -----</u>
Total Other Financing Sources (Uses)	<u>\$ -----</u>	<u>\$ -----</u>	<u>\$ -----</u>	<u>\$ -----</u>
NET CHANGE IN FUND BALANCES	<u>\$ -----</u>	<u>\$ 394,505</u>	<u>\$ 394,505</u>	<u>\$ -----</u>
FUND BALANCE- BEGINNING OF YEAR	<u>-----</u>	<u>367,701</u>	<u>367,701</u>	<u>-----</u>
FUND BALANCE- END OF YEAR	<u>\$ -----</u>	<u>\$ 762,206</u>	<u>\$ 762,206</u>	<u>\$ -----</u>
	=====	=====	=====	=====

City of Barnesville
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
 Budget and Actual-Special Revenue Fund Types
 (Does Not Include Trust Fund Data)
 For the Year Ended September 30, 2019

	HOTEL / MOTEL TAX (NON-MAJOR FUND)			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Hotel-Motel Tax	\$ 15,000	\$ 14,569	\$ 14,569	\$ -----
TOTAL REVENUES	\$ 15,000	\$ 14,569	\$ 14,569	\$ -----
EXPENDITURES				
Current				
Cultural and Recreation (Tourism)	\$ 15,000	\$ 14,569	\$ 14,569	\$ -----
Total Expenditures	\$ 15,000	\$ 14,569	\$ 14,569	\$ -----
EXCESS REVENUES OVER <UNDER> EXPENDITURES	\$ -----	\$ -----	\$ -----	\$ -----
NET CHANGE IN FUND BALANCES	\$ -----	\$ -----	\$ -----	\$ -----
FUND BALANCE- BEGINNING OF YEAR	-----	-----	-----	-----
FUND BALANCE- END OF YEAR	\$ ----- =====	\$ ----- =====	\$ ----- =====	\$ ----- =====

City of Barnesville
General Fund
**SCHEDULE OF ADMINISTRATIVE
AND GENERAL EXPENDITURES**
For the Year Ended September 30, 2019

	2019	2018
Salaries	\$ 341,003	\$ 351,067
Employee Benefits	141,538	127,949
Contract Labor	60,543	69,509
Legal and Professional Fees	44,188	43,791
Dues and Subscriptions	6,097	4,375
Advertising	2,355	2,383
Industrial Development Authority-Donation	71,958	78,500
E.P. Roberts Center	73,293	54,126
Office Supplies	44,460	50,832
Travel	5,727	8,768
Training Courses	17,795	11,338
Postage	32,243	37,921
Insurance	398,118	377,808
Utilities and Telephone	18,312	16,180
Public Property Expenditure	19,576	19,352
Maintenance Agreement	28,982	16,875
Repairs and Maintenance	8,464	7,240
Miscellaneous	78,623	14,976
McIntosh Trail RDC	13,223	6,696
Lamar County Health Clinic	583	499
Capital Outlay - Boys' and Girls' Club*	65,024	-----
Total Expenditures	<u>\$1,472,105</u>	<u>\$1,300,185</u>

*Reported as Capital Outlay on Other Statements and Schedules.

City of Barnesville
General Fund
**SCHEDULE OF ADMINISTRATIVE
AND GENERAL EXPENDITURES
MAYOR AND COUNCIL**
For the Year Ended September 30, 2019

	2019	2018
Mayor and Council Salaries / Benefits	\$ 78,677	\$ 84,740
Mayor and Council Travel	18,225	19,664
Mayor and Council School and Training	24,968	25,142
Mayor and Council Supplies	2,044	2,881
Mayor and Council Telephone/Utilities	<u>2,367</u>	<u>1,373</u>
 Total Expenditures	 \$ 126,281 =====	 \$ 133,800 =====

City of Barnesville
General Fund
SCHEDULE OF REVENUES AND EXPENDITURES
POLICE DEPARTMENT
For the Year Ended September 30, 2019

	2019	2018
REVENUES		
Fines	\$ 274,325	\$ 361,583
Accident Reports	988	881
Miscellaneous	31,600	6,556
Parking Violations	725	1,545
Intergovernmental Revenues	94,296	12,183
	<hr/>	<hr/>
Total Revenues	\$ 401,934	\$ 382,748
EXPENDITURES		
Salaries	\$ 1,014,910	\$ 928,651
Employee Benefits	395,829	320,503
Contract Labor	9,951	-----
Supplies	47,940	39,256
Repairs and Maintenance	39,701	34,108
Maintenance of Prisoners	6,081	400
Utilities	24,683	25,360
Gas and Oil	48,992	44,328
Tires and Tire Repairs	3,763	5,650
Uniforms	8,281	11,234
Dues and Subscriptions (Computer)	14,067	13,760
Travel and Training Courses	7,386	7,412
Miscellaneous	2,092	3,745
Traffic Court Judge, Indigent Defense & Solicitor	23,950	26,925
Peace Officers and Prosecutions	19,075	18,406
Peace Officers' Annuity Benefits	8,620	6,985
GA Crime Victims Emergency Fund	4,508	3,179
Drug Testing	355	585
Jr. Police/Community Projects	1,896	1,969
New Equipment*	15,762	42,452
Crime Lab and Brain and Spinal Injury Funds	1,061	785
County Drug Abuse Treatment	1,947	1,296
Driver Education and Training Fund	820	777
New Vehicle *	73,129	23,615
	<hr/>	<hr/>
Total Expenditures	\$ 1,774,788	\$ 1,561,381
EXCESS EXPENDITURES OVER REVENUES	\$ <1,372,854>	\$ <1,178,633>
	=====	=====

*Reported as Capital Outlay on other Statements and Schedules

City of Barnesville
General Fund
SCHEDULE OF REVENUES AND EXPENDITURES
FIRE DEPARTMENT
For the Year Ended September 30, 2019

	2019	2018
REVENUES		
Miscellaneous	\$ 192	\$ 1,783
Intergovernmental	<u>12,220</u>	<u>12,080</u>
Total Revenues	<u>\$ 12,412</u>	<u>\$ 13,863</u>
EXPENDITURES		
Salaries	\$ 249,919	\$ 256,649
Employee Benefits	105,232	81,032
Contract Labor	2,857	3,338
Supplies	15,834	10,316
Fire Calls and Drills	6,720	7,168
Gas and Oil	1,533	1,633
Uniforms	1,354	812
Utilities	4,666	4,043
Retirement- Voluntary Firemen	3,240	3,875
Repairs and Maintenance	6,136	98
Miscellaneous	1,126	1,512
Equipment Testing	1,220	2,369
Capital Outlay - Equipment*	<u>7,329</u>	<u>4,475</u>
Total Expenditures	<u>\$ 407,166</u>	<u>\$ 377,320</u>
EXCESS EXPENDITURES OVER REVENUES	<u>\$< 394,754></u>	<u>\$< 363,457></u>

*Reported as Capital Outlay on other Statements and Schedules

City of Barnesville
General Fund
SCHEDULE OF REVENUES AND EXPENDITURES
STREET AND RIGHT OF WAY DEPARTMENT
For the Year Ended September 30, 2019

	2019	2018
REVENUES		
Intergovernmental	\$ 83,417	\$ 94,356
Miscellaneous (Surplus)	52,550	54,668
Animal Control	<u>5,441</u>	<u>3,993</u>
Total Revenues	<u>\$ 141,408</u>	<u>\$ 153,017</u>
EXPENDITURES		
Salaries	\$ 291,373	\$ 325,919
Contract Labor	131,560	135,522
Employee Benefits	103,401	146,013
Supplies	87,212	66,427
Tires and Tire Repairs	816	709
Contracted Services	-----	460
Gas and Oil	29,516	27,922
Utilities	4,545	4,027
Miscellaneous	5,706	51,821
Repairs (Including Service Agreements)	8,382	22,607
Street Mowing Contract	90,140	72,300
State Contract	18,801	19,750
Animal Control	19,044	16,456
Waste Disposal	1,080	990
Summer's Field Park Maintenance	45,390	32,344
Street Paving*	187,911	103,388
Capital Outlay - Equipment*	-----	4,250
Capital Outlay - Street Improvements	<u>-----</u>	<u>10,800</u>
Total Expenditures	<u>\$ 1,024,877</u>	<u>\$ 1,041,705</u>
EXCESS EXPENDITURES OVER REVENUES	<u>\$< 883,469></u>	<u>\$< 888,688></u>

*Reported as capital outlay on other statements and schedules.

City of Barnesville
General Fund
SCHEDULE OF REVENUES AND EXPENDITURES
CEMETERY DEPARTMENT
For the Year Ended September 30, 2019

	2019	2018
REVENUES		
Sale of Cemetery Lots	\$ 9,483	\$ 7,650
Opening Graves	13,115	12,425
Miscellaneous	<u>15,558</u>	<u>138</u>
Total Revenues	<u>\$ 38,156</u>	<u>\$ 20,213</u>
EXPENDITURES		
Contract Labor	\$ 5,890	\$ 12,550
Miscellaneous	1,373	10
Mowing Contract	42,452	39,100
Capital Improvements*	<u>-----</u>	<u>14,310</u>
Total Expenditures	<u>\$ 49,715</u>	<u>\$ 65,970</u>
EXCESS EXPENDITURES OVER REVENUES	\$< 11,559> =====	\$< 45,757> =====

**Reported as Capital Outlay on other Statements and Schedules.*

City of Barnesville
General Fund
SCHEDULE OF REVENUES AND EXPENDITURES
CIVIC CENTER
For the Year Ended September 30, 2019

	2019	2018
REVENUES		
Miscellaneous-Rentals	\$ 33,193	\$ 21,549
Membership Fees	<u>17,560</u>	<u>19,532</u>
Total Revenues	\$ 50,753	\$ 41,081
EXPENDITURES		
Salaries	\$ 116,074	\$ 108,967
Supplies	8,809	12,481
Employee Benefits	32,010	24,091
Utilities	1,651	1,689
Miscellaneous	6,545	7,223
Uniforms	3,486	3,404
Repairs	5,902	690
Drug Testing	-----	70
Contract Labor	22,728	22,226
Capital Outlay - Fitness Equipment*	<u>6,921</u>	<u>-----</u>
Total Expenditures	\$ 204,126	\$ 180,841
EXCESS EXPENDITURES OVER REVENUES	\$< 153,373> =====	\$< 139,760> =====

*Reported as Capital Outlay on other Statements and Schedules

City of Barnesville
General Fund
SCHEDULE OF REVENUES AND EXPENDITURES
SWIMMING FACILITIES
For the Year Ended September 30, 2019

	2019	2018
REVENUES		
Fees	\$ 3,877	\$ 4,086
Total Revenues	\$ 3,877	\$ 4,086
EXPENDITURES		
Salaries	\$ 25,517	\$ 24,144
Supplies	6,867	9,286
Employee Benefits	2,255	1,695
Utilities	1,014	924
Drug Testing	560	670
Repairs	268	510
Total Expenditures	\$ 36,481	\$ 37,229
EXCESS EXPENDITURES OVER REVENUES	\$< 32,604> =====	\$< 33,143> =====

City of Barnesville
General Fund
SCHEDULE OF TAX DIGEST FOR YEAR 2018
AND TAX COLLECTIONS
For the Year Ended September 30, 2019

	DIGEST VALUATIONS	TAXES ON VALUATIONS	AMOUNT OF TAXES ON DIGEST
SUMMARY OF AD VALOREM TAXES			
Digest of Taxpayers	\$143,948,482	\$ 561,342	
NODS	-----	-----	
Public Utilities	<u>2,801,432</u>	<u>11,141</u>	
TOTAL ASSESSMENT	\$146,749,914	\$ 572,483	\$ 572,483
	=====	=====	
Net Charge-On/Charge Offs			<u>10,569</u>
TOTAL TAX DIGEST			\$ 583,052
Collection of 2018 Taxes			<u>566,084</u>
TOTAL 2018 TAXES RECEIVABLE			\$ 16,968
TOTAL PRIOR YEAR'S TAXES RECEIVABLE			<u>16,820</u>
TOTAL TAXES RECEIVABLE			\$ 33,788
			=====

City of Barnesville
Proprietary Funds
DEPARTMENT OF SCHEDULE OF REVENUES AND EXPENDITURES
ELECTRIC, SANITATION, AND INDUSTRIAL DEVELOPMENT FUND
For the Year Ended September 30, 2019

	ELECTRIC	SANITATION	INDUSTRIAL DEVELOPMENT	TOTALS
OPERATING REVENUES				
Charges for Service	\$ 8,091,444	\$ 670,060	\$ -----	\$ 8,761,504
Miscellaneous (MEAG)	<u>665,200</u>	<u>-----</u>	<u>-----</u>	<u>665,200</u>
Total Operating Revenues	<u>\$ 8,756,644</u>	<u>\$ 670,060</u>	<u>\$ -----</u>	<u>\$ 9,426,704</u>
OPERATING EXPENSES				
Personal Services				
Salaries	\$ 556,206	\$ 37,005	\$ -----	\$ 593,211
Employee Benefits	<u>145,884</u>	<u>15,704</u>	<u>-----</u>	<u>161,588</u>
Total Personal Services	<u>\$ 702,090</u>	<u>\$ 52,709</u>	<u>\$ -----</u>	<u>\$ 754,799</u>
Operating Expenses				
Contractual Services	\$ 6,581,558	\$ 470,575	\$ 56,976	\$ 7,109,109
Supplies	59,566	8,773	-----	68,339
Gas and Oil	14,873	11,148	-----	26,021
Repairs and Maintenance	67,333	8,029	-----	75,362
Waste Disposal Fees	-----	19,675	-----	19,675
Landfill Post-closure	-----	39,288	-----	39,288
Miscellaneous	20,695	1,674	-----	22,369
Utilities	6,589		-----	6,589
Depreciation	<u>34,599</u>	<u>1,107</u>	<u>20,700</u>	<u>56,406</u>
Total Operating Expenses	<u>\$ 6,785,213</u>	<u>\$ 560,269</u>	<u>\$ 77,676</u>	<u>\$ 7,423,158</u>
Total Expenses	<u>\$ 7,487,303</u>	<u>\$ 612,978</u>	<u>\$ 77,676</u>	<u>\$ 8,177,957</u>
OPERATING INCOME <LOSS>	<u>\$ 1,269,341</u>	<u>\$ 57,082</u>	<u>\$ < 77,676 ></u>	<u>\$ 1,248,747</u>
NONOPERATING REVENUE <EXPENSE>				
Interest Revenue	\$ 661	\$ -----	\$ 7,761	\$ 8,422
Total Nonoperating Revenue (Expense)	<u>\$ 661</u>	<u>\$ -----</u>	<u>\$ 7,761</u>	<u>\$ 8,422</u>
NET INCOME <LOSS>	<u>\$ 1,270,002</u> =====	<u>\$ 57,082</u> =====	<u>\$ < 69,915 ></u> =====	<u>\$ 1,257,169</u> =====

City of Barnesville
Proprietary Funds
DEPARTMENT OF SCHEDULE OF REVENUES AND EXPENDITURES
WATER AND SEWERAGE FUND
For the Year Ended September 30, 2019

	WATER	SEWERAGE	TOTALS
OPERATING REVENUES			
Charges for Service	\$ 1,872,423	\$ 1,872,423	\$ 3,744,846
Miscellaneous	<u>121,799</u>	<u>34,004</u>	<u>155,803</u>
Total Operating Revenues	<u>\$ 1,994,222</u>	<u>\$ 1,906,427</u>	<u>\$ 3,900,649</u>
OPERATING EXPENSES			
Personal Services			
Salaries	\$ 371,847	\$ -----	\$ 371,847
Employee Benefits	<u>115,659</u>	<u>-----</u>	<u>115,659</u>
Total Personal Services	<u>\$ 487,506</u>	<u>\$ -----</u>	<u>\$ 487,506</u>
Operating Expenses			
Contractual Services	\$ 494,988	\$ 482,471	\$ 977,459
Contract Labor	11,864	11,864	23,728
Supplies and Materials	107,377	107,377	214,754
Professional Fees	43,952	43,953	87,905
Utilities	2,648	-----	2,648
Depreciation	630,074	212,227	842,301
Equipment Repairs	9,692	6,104	15,796
Miscellaneous and other operating	<u>8,366</u>	<u>41,297</u>	<u>49,663</u>
Total Operating Expenses	<u>\$ 1,308,961</u>	<u>\$ 905,293</u>	<u>\$ 2,214,254</u>
Total Expenses	<u>\$ 1,796,467</u>	<u>\$ 905,293</u>	<u>\$ 2,701,760</u>
OPERATING INCOME <LOSS>	<u>\$ 197,755</u>	<u>\$ 1,001,134</u>	<u>\$ 1,198,889</u>
NONOPERATING REVENUE <EXPENSE>			
Interest Revenue	\$ 32,646	\$ 32,646	\$ 65,292
Interest Expense	<u>< 452,819></u>	<u>< 452,819></u>	<u>< 905,638></u>
TOTAL NONOPERATING REVENUE <EXPENSE>	<u>\$< 420,173></u>	<u>\$< 420,173></u>	<u>\$< 840,346></u>
NET INCOME <LOSS>	<u>\$< 222,418></u> =====	<u>\$ 580,961</u> =====	<u>\$ 358,543</u> =====

City of Barnesville
Proprietary Funds
COMBINED SCHEDULE OF CHANGES IN RESERVED FUND NET POSITIONS
WATER AND SEWERAGE DEBT RETIREMENT FUND
All Enterprise Funds
For the Year Ended September 30, 2019

	2011 A, B & C BOND SERIES			TOTALS
	DEBT SERVICE	DEBT SERVICE RESERVE	RENEWAL & EXTENSION FUND	WATER AND SEWAGE DEBT RETIREMENT FUND
REVENUES				
Interest Income	\$ 7,551	\$ 38,308	\$ 19,434	\$ 65,293
EXPENSES				
Interest Expense	\$ 906,525	\$ -----	\$ -----	\$ 906,525
Trust Fees	455	2,427	1,231	4,113
TOTAL EXPENSES	\$ 906,980	\$ 2,427	\$ 1,231	\$ 910,638
INCOME (LOSS) BEFORE TRANSFERS	\$< 899,425>	\$ 35,881	\$ 18,203	\$< 845,345>
TRANSFERS				
From Water and Sewerage Fund	\$ 1,156,452	\$ -----	\$ -----	\$ 1,156,452
From Debt Service Reserve	-----	-----	-----	-----
TOTAL TRANSFERS	\$ 1,156,452	\$ -----	\$ -----	\$ 1,156,452
NET INCOME	\$* 257,023	\$ 35,881	\$ 18,203	\$ 311,107
	=====	=====	=====	=====

* Not including Principal Reduction of \$355,000.

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***Independent Auditor's Report on Special County
1 Percent Sales and Use Tax Approved in special Election***

Honorable Mayor and
Members of the Council
City of Barnesville, Georgia

We have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for the City of Barnesville, Georgia for the fiscal year ended September 30, 2018. This schedule is the responsibility of the City of Barnesville's management. Our responsibility is to express an opinion on the Schedule 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 Schedule of Special Purpose Local Option Sales Tax is free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule 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 Schedule of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of Special Purpose Local Option Sales Tax was prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121, on the accrual basis of accounting and is not intended to be a complete presentation of the City of Barnesville's revenues and expenditures.

In our opinion, the Schedule of Special Purpose of Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated costs, and the current and prior year expenditures for each project in the City of Barnesville's resolution or ordinance called for the tax for the fiscal year ended September 30, 2019, in conformity with accounting principles generally accepted in the United States of America.

J. Robyn Underwood, CPA
March 22, 2020

City of Barnesville
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
For the Year Ended September 30, 2019

PROJECT - 2017	ORIGINAL ESTIMATED COSTS	EXPENDITURES		Total	ESTIMATED PERCENTAGE OF COMPLETION
		PRIOR YEARS	CURRENT YEAR		
Improvements to Water And Sewer System	\$ 1,649,235	\$ -----	\$ -----	\$ -----	0%
Paving, Resurfacing and Construction of Roads (Including Drainage and Sidewalks)	550,000	-----	146,035	146,035	26.55%
Equipment	700,000	-----	181,120	181,120	25.87%
Construction and Renovation of Public Facilities	<u>660,000</u>	<u>-----</u>	<u>37,320</u>	<u>37,320</u>	5.65%
	<u>\$3,559,235</u> =====	<u>\$ -----</u> =====	<u>\$ 364,475</u> =====	<u>\$ 364,475</u> =====	

Proceeds received for FYE 9/30/19 - \$758,760 Interest Earned for FYE 9/30/19 - \$1,129.

J. Robyn Underwood, CPA

Member of American Institute of Certified Public Accountants

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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*

***(No Material Weaknesses Identified; No Significant Deficiencies Identified; and No Reportable
Instances of Noncompliance and Other Matters Identified)***

Honorable Mayor and
Members of the City Council
Barnesville, 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 activity, each major fund, and the aggregate remaining fund information of the City of Barnesville (the "City") as of and for the year ended September 30, 2019, and related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 22, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

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 City's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Barnesville's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective in our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

J. Robyn Underwood, CPA
Barnesville, Georgia
March 22, 2020

City of Barnesville, Georgia
Schedule of Findings and Responses
For the Year Ended September 30, 2018

As of September 30, 2018, the schedule of findings and responses pertain to the following:

Findings: (Internal Control Structure) related to the financial statements which are to be reported in accordance with Government Auditing Standards.

None

(Compliance Structure) related to the financial statements which are to be reported in accordance with Government Auditing Standards.

None.

Prior Year Findings

(Internal Control Structure) related to the financial statements which are to be reported in accordance with Government Auditing Standards:

Findings: (Internal Control Structure) related to the financial statements which are to be reported in accordance with Government Auditing Standards.

None.

(Compliance Structure) related to the financial statements which are to be reported in accordance with Government Auditing Standards.

None.

J. Robyn Underwood, CPA

Member of American Institute of Certified Public Accountants

302-A Taylor Street • Barnesville, GA 30204

Phone: (678) 359-1414 • UnderwoodCPA@aol.com

Honorable Mayor and
Members of the Council
Barnesville, Georgia

Gentlemen:

We have concluded our examination of the financial statements of the City of Barnesville, Georgia for the fiscal year ended September 30, 2019. As we noted in our engagement letter, our firm believes that an auditor's responsibilities should include recommendations to the entity being audited for needed improvements to the financial and managerial systems. This letter includes the major observations and recommendations that we felt should be brought to your attention.

Financial Records:

We found the financial documentation records to be in good order. However, the financial reporting implemented by the financial software of five years is not completely operating effectively. We made adjustments to adequately reflect the correct financial status of the City. We have also suggested that some entries be made manually in order to record correctly.

The financial status of the various funds is as follows:

The General Fund had a fund balance decrease of \$206,315. Enterprise Funds had a combined increase of \$817,819 after operating transfers to the General Fund of \$1,339,430. The General Fund debt balance was \$0. The Enterprise Funds decreased its debt by \$444,990 leaving a total debt balance of \$27,167,955. We commend the City on the financial decisions made to improve the quality of its residents well being and the financial status of the City.

We certainly appreciate the cooperation and promptness extended by Kenny, Carolyn, David, Evelyn, Tammy, Beretha and Tammy during our engagement. We also appreciate the more than adequate working facilities provided to us. We will be available to discuss the matters reported and to answer any questions you may have on these items.

Sincerely,

J. Robyn Underwood, CPA, P.C.
March 22, 2020