

EMANUEL COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Commissioners of Emanuel County
Emanuel County, Georgia

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Emanuel County, Georgia, as of and for the year ended September 30, 2018 which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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. According, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Emanuel, Georgia as of September 30, 2018, and the respective change 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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Emanuel County elected to omit Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. However, my opinion on the basic financial statements is not affected by the missing information. 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. I 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 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. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Emanuel County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements, the SPLOST schedule and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non major fund financial statements, the SPLOST schedule, and other supplementary information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements as a whole. 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 my opinion, the combining individual nonmajor fund financial statements and other supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated April 15, 2019 on my consideration of the County's internal control over financial reporting and on my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance.

Stacy W. Avery, CPA

April 15, 2019

Emanuel County, Georgia
Statement of Net Position
September 30, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Health Department
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	\$ 7,268,884	\$ 1,254,003	\$ 8,522,887	\$ 744,127
Investments	3,075,225	-	3,075,225	-
Receivables:				
Accounts	273,132	-	273,132	81,920
Property taxes	6,249,902	-	6,249,902	-
Sales taxes	-	-	-	-
Intergovernmental	760,086	156,459	916,545	-
Notes receivable	-	426,151	426,151	-
Interfund	153,275	(153,275)	-	-
Inventory	34,049	-	34,049	-
Land held for resale	-	1,754,982	1,754,982	-
Total Current Assets	17,814,553	3,438,320	21,252,873	826,047
Non-current Assets				
Capital assets (Note 3E)				
Nondepreciable	979,468	-	979,468	-
Depreciable, net	13,033,246	-	13,033,246	97,223
SEAD-OPEB	-	-	-	50,783
Total Non-current Assets	14,012,714	-	14,012,714	148,006
Total Assets	31,827,267	3,438,320	35,265,587	974,053
Deferred outflows of resources	-	-	-	224,220
Total Assets and Deferred Outflows of Resources	31,827,267	3,438,320	35,265,587	1,198,273
Liabilities				
Current Liabilities				
Accounts payable	367,366	-	367,366	12,215
Accrued expenses payable	55,301	-	55,301	-
Other payable	426,459	-	426,459	-
Intergovernmental payable	-	-	-	28,978
Compensated absences payable	142,065	-	142,065	-
Notes payable	180,967	-	180,967	-
Total Current Liabilities	1,172,158	-	1,172,158	41,193
Long-Term Liabilities (Note 3G) (net of current portion)				
Landfill postclosure care costs payable	1,042,684	-	1,042,684	-
Compensated absences payable	47,355	-	47,355	33,547
Notes payable	1,290,359	257,831	1,548,190	-
SEA-OPEB payable	-	-	-	742,646
Net pension liability	-	-	-	774,172
Total Long-Term Liabilities	2,380,398	257,831	2,638,229	1,550,365
Total Liabilities	3,552,556	257,831	3,810,387	1,591,558
Deferred Inflows of Resources	6,249,912	-	6,249,912	157,899
Total Liabilities and Deferred Outflows of Resources	9,802,468	257,831	10,060,299	1,749,457
Net Position				
Net investment in capital assets (Note 3J)	13,561,784	-	13,561,784	97,223
Restricted for:				
Capital projects	2,691,446	-	2,691,446	-
Public safety	295,097	-	295,097	-
Health and welfare	-	-	-	703,835
Housing and development	155,574	-	155,574	-
Unrestricted	5,320,898	3,180,489	8,501,387	(1,352,242)
Total Net Position	\$ 22,024,799	\$ 3,180,489	\$ 25,205,288	\$ (551,184)

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Statement of Activities
For the Year Ended September 30, 2018

Function/Program	Program Revenues				Net (Expense)		
	Expenses	Charges for Services and Fines	Operating Grants, Contributions and Interest	Capital Grants and Contributions	Revenue and Changes in Net Assets		
					Governmental Activities	Business-type Activities	Component Units
Primary Government							
Governmental Activities							
General government	\$ 2,207,327	\$ 604,332	\$ -	\$ -	\$ (1,602,995)	\$ -	\$ (1,602,995)
Judicial	1,256,828	-	-	-	(1,256,828)	-	(1,256,828)
Public safety	4,309,640	1,509,174	8,556	-	(2,791,910)	-	(2,791,910)
Public works	4,434,768	534,510	-	1,137,202	(2,763,056)	-	(2,763,056)
Health and welfare	999,094	-	-	-	(999,094)	-	(999,094)
Culture and recreation	570,914	-	-	-	(570,914)	-	(570,914)
Housing and development	856,234	-	-	-	(856,234)	-	(856,234)
Interest	109,863	-	-	-	(109,863)	-	(109,863)
Total Governmental Activities	14,744,668	2,648,016	8,556	1,137,202	(10,950,894)	-	(10,950,894)
Business-type Activities							
Development Authority of Emanuel County and the City of Statesboro	1,715,982	-	1,628,574	-	-	(87,408)	(87,408)
Emanuel County Development Authority	-	-	-	-	-	(365,000)	(365,000)
Emanuel County Revolving Loan	365,000	-	-	-	-	-	-
Total Business-type Activities	2,080,982	-	1,628,574	-	-	(452,408)	(452,408)
Total Primary Government	\$ 16,825,650	\$ 2,648,016	\$ 1,637,130	\$ 1,137,202	(10,950,894)	(452,408)	(11,403,302)
Component Unit	\$ 899,354	\$ 603,522	\$ 496,907	\$ -	-	-	201,075
Department of Public Health							
General Revenues							
Property taxes levied for general government purposes					7,171,535	-	7,171,535
Sales taxes					3,775,343	-	3,775,343
Transportation sales tax					585,999	-	585,999
Insurance premium tax					760,086	-	760,086
Other taxes					229,031	-	229,031
Unrestricted investment earnings					22,952	-	22,952
Proceeds from the disposition of capital assets					42,763	-	42,763
Insurance reimbursement					24,344	-	24,344
Miscellaneous					98,236	79,481	177,717
Total General Revenues					12,962,539	102,433	13,064,972
Change in Net Position					2,011,645	(349,975)	1,661,670
Net Position Beginning of Year					20,013,153	3,530,464	23,543,617
Net Position End of Year					\$ 22,024,798	\$ 3,180,489	\$ 25,205,287
							(551,184)

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Balance Sheet
Governmental Funds
September 30, 2018
(With Comparative Totals at September 30, 2016)

	2018				2017
	General	SPLOST 5	SPLOST 6	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 3,176,917	\$ 857,133	874,524	\$ 2,360,310	\$ 7,268,884
Restricted cash	-	-	-	-	-
Investments	3,075,225	-	-	-	3,075,225
Receivables:					
Accounts	55,281	-	217,851	-	273,132
Property taxes	6,249,902	-	-	-	6,249,902
Sales taxes	-	-	-	-	-
Intergovernmental	760,086	-	-	-	760,086
Interfund	153,275	-	-	-	153,275
Inventory	34,049	-	-	-	34,049
Total Assets	\$ 13,504,735	\$ 857,133	\$ 1,092,375	\$ 2,360,310	\$ 17,814,553
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 227,260	\$ -	\$ 95,918	\$ 44,188	\$ 367,366
Accrued expenditures payable	48,102	-	-	7,200	55,302
Other payables	426,459	-	-	-	426,459
Total Liabilities	701,821	-	95,918	51,388	849,127
Deferred Inflows of Resources	6,249,912	-	-	-	6,249,912
Total Liabilities and Deferred Inflows of Resources	6,951,733	-	95,918	51,388	7,099,039
Fund Balances					
Nonspendable	34,049	-	-	-	34,049
Restricted	-	857,133	996,457	2,308,922	4,162,512
Unassigned	6,518,953	-	-	-	6,518,953
Total Fund Balances	6,553,002	857,133	996,457	2,308,922	10,715,514
Total Liabilities, Deferred Inflow of Resources and Fund Balances	\$ 13,504,735	\$ 857,133	\$ 1,092,375	\$ 2,360,310	\$ 17,814,553

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Position
September 30, 2018

Total Governmental Fund Balances	\$ 10,715,514
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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	\$ 26,689,760	
Less accumulated depreciation	<u>(12,677,046)</u>	14,012,714

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.

Notes payable	(1,471,326)	
Landfill postclosure care payable	(1,042,684)	
Compensated absences payable	<u>(189,420)</u>	<u>(2,703,430)</u>

Net Position of Governmental Activities	\$ <u>22,024,798</u>
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See accompanying notes to the basic financial statements	22,024,798
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Emanuel County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2018
(With Comparative Totals For the Year Ended September 30, 2017)

	2018				2017	
	General	SPLOST 5	SPLOST 6	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 9,259,261	\$ 609,047	\$ 2,002,071	\$ 1,195,011	\$ 13,065,390	\$ 11,761,833
Intergovernmental	8,556	-	-	1,137,202	1,145,758	1,106,457
Licenses and permits	34,572	-	-	-	34,572	39,811
Charges for services	1,358,896	-	-	416,797	1,775,693	1,505,376
Fines and forfeitures	654,381	-	-	67,553	721,934	596,079
Investment earnings	68,777	9,877	940	195,608	275,202	48,181
Miscellaneous	197,893	16,160	-	-	214,053	455,645
Total Revenues	11,582,336	635,084	2,003,011	3,012,171	17,232,602	15,513,382
Expenditures						
Current:						
General government	2,138,266	-	-	-	2,138,266	2,080,197
Judicial	1,169,638	-	-	-	1,169,638	1,078,710
Public safety	3,392,971	-	-	513,854	3,906,825	3,853,119
Public works	2,726,241	29,793	-	170,416	2,926,450	2,979,153
Health and welfare	119,500	-	-	-	119,500	148,051
Culture and recreation	561,264	-	-	454,777	1,016,041	570,729
Housing and development	384,638	-	-	-	384,638	377,822
Intergovernmental	44,175	276,153	1,006,555	-	1,326,883	1,522,027
Capital Outlay	-	474,377	-	465,985	940,362	2,149,875
Debt Service:						
Principal retirement	-	1,124,329	-	180,274	1,304,603	1,121,194
Interest and fiscal charges	-	95,064	-	29,036	124,100	173,123
Total Expenditures	10,536,693	1,999,716	1,006,555	1,814,342	15,357,306	16,054,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,045,643	(1,364,632)	996,456	1,197,829	1,875,296	(540,618)
Other Financing Sources (Uses)						
Proceeds from the sale of capital assets	9,588	-	-	33,175	42,763	44,498
Inception of capital leases	-	-	-	-	-	162,228
Insurance reimbursement	24,344	-	-	-	24,344	56,660
Transfers in	-	-	-	296,333	296,333	182,245
Transfers out	(192,533)	-	-	(103,800)	(296,333)	(182,245)
Total Other Financing Sources (Uses)	(158,601)	-	-	225,708	67,107	263,386
Net Change in Fund Balances	887,042	(1,364,632)	996,456	1,423,537	1,942,403	(277,232)
Fund Balances Beginning of Year	5,665,961	2,221,765	-	885,385	8,773,111	9,050,343
Fund Balances End of Year	\$ 6,553,003	\$ 857,133	\$ 996,456	\$ 2,308,922	\$ 10,715,514	\$ 8,773,111
	6,553,002	857,133	996,457	2,308,922	10,715,514	8,773,111

See accompanying notes to the basic financial statements

Emanuel 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 September 30, 2018

Net Changes In Fund Balances - Total Governmental Funds	\$ 1,942,403
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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	\$ (1,336,060)	
Capital outlay	632,928	(703,132)

The net book value of capital assets disposed of are reported on the government-wide statement of activities but not reported in the governmental funds' operating statement.

Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:

Transfers in	\$ (296,333)	
Transfers out	296,333	-

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.	1,304,603
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Accrued interest is reported in the statement of activities, but does not require the use of financial resources and therefore are not reported as expenditures in governmental funds.

Liability @ October 1	\$ 14,237	
Liability @ September 30	1	14,238

Property taxes reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred @ October 1	\$ (543,396)	
Deferred @ September 30	-	(543,396)

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 @ October 1	\$ 204,786	
Liability @ September 30	(189,420)	15,366

Landfill postclosure payable reported in the statement of activities, does not require the use of current financial resources and therefore is not reported as an expenditure in governmental funds.

Liability @ October 1	\$ 1,024,248	
Liability @ September 30	(1,042,684)	(18,436)

Change In Net Position of Governmental Activities	\$ 2,011,646
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See accompanying notes to the basic financial statements

Emanuel County, Georgia
Proprietary Funds
Statement of Net Position
September 30, 2018

	Business-type Activities			
	Development Authority of Emanuel County and the City of Swainsboro	Emanuel County Development Authority	Emanuel County Revolving Loan	Total
Assets				
Current Assets:				
Cash and cash equivalents	\$ 1,206,411	\$ -	\$ 47,592	\$ 1,254,003
Receivables:				
Intergovernmental	156,459	-	-	156,459
Notes	-	-	426,151	426,151
Interfund	57,886	516,705	-	574,591
Land and building held for resale	994,672	760,310	-	1,754,982
Total Current Assets	2,415,428	1,277,015	473,743	4,166,186
Liabilities				
Current Liabilities:				
GEFA notes payable	-	-	-	-
Interfund payable	516,705	211,161	-	727,866
Total Current Liabilities	516,705	211,161	-	727,866
Long-term Debt				
GEFA notes payable	257,831	-	-	257,831
Total Liabilities	774,536	211,161	-	985,697
Net Position				
Unrestricted	\$ 1,640,892	\$ 1,065,854	\$ 473,743	\$ 3,180,489

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended September 30, 2018

	Business-type Activities			
	Development Authority of Emanuel County and the City of Swainsboro	Emanuel County Development Authority	Emanuel County Revolving Loan	Total
Operating Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Miscellaneous	49,476	-	-	49,476
Total Operating Revenues	49,476	-	-	49,476
Operating Expenses				
Personal services	132,659	-	-	132,659
Purchased services	1,583,323	-	365,000	1,583,323
Total Operating Expenses	1,715,982	-	365,000	1,715,982
Operating (Loss)	(1,666,506)	-	(365,000)	(1,666,506)
Non-operating Revenue (Expenses)				
Operating grants	1,628,574	-	-	1,628,574
Investment earnings	3,125	-	19,827	22,952
Miscellaneous	30,005	-	-	30,005
Total Non-operating Revenue (Expenses)	1,661,704	-	19,827	1,681,531
Change in Net Position Before Transfers In	(4,802)	-	(345,173)	(349,975)
Transfers In	-	-	-	-
Change in Net Position	(4,802)	-	(345,173)	-349,975
Net Position Beginning of Year	1,645,694	1,065,854	818,916	3,530,464
Net Position End of Year	\$ 1,640,892	\$ 1,065,854	\$ 473,743	\$ 3,180,489

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended September 30, 2018

	Business-type Activities			
	Development Authority of Emanuel County and the City of Swainsboro	Emanuel County Development Authority	Emanuel County Revolving Loan	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash received from customers	\$ 49,476	\$ -	\$ -	\$ 49,476
Cash payments for personal services	(132,659)	-	-	(132,659)
Cash payments for goods and services	(1,585,906)	-	-	(1,585,906)
Net Cash Provided by (Used in) Operating Activities	(1,669,089)	-	-	(1,669,089)
Cash Flows from Noncapital Financing Activities				
Operating grants	1,628,574	-	-	1,628,574
Transfers in	-	-	(365,000)	(365,000)
Miscellaneous	30,005	-	-	30,005
(Increase) decrease in notes receivable	-	-	47,592	47,592
Net Cash Flows from Noncapital Financing Activities	1,658,579	-	(317,408)	1,341,171
Cash Flows from Capital and Related Financing Activities				
Capital grants	-	-	-	-
Interest	-	-	-	-
Receipts on notes receivable	54,879	-	-	54,879
Proceeds from GEFA loan	257,831	-	-	257,831
Net Cash Provided by (Used in) Capital and Related Financing Activities	312,710	-	-	312,710
Cash Flows from Investing Activities				
Investment earnings	3,125	-	19,827	22,952
Net Increase (Decrease) in Cash and Cash Equivalents	305,325	-	(297,581)	7,744
Cash and Cash Equivalents Beginning of Year	901,086	-	345,173	1,246,259
Cash and Cash Equivalents End of Year	\$ 1,206,411	\$ -	\$ 47,592	\$ 1,254,003
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	\$ (1,666,506)	\$ -	\$ -	\$ (1,666,506)
Adjustments:				
(Increase) Decrease in Assets:				
Accounts receivable	-	-	-	-
Interest receivable	-	-	-	-
Notes receivable	-	-	-	-
Land and building held for resale	-	-	-	-
Increase (Decrease) in Liabilities:				
Accounts payable	-	-	-	-
Accrued expenses	(2,583)	-	-	(2,583)
Net Cash Provided by (Used in) Operating Activities	\$ (1,669,089)	\$ -	\$ -	\$ (1,669,089)

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds - Agency Funds
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 637,479	\$ 500,654
Liabilities		
Intergovernmental payable	\$ (17,504)	\$ 47,593
Due to others	654,983	453,061
Total Liabilities	\$ 637,479	\$ 500,654

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

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***Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018***

The County is a political subdivision of the State of Georgia and is governed by a five-member Board of County Commissioners. All five members represent a geographical district within the County. There are additional officers elected countywide. State law pertaining to county government provides for the independent election of these county officials. The officials are all part of the County's legal entity. These elected officials are the Sheriff, Tax Commissioner, Magistrate Court Judge, Probate Court Judge, and Superior Court Clerk. The offices of the independently elected officials are not separate from the County and therefore are reported as part of the primary government.

The state constitution and state law pertaining to county government provide for the independent election of the Superior Court Judges and the District Attorney. The cost of operations of the Superior Court Judges and the District Attorney Offices is shared with the State of Georgia and the counties of Candler, Emanuel, Jefferson, Toombs and Washington. Only that portion of the cost for which the County is responsible is reported in this financial report.

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 County's component units are presented either as "blended" or "discretely presented." If blended, it is reported as if it were a fund of the County throughout the year. It is included at both the government-wide and fund financial reporting levels.

Blended Component Units - A brief description of the blended component units, all reported as enterprise funds, follows:

Development Authority of Emanuel County and the City of Swainsboro - Promotes business and industry in Emanuel County by providing financing and incentive packages for Emanuel County. A majority of the Board of Directors is appointed by the Emanuel County Commissioners.

Emanuel County Development Authority - Promotes business and industry in Emanuel County by providing financing and incentive packages for Emanuel County. The Board of Directors is appointed by the Emanuel County Commissioners.

Emanuel County Revolving Loan Fund - Promotes business and industry by providing direct loans to businesses in Emanuel County.

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

Separate financial statements for blended component units may be obtained from the Emanuel County Administrator, at Emanuel County, Georgia.

Discretely Presented Component Unit – The discretely presented component unit is reported only at the government-wide financial reporting level. The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component unit. They are reported separately to emphasize that they are legally separate from the County.

A brief description of the discretely presented component unit follows:

Emanuel 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 and three members represent the County Chairman of the Commission, the Mayor of the City of Swainsboro and the Emanuel County School Superintendent. 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, 2018 fiscal year. Separately issued financial statements may be obtained from:

Emanuel County Health Department
P. O. Box 436
Swainsboro, GA 30401

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. 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 its discretely presented component unit 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 function. The County does not allocate indirect expenses to functions in the statement of activities.

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

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

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

Special Purpose Local Option Sales Tax 5 Capital Projects Fund - This fund is utilized to account for the proceeds of a 1 percent special purpose local option sales tax for funding various capital outlay projects including but not limited to water system improvements, public safety and fire department facilities and equipment improvements, recreational facilities improvements, and road improvements.

Special Purpose Local Option Sales Tax 6 Capital Projects Fund - This fund is utilized to account for the proceeds of a 1 percent special purpose local option sales tax for funding various capital outlay projects including but not limited to water system improvements, public safety and fire department facilities and equipment improvements, recreational facilities improvements, and road improvements.

Proprietary Funds - The proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The three proprietary funds are all blended component units and classified as enterprise funds. All the enterprise funds are reported as major.

Fiduciary Funds - Fiduciary fund reporting focuses on assets and liabilities. The County's fiduciary funds are all agency funds. The County has five agency funds, which account for the receipts and disbursements of funds by the tax commissioner, sheriff, magistrate court judge, probate court judge, and clerk of superior.

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.

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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-D). 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, charges for services and federal and state grants.

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

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.

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.

***Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018***

Note 1 - Summary of Significant Accounting Policies (Continued)

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/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances.

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, fund balance is set-aside as nonexpendable in a like amount of inventory on hand.

1-E-5 Restricted Assets

Certain amounts are classified as restricted in the general fund because their use has been restricted to the purpose of a property tax.

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 2003. 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.

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

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:

Description	Governmental	Business-Type
	Activities	Activities
	Estimated Lives	Estimated Lives
Buildings	25 - 50 years	25 - 50 years
Vehicles and equipment	5 - 20 years	5 - 20 years
Furniture and fixtures	5 - 10 years	5 - 10 years
Infrastructure	20 - 40 years	20 - 40 years

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

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 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 are recognized as a liability in the governmental fund financial statements when due.

1-E-9 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."

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

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.
- ***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.

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

- Committed
- Assigned
- Unassigned

Net Position - Net position represents the difference between assets and liabilities. Net position net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net position amount also is adjusted by any unamortized bond issuance premiums and discounts. 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-10 Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the funds. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. Nonoperating revenues are investment earnings and operating grants. Nonoperating expenses include the loss on the disposition of capital assets.

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-11 Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and the after non-operating revenues/expenses section in 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.

1-E-12 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-13 Comparative Data

Comparative total data for the prior year have 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.

1-E-14 Restricted and Unrestricted Resources

The government's policy regarding flow of resources for net position when an expense is incurred for purposes involving both restricted and unrestricted, where both net position is available, is to first use unrestricted resources.

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. Department heads have the authority to transfer appropriations within a department (within the same fund) from one line item to another subject to the approval of the County Administrator.

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 2018 budget was not amended during the year. All unexpended annual appropriations lapse at year-end.

2-B. Excess of Expenditures over Appropriations

The following departments overspent the final amended 2018 annual budget:

General fund:	
Elections	\$ 4,973
Computer technology	5,275
Tax commissioner	3,332
Building and plant	5,720
District attorney	5,368
Juvenile	677
Public defender	10,000
Sheriff	41,234
Jail operations	48,863
Emergency management	3,184
Emergency medical servs.	48,153

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 2 – Stewardship, Compliance and Accountability

Landfill closing	\$ 450
Culture and recreation	143,264
Forest resources	29,601
Economic resources	50,015
Airport	38,237
Code enforcement	135
Intergovernmental	44,175

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.

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 September 30, 2018, 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.

Investments - Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool which follows Standard and Poor's criteria for AAAf/S1 rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) monthly and determines participant's shares sold and redeemed based on a \$1.00 per share value. The fair value of the School System's position in the pool is the same as the value of pool shares (\$1 per share value). The regulatory oversight agency for Georgia Fund 1 is the Georgia Office of the State Treasurer.

Funds included in this Pool are not required to be collateralized.

The fair value of the County's position in the pool approximates the value of the County's pool shares. Credit risk, value, and interest risk at September 30, 2018 are as follows:

<u>Credit Risk</u>	<u>Value</u>	<u>Interest Risk</u>
AAAf rated	\$ 3,075,225	26 days WAM

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 3 - Detailed Notes on All Funds (Continued)

Primary government cash and cash equivalents reconciliation:

	<u>Cash and Cash Equivalents</u>
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	\$ 7,268,884
Proprietary Fund Type Statement of Net Position	1,254,003
Statement of Fiduciary Assets and Liabilities	<u>637,479</u>
Total	<u><u>\$ 9,160,366</u></u>

3-B. Receivables

Receivables at September 30, 2018, 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.

3-C. Property Taxes

The Board of Commissioners levy property taxes in September of each year. Property taxes attach as an enforceable lien on property as of January 1. The property taxes were levied on August 29, 2018. Property taxes were billed on September 27 or 28, 2018 and are due upon receipt, however, the actual due date was December 20, 2018.

The County bills and collects its own property taxes and also collects property taxes for the County Board of Education and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in the 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 an agency fund.

(this page continued on the subsequent page)

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Capital asset activity for the primary government for the year ended September 30, 2018, was as follows:

	Balance 10/1/2017	Additions	Deductions	Balance 9/30/2018
Governmental activities:				
Nondepreciable capital assets:				
Land	\$ 979,468	\$ 282,933	\$ -	\$ 1,262,401
Depreciable capital assets:				
Buildings and improvements	10,093,424	11,643	-	10,105,067
Machinery and equipment	9,962,009	312,308	-	10,274,317
Infrastructure	5,021,931	26,044	-	5,047,975
Total depreciable capital assets	25,077,364	349,995	-	25,427,359
Total capital assets	26,056,832	632,928	-	26,689,760
Accumulated depreciation:				
Buildings and improvements	3,717,045	165,568	-	3,882,613
Machinery and equipment	6,900,715	1,060,242	-	7,960,957
Infrastructure	723,226	110,250	-	833,476
Total accumulated depreciation	11,340,986	1,336,060	-	12,677,046
Governmental activities capital assets, net	\$ 14,715,846	\$ (703,132)	\$ -	\$ 14,012,714

Governmental activities depreciation expense

General government	\$ 80,150
Judicial	87,300
Public safety	399,950
Public works	727,493
Health and welfare	14,567
Culture and recreation	9,650
Housing and development	16,950

Total governmental activities depreciation expense \$ 1,336,060

	Balance 10/1/2017	Additions	Deductions	Balance 9/30/2018
Business-type activities:				
Depreciable capital assets:				
Machinery and equipment	\$ 34,522	\$ -	\$ -	\$ 34,522
Less accumulated depreciation:	34,522	-	-	34,522
Capital assets, net	\$ -	\$ -	\$ -	\$ -

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at September 30, 2018, 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 September 30, 2018:

Receivable to:	Payable from		Total
	Development authority of Emanuel county and the city of Swainsboro	Emanuel county development authority	
General fund	\$ -	\$ 153,275	\$ 153,275
Development authority of Emanuel county and the city of Swainsboro	-	57,886	57,886
Emanuel county development authority	516,705	-	516,705
Total	<u>\$ 516,705</u>	<u>\$ 211,161</u>	<u>\$ 727,866</u>

The interfund payable from the agency funds to the general fund has been reclassified between cash and cash equivalents and interfund receivables and payables.

Interfund Transfers - Interfund transfers for the year ended September 30, 2018, consisted of the following:

Transfers to	Transfers from		Total
	General Fund	Nonmajor Capital Projects Funds	
Nonmajor Special Revenue Funds	\$ 192,533	\$ -	\$ 192,533
Nonmajor Capital Projects Funds	-	103,800	103,800
Total transfers	<u>\$ 192,533</u>	<u>\$ 103,800</u>	<u>\$ 296,333</u>

The transfers from the general fund to the nonmajor special revenue funds is supporting these funds. The transfers from the general fund to the nonmajor capital projects fund were used for financial capital projects funds.

3-F. Long-Term Debt

Governmental Activities Bonds - The following is a summary of the outstanding long-term bonds at September 30, 2018:

2006 General Obligation Refunding Bonds - On May 25, 2006, the County issued \$1,920,000 in General Obligation Bonds with an average interest rate of 4.488 percent to advance refund \$1,800,000 of outstanding 1998 Series bonds with an average interest rate of 5.638 percent. These bonds were retired in fiscal year 2018.

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 3 - Detailed Notes on All Funds (Continued)

2011 General Obligation Sales Tax Bonds – On September 19, 2011, the County issued general obligation sales tax bonds for \$1,560,000 with an average interest rate of 1.72 % to finance various projects that the citizens of County approved in a special purpose local option sales tax referendum. These bonds were retired in fiscal year 2018

Governmental Capital Leases - The following is a summary of the outstanding long-term notes at September 30, 2018:

2016 Durden Bank – On August 30, 2016, the County issued a note for \$1,471,326 at an interest rate of 1.9% to purchase some heavy equipment. The note matures September 29, 2017.

Year	Principal	Interest	Total
2019	\$ 209,311	\$ 28,343	\$ 237,654
2020	209,311	24,925	234,236
2021	1,127,278	21,305	1,148,583
Total	<u>\$ 1,545,900</u>	<u>\$ 74,573</u>	<u>\$1,620,473</u>

2018 John Deer Finance – In May 2018, the County issued a note (lease purchase) for \$143,542 at an interest rate of 3.5% to purchase a 542K loader 4D. The monthly principal and interest payment is \$4,943 and was retired in fiscal year 2018.

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended September 30, 2018:

Governmental Activities:	Outstanding 10/1/2017	Additions	Reductions	Outstanding 9/30/2018	Amounts I in One Ye
General Obligation Sales Tax Bonds:					
Series 2006	\$ 695,000	\$ -	\$ 695,000	\$ -	\$ -
Series 2011	280,000	-	280,000	-	-
Note - John Deer Financial	149,330	-	149,330	-	-
Note - Durden Bank	1,651,600	-	180,274	1,471,326	209,3
Compensated Absences	204,786	138,224	153,590	189,420	142,0
Landfill Closure and Postclosure Care	<u>1,024,248</u>	<u>18,436</u>	<u>-</u>	<u>1,042,684</u>	<u>-</u>
Total Governmental Activities	<u>\$ 4,004,964</u>	<u>\$ 156,660</u>	<u>\$ 1,458,194</u>	<u>\$ 2,703,430</u>	<u>\$ 351,3</u>
Discretely Presented Component Unit:					
Emanuel County Health Department					
Compensated Absences	<u>\$ 28,866</u>	<u>\$ 18,801</u>	<u>\$ 14,120</u>	<u>\$ 33,547</u>	<u>\$ 25,1</u>

The SPLOST fund retires the Durden Banking Company and Citizen's bank's note. The governmental activities compensated absences liability will be paid from the fund from which the employees' salaries are paid, primarily the general fund. The landfill closure and postclosure care is funded by the general fund.

3-G. Landfill Closure and Postclosure Care

State and federal laws and regulations required the County to place a final cover on the Emanuel County Landfill site when it stopped accepting waste in 1998 and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill's final cover was completed in 2000 and the final closure certificate was issued January 12, 2001. The estimated post closure cost of \$46,000 per year plus inflation for the 30 years is based on engineers' estimates at November 1, 1995. This represents all the post closure cost liability (none remaining to be recognized) but it must be updated annually to adjust for inflation or deflation, and changes in technology, or applicable laws or regulations. The County has estimated a \$1,042,684 liability for closure and postclosure.

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-H. Pension

The County adopted a non-contributory defined contribution pension plan on August 31, 1998 and it went into effect on February 3, 1999. All full-time employees with two years of service are eligible for coverage. Coverage begins on the next entry date immediately following the anniversary hire date. The plan, Emanuel County Board of Commissioners Retirement Saving Plan, is administered by GEB Corp. The County has the authority to establish or amend plan provisions. The investment objective of the plan is to protect against loss of principal while providing returns more than money market funds and one-year Treasury bills. The County is responsible for establishing or amending the pension plan contribution requirements. The County's pension contribution for the fiscal year ended September 30, 2018 was \$201,228 on covered payroll of \$3,431,508.

Employees, at their option, may contribute as much as 25% of their salary to a 457 deferred compensation plan. Employees do not contribute to the 401(a) plan.

The County makes contributions to a 401(a) plan based on the employee's contribution to the 457 plan as follows:

Employee Contribution	County Contribution
0%	5.5%
2%	6.0%
4% or more	6.5%

The following plans are in effect for the constitutional officers of Emanuel County. The County does not contribute directly to the plans. Contributions are made through an increase in the fine amounts. The County exercises no control of these plans.

Probate Judge's Retirement Fund of Georgia – The Probate Judge is covered under a pension plan, which requires that certain sums from marriage licenses and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

Clerk of Superior Court Retirement Fund – The Clerk of Superior Court is covered under a pension plan, which requires that certain sums from fees and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

Sheriff's Retirement Fund/Peace Officers' Annuity and Benefit Fund – The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Probate Judge or Clerk of Superior Court to the pension plan before the payment of any costs or other claims.

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:

Consumable inventory	\$ <u>34,049</u>
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Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

Note 3 - Detailed Notes on All Funds (Continued)

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

Major SPLOST Funds

SPLOST 5	\$ 857,133
SPLOST 6	996,457

Total Major SPLOST Funds	<u>\$ 1,853,590</u>
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Nonmajor Special Revenue Funds:

Capital outlay	\$ 1,658,251
Public safety	295,097
Community development	155,574

Total Nonmajor Special Revenue Funds	<u>\$ 2,108,922</u>
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- **Unassigned** – The following fund balances include the general fund unassigned amount:

General Fund:

Unassigned	<u>\$ 6,815,953</u>
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Net Investment in Capital Assets

The “net investment in capital assets” reported on the government-wide statement of net position as of September 30, 2018 is as follows:

	<u>Governmental Activities</u>
Net investment in capital assets:	
Cost of capital assets	\$ 26,689,760
Less accumulated depreciation	<u>12,677,046</u>
Book value	14,012,714
Less capital related debt	<u>1,471,326</u>
Net investment in capital assets:	<u>\$ 12,541,388</u>

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.

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018

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.

Settled claims in the past three years have not exceeded the 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 September 30, 2018. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

Note 4 - Other Notes

4-C. Commitments

The County has entered into a contract with Emanuel County Hospital (Hospital Authority) wherein the County is obligated to make payments to the Hospital Authority sufficient to pay the principal of and interest on \$4,715,000 Emanuel County Hospital Authority (Georgia), Refunding and Improvement Revenue Anticipation Certificates, Series 1997 and \$10,000,000 Emanuel County Hospital Authority (Georgia) Revenue Anticipation Certificates, Series 2002 as the same become due and payable, to the extent funds of the Hospital Authority pledged to such payment are insufficient for such purposes. The County is obligated under the contract to levy an annual ad valorem tax on all taxable property located within the territorial limits of the County, at such rate within the seven-mil limit or such greater millage limit hereafter authorized to produce in each year revenues which are sufficient to fulfill the County's obligations under the contract. The certificates do not constitute a debt of the County. The Series 1997 certificates mature from 1998 thru 2015 with varying interest rates from 3.90% to 5.10%. The Series 2002 certificates mature from 2003 thru 2021 with varying interest rates from 2.00% to 4.60%.

4-D. Joint Ventures

Under Georgia law, the County, in conjunction with other cities or counties in the middle Georgia area, is a member of Heart of Georgia Altamaha Regional Development Center (RDC) and is required to pay annual dues thereto. Membership in an RDC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RDC in Georgia. The RDC Board membership includes the chief elected official of each county and

***Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2018***

municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RDC.

Separate financial statements may be obtained from:

Heart of Georgia Altamaha Regional Development Center
501 Oak Street
Eastman, Georgia 31023

Emanuel County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 8,689,000	\$ 8,689,000	\$ 9,259,261	\$ 570,261
Licenses and permits	33,750	33,750	34,572	822
Intergovernmental	9,875	9,875	8,556	(1,319)
Charges for services	1,025,000	1,025,000	1,358,896	333,896
Fines and forfeitures	560,000	560,000	654,381	94,381
Investment earnings	18,500	18,500	68,777	50,277
Miscellaneous	150,500	150,500	197,893	47,393
Total Revenues	10,486,625	10,486,625	11,582,336	1,095,711
Expenditures				
Current:				
General government	2,219,303	2,219,303	2,138,266	81,037
Judicial	1,199,137	1,199,137	1,169,638	29,499
Public safety	3,212,693	3,212,693	3,392,971	(180,278)
Public works	2,749,725	2,749,725	2,726,241	23,484
Health and welfare	120,500	120,500	119,500	1,000
Culture and recreation	418,000	418,000	561,264	(143,264)
Housing and development	334,985	334,985	384,638	(49,653)
Intergovernmental	-	-	44,175	(44,175)
Total Expenditures	10,254,343	10,254,343	10,536,693	(282,350)
Excess of Revenues Over Expenditures	232,282	232,282	1,045,643	813,361
Other Financing Sources (Uses)				
Contingencies	(35,031)	(35,031)	-	(35,031)
Transfers out	(202,533)	(202,533)	(192,533)	10,000
Sale of capital asset	8,500	5,200	9,588	4,388
Insurance reimbursement	-	35,000	24,344	24,344
Total Other Financing (Uses)	(229,064)	(197,364)	(158,601)	3,701
Net Change in Fund Balances	\$ 3,218	\$ 34,918	887,042	\$ 817,062
Fund Balances Beginning of Year			5,665,961	
Fund Balances End of Year			\$ 6,553,003	

**Emanuel County, Georgia
Required Supplementary Information
For the Year ended September 30, 2018**

The Budget Comparison Statement on page 31 is part of Required Supplementary Information.

Annual Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles for the General Fund.

The departments that had excess of expenditures over appropriations are as follows:

General Fund:

Elections
Computer Technology
Tax Commissioner
Building and Plant
District Attorney
Juvenile
Public Defender
Sheriff
Jail Operations
Emergency Management
Emergency Medical Services
Landfill Closing
Culture and Recreation
Forest Resources
Economic Resources
Airport
Code Enforcement
Intergovernmental

Emanuel County, Georgia
General Fund
Comparative Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 3,176,917	\$ 1,903,511
Investments	3,075,225	3,027,462
Receivables:		
Accounts	55,281	314,885
Property taxes	6,249,902	596,937
Sales taxes	-	92,686
Intergovernmental	760,086	704,914
Interfund	153,275	153,275
Inventory	34,049	21,597
Total Assets	<u>\$ 13,504,735</u>	<u>\$ 6,815,267</u>
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	\$ 227,260	\$ 341,317
Accrued expenditures	48,102	37,046
Interfund payables	-	227,260
Other liabilities	426,459	287
Total Liabilities	701,821	605,910
Deferred Inflows of Resources	6,249,912	543,396
Total Liabilities and Deferred Inflows of Resources	<u>6,951,733</u>	<u>1,149,306</u>
Fund Balances		
Nonspendable - not in spendable form	34,049	21,597
Unassigned	6,518,953	5,644,364
Total Fund Balances	<u>6,553,002</u>	<u>5,665,961</u>
Total Liabilities, Deferred Inflow of Resources and Fund Balances	<u>\$ 13,504,735</u>	<u>\$ 6,815,267</u>

Emanuel County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
Revenues		
Taxes	\$ 9,259,261	\$ 8,648,888
Intergovernmental	8,556	9,875
Licenses and permits	34,572	39,811
Charges for services	1,358,896	1,166,435
Fines and forfeitures	654,381	532,361
Investment earnings	68,777	36,886
Miscellaneous	197,893	455,645
Total Revenues	11,582,336	10,889,901
Expenditures		
Current:		
General government	2,138,266	2,035,983
Judicial	1,169,638	1,078,710
Public safety	3,392,971	3,337,625
Public works	2,726,241	2,689,944
Health and welfare	119,500	148,051
Culture and recreation	561,264	570,729
Housing and development	384,638	377,822
Intergovernmental	44,175	
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
Total Expenditures	10,536,693	10,238,864
Excess of Revenues Over Expenditures	1,045,643	651,037
Other Financing Sources (Uses)		
Transfers out	(192,533)	(1,156,534)
Insurance reimbursement	24,344	56,660
Proceeds from the sale of capital assets	9,588	-
Other Financing Sources	(158,601)	(1,099,874)
Net Change in Fund Balances	887,042	(448,837)
Fund Balances Beginning of Year	5,665,961	6,114,798
Fund Balances End of Year	\$ 6,553,003	\$ 5,665,961
	6,553,002	5,665,961
	1	0

Emanuel County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
Real property					
Current	\$ 5,422,000	\$ 5,422,000	\$ 5,366,166	\$ (55,834)	\$ 5,319,060
Prior	115,000	115,000	188,643	73,643	173,608
Timber	150,000	150,000	195,365	45,365	170,440
Railroad	15,000	15,000	21,393	6,393	17,721
FLPA	137,500	137,500	370,212	232,712	-
Motor vehicles	189,000	189,000	186,217	(2,783)	208,854
Motor vehicles - tavl	415,000	415,000	516,120	101,120	458,567
Motor vehicles - aavl	18,000	18,000	16,773	(1,227)	19,427
Mobile homes	71,000	71,000	50,118	(20,882)	65,722
Real estate transfer tax	8,500	8,500	18,004	9,504	14,748
Franchise taxes	68,000	68,000	80,757	12,757	75,301
Intangible taxes	30,000	30,000	51,969	21,969	59,752
Local option sales and use tax	1,080,000	1,080,000	1,164,225	84,225	1,057,525
Energy excise tax	60,000	60,000	75,358	15,358	87,080
Alcoholic beverage excise tax	35,000	35,000	32,764	(2,236)	39,796
Insurance premium tax	700,000	700,000	760,086	60,086	704,914
Financial institution tax	40,000	40,000	40,152	152	42,949
Interest and penalties	135,000	135,000	124,939	(10,061)	133,454
Total Taxes	8,689,000	8,689,000	9,259,261	570,261	8,648,918
Licenses and Permits					
Business licenses - alcoholic beverages	16,250	16,250	12,850	(3,400)	16,950
Non-business licenses and permits	17,500	17,500	21,722	4,222	22,861
Total Licenses and Permits	33,750	33,750	34,572	822	39,811
Intergovernmental					
Federal	-	-	-	-	-
State	9,875	9,875	8,556	(1,319)	9,875
Total Intergovernmental	9,875	9,875	8,556	(1,319)	9,875
Totals carried forward	8,732,625	8,732,625	9,302,389	569,764	8,698,604

(continued)

Emanuel County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

(continued)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	\$ 8,732,625	\$ 8,732,625	\$ 9,302,389	\$ 569,764	8,698,604
Revenues					
Charges for Services					
General government	-	-	144,976	144,976	144,971
Court costs, fees and charges	1,000	1,000	5,320	4,320	1,124
Election qualifying fees	3,500	3,500	-	(3,500)	18,000
Municipal election charges	34,000	34,000	36,626	2,626	37,468
Motor vehicle tag collection fees	-	-	-	-	-
Other:					
Commissions on tax collections	175,000	175,000	216,796	41,796	201,189
Other charges	-	-	50,225	50,225	832
Public safety	251,500	251,500	370,443	118,943	270,868
Utilities/enterprise-sanitation	560,000	560,000	534,510	(25,490)	491,983
Total Charges for Services	1,025,000	1,025,000	1,358,896	333,896	1,166,435
Fines and Forfeitures					
Court	560,000	560,000	654,381	94,381	532,361
Investment Earnings	18,500	18,500	68,777	50,277	36,886
Miscellaneous					
Rents and royalties	110,000	110,000	115,817	5,817	113,283
Other	40,500	40,500	82,076	41,576	342,362
Total Miscellaneous	150,500	150,500	197,893	47,393	455,645
Total Revenues	10,486,625	10,486,625	11,582,336	1,095,711	10,889,931
Other Financing Sources:					
Proceeds from the sale of capital assets	-	-	9,588	9,588	-
Insurance reimbursement	-	-	24,344	24,344	56,660
Issuance of note	-	-	-	-	-
Other Financing Sources:	-	-	33,932	33,932	56,660
Total Revenues and Other Financing Sources	\$ 10,486,625	\$ 10,486,625	\$ 11,616,268	\$ 1,129,643	\$ 10,946,591

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

	2018			Variance With Final Budget	2017
	Original Budget	Final Budget	Actual		Actual
Expenditures					
General Government					
Elections					
Personal services	\$ 70,485	\$ 70,485	\$ 69,444	\$ 1,041	\$ 86,494
Purchased/contracted services	25,900	25,900	30,155	(4,255)	24,489
Supplies	3,100	3,100	4,859	(1,759)	4,863
Total Elections	<u>99,485</u>	<u>99,485</u>	<u>104,458</u>	<u>(4,973)</u>	<u>115,846</u>
Financial Administration					
Personal services	402,800	402,800	407,783	(4,983)	388,708
Purchased/contracted services	89,850	89,850	84,011	5,839	113,857
Supplies	11,000	11,000	13,831	(2,831)	12,424
Capital outlay	3,500	3,500	-	3,500	-
Contributions to other agencies	-	-	-	-	-
Contingency	-	-	-	-	-
Total Financial Administration	<u>507,150</u>	<u>507,150</u>	<u>505,625</u>	<u>1,525</u>	<u>514,989</u>
Tax Administration					
Payments to other agencies	<u>36,000</u>	<u>36,000</u>	<u>-</u>	<u>36,000</u>	<u>35,111</u>
Computer Technology					
Personal services	79,030	79,030	78,188	842	77,716
Purchased/contracted services	26,470	26,470	32,587	(6,117)	9,437
Total Computer Technology	<u>105,500</u>	<u>105,500</u>	<u>110,775</u>	<u>(5,275)</u>	<u>87,153</u>
Human Resources					
Personal services	-	-	-	-	800,056
Purchased/contracted services	-	-	-	-	275,703
Supplies	-	-	-	-	459
Total Human Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,076,218</u>
Tax Commissioner					
Personal services	253,725	253,725	248,477	5,248	228,227
Purchased/contracted services	48,528	48,528	50,704	(2,176)	42,539
Supplies	5,000	5,000	5,119	(119)	4,158
Capital outlay	1,500	1,500	7,785	(6,285)	-
Total Tax Commissioner	<u>308,753</u>	<u>308,753</u>	<u>312,085</u>	<u>(3,332)</u>	<u>274,924</u>
Tax Assessor					
Personal services	221,190	221,190	201,400	19,790	213,817
Purchased/contracted services	157,150	157,150	137,470	19,680	60,306
Supplies	8,400	8,400	11,626	(3,226)	12,084
Capital outlay	9,000	9,000	-	9,000	-
Total Tax Assessor	<u>395,740</u>	<u>395,740</u>	<u>350,496</u>	<u>45,244</u>	<u>286,207</u>
Totals carried forward	<u>1,452,628</u>	<u>1,452,628</u>	<u>1,383,439</u>	<u>69,189</u>	<u>2,390,448</u>

(continued)

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

(continued)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 1,452,628	\$ 1,452,628	\$ 1,383,439	\$ 69,189	\$ 2,323,923
Expenditures					
Buildings and Plant					
Personal services	84,955	84,955	84,869	86	91,121
Purchased/contracted services	144,500	144,500	147,003	(2,503)	110,925
Supplies	154,800	154,800	158,103	(3,303)	166,389
Total Buildings and Plant	384,255	384,255	389,975	(5,720)	368,435
General Administration					
Personal services	120,000	120,000	114,206	5,794	116,345
Purchased/contracted services	254,000	254,000	247,228	6,772	236,973
Other	3,000	3,000	-	3,000	-
Total General Administration	374,000	374,000	361,434	12,566	353,318
Board of Equilization					
Purchased/contracted services	8,420	8,420	3,418	5,002	-
Total General Government	2,219,303	2,219,303	2,138,266	81,037	3,045,676
Judicial					
Superior Court					
Personal services	270,700	270,700	260,333	10,367	258,629
Purchased/contracted services	68,790	68,790	47,331	21,459	67,226
Supplies	6,000	6,000	3,277	2,723	5,275
Capital outlay	3,300	3,300	6,230	(2,930)	-
Other	55,820	55,820	60,293	(4,473)	59,752
Total Superior Court	404,610	404,610	377,464	27,146	390,882
State Court					
Personal services	75,139	75,139	68,934	6,205	75,199
Purchased/contracted services	24,465	24,465	17,228	7,237	22,727
Supplies	-	-	-	-	-
Total State Court	99,604	99,604	86,162	13,442	97,926
Magistrate Court					
Personal services	199,287	199,287	194,768	4,519	182,618
Purchased/contracted services	8,013	8,013	11,599	(3,586)	10,066
Supplies	3,000	3,000	3,562	(562)	3,709
Capital outlay	2,286	2,286	-	2,286	-
Total Magistrate Court	212,586	212,586	209,929	2,657	196,393
District Attorney					
Other	182,000	182,000	187,368	(5,368)	-
Totals carried forward	3,109,683	3,109,683	2,995,771	113,912	3,730,877

(continued)

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

(continued)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 3,109,683	\$ 3,109,683	\$ 2,995,771	\$ 113,912	\$ 3,556,519
Expenditures					
Judicial (Continued)					
Probate Court					
Personal services	146,500	146,500	145,183	1,317	142,804
Purchased/contracted services	14,900	14,900	12,643	2,257	12,185
Supplies	2,000	2,000	6,775	(4,775)	3,375
Capital outlay	3,500	3,500	-	3,500	-
Total Probate Court	<u>166,900</u>	<u>166,900</u>	<u>164,601</u>	<u>2,299</u>	<u>158,364</u>
Juvenile Court					
Purchased/contracted services	2,250	2,250	214	2,036	43,872
Other	33,872	33,872	36,585	(2,713)	-
Total Juvenile Court	<u>36,122</u>	<u>36,122</u>	<u>36,799</u>	<u>(677)</u>	<u>43,872</u>
Public Defender					
Purchased/contracted services	97,315	97,315	107,315	(10,000)	-
Total Judicial	<u>1,199,137</u>	<u>1,199,137</u>	<u>1,169,638</u>	<u>29,499</u>	<u>887,437</u>
Public Safety					
Sheriff					
Personal services	1,207,000	1,207,000	1,181,901	25,099	1,181,129
Purchased/contracted services	55,000	55,000	56,825	(1,825)	57,001
Supplies	147,500	147,500	235,508	(88,008)	228,388
Capital outlay	23,500	23,500	-	23,500	119,679
Total Sheriff	<u>1,433,000</u>	<u>1,433,000</u>	<u>1,474,234</u>	<u>(41,234)</u>	<u>1,586,197</u>
Special Detail					
Personal services	81,900	81,900	79,636	2,264	75,717
Inmates					
Transportation	<u>22,500</u>	<u>22,500</u>	<u>17,974</u>	<u>4,526</u>	<u>25,579</u>
Jail Operations					
Personal services	796,400	796,400	758,666	37,734	754,580
Purchased/contracted services	71,000	71,000	57,821	13,179	37,663
Supplies	307,000	307,000	395,427	(88,427)	342,330
Capital outlay	1,350	1,350	12,699	(11,349)	-
Total Jail Operations	<u>1,175,750</u>	<u>1,175,750</u>	<u>1,224,613</u>	<u>(48,863)</u>	<u>1,134,573</u>
Totals carried forward	<u>5,910,083</u>	<u>5,910,083</u>	<u>6,100,943</u>	<u>32,676</u>	<u>6,505,104</u>

(continued)

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

(continued)

	2018			Variance With Final Budget	2017
	Original Budget	Final Budget	Actual		Actual
Totals brought forward	\$ 5,910,083	\$ 5,910,083	\$ 6,100,943	\$ 32,676	\$ 5,881,107
Expenditures					
Public Safety					
Rural Fire Department					
Purchased/contracted services	114,500	114,500	76,912	37,588	52,459
Supplies	28,500	28,500	20,058	8,442	13,246
Capital outlay	20,000	20,000	-	20,000	-
Total Rural Fire Department	163,000	163,000	96,970	66,030	65,705
Animal Control					
Other	75,000	75,000	64,114	10,886	69,662
Total Animal Control	75,000	75,000	64,114	10,886	69,662
Emergency Management					
Personal services	4,725	4,725	4,650	75	4,650
Purchased/contracted services	3,400	3,400	16,081	(12,681)	8,070
Supplies	10,375	10,375	953	9,422	1,743
Total Emergency Management	18,500	18,500	21,684	(3,184)	14,463
Emergency Medical Services					
Purchased/contracted services	11,000	11,000	24,525	(13,525)	11,985
Supplies	56,743	56,743	69,430	(12,687)	58,261
Other	259,200	259,200	281,141	(21,941)	256,359
Total Emergency Medical Services	326,943	326,943	375,096	(48,153)	326,605
Coroner/Medical Examiner					
Personal services	23,550	23,550	20,697	2,853	23,320
Purchased/contracted services	14,400	14,400	17,189	(2,789)	15,755
Supplies	1,050	1,050	764	286	49
Total Coroner/Medical Examiner	39,000	39,000	38,650	350	39,124
Total Public Safety	3,212,693	3,212,693	3,392,971	(60,984)	3,221,866
Totals carried forward	6,532,526	6,532,526	6,697,457	58,605	6,396,666

(continued)

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

(continued)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 6,532,526	\$ 6,532,526	\$ 6,697,457	\$ 58,605	\$ 6,396,666
Expenditures					
Public Works					
Roadways and Walkways					
Personal services	992,100	992,100	942,121	49,979	1,000,329
Purchased/contracted services	34,500	34,500	73,473	(38,973)	66,749
Supplies	420,500	420,500	420,075	425	362,249
Capital outlay	-	-	-	-	-
Total Roadways and Walkways	<u>1,447,100</u>	<u>1,447,100</u>	<u>1,435,669</u>	<u>11,431</u>	<u>1,429,327</u>
Solid Waste					
Personal services	201,850	201,850	155,475	46,375	172,862
Purchased/contracted services	743,400	743,400	760,989	(17,589)	693,618
Supplies	64,675	64,675	65,417	(742)	139,065
Capital outlay	5,000	5,000	-	5,000	-
Total Solid Waste	<u>1,014,925</u>	<u>1,014,925</u>	<u>981,881</u>	<u>33,044</u>	<u>1,005,545</u>
Landfill Closing	<u>25,000</u>	<u>25,000</u>	<u>25,450</u>	<u>(450)</u>	
Maintenance and Shop					
Personal services	241,200	241,200	223,740	17,460	204,142
Purchased/contracted services	13,200	13,200	23,112	(9,912)	15,754
Supplies	33,300	33,300	36,389	(3,089)	35,176
Total Maintenance and Shop	<u>287,700</u>	<u>287,700</u>	<u>283,241</u>	<u>4,459</u>	<u>255,072</u>
Total Public Works	<u>2,749,725</u>	<u>2,749,725</u>	<u>2,726,241</u>	<u>48,484</u>	<u>2,689,944</u>
Culture and Recreation					
Other	<u>418,000</u>	<u>418,000</u>	<u>561,264</u>	<u>(143,264)</u>	<u>570,729</u>
Health and Welfare					
Health - public health administration	100,000	100,000	100,000	-	123,051
Intergovernmental welfare payments	20,500	20,500	19,500	1,000	25,000
Total Health and Welfare	<u>120,500</u>	<u>120,500</u>	<u>119,500</u>	<u>1,000</u>	<u>148,051</u>
Housing and Development					
Agricultural Resources					
Personal services	42,304	42,304	32,350	9,954	36,426
Purchased/contracted services	46,351	46,351	32,560	13,791	48,951
Supplies	7,616	7,616	8,026	(410)	6,643
Total Agricultural Resources	<u>96,271</u>	<u>96,271</u>	<u>72,936</u>	<u>23,335</u>	<u>92,020</u>
Totals carried forward	<u>9,917,022</u>	<u>9,917,022</u>	<u>10,177,398</u>	<u>(11,390)</u>	<u>9,897,410</u>

(continued)

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

(continued)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 9,917,022	\$ 9,917,022	\$ 10,177,398	\$ (11,390)	\$ 9,897,410
Expenditures					
Housing and Development					
Forest Resources					
Supplies	350	350	371	(21)	215
Other	30,653	30,653	60,233	(29,580)	10,121
Total Forest Resources	31,003	31,003	60,604	(29,601)	10,336
Economic Development					
Other	45,000	45,000	50,015	(5,015)	83,088
Airport					
Other	100,000	100,000	138,237	(38,237)	133,249
Code Enforcement					
Personal services	49,611	49,611	53,375	(3,764)	48,739
Purchased/contracted services	7,600	7,600	5,530	2,070	5,043
Supplies	5,500	5,500	3,941	1,559	5,347
Total Code Enforcement	62,711	62,711	62,846	(135)	59,129
Total Housing and Development	334,985	334,985	384,638	(49,653)	377,822
Intergovernmental					
Other	-	-	44,175	(44,175)	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Total Expenditures	10,155,736	10,155,736	10,533,275	(128,553)	10,183,212
Other Financing Uses					
Transfers out	-	-	-	-	1,156,534
Total Expenditures and Other Financing Uses	\$ 10,155,736	\$ 10,155,736	\$ 10,533,275	\$ (128,553)	\$ 11,339,746

Emanuel County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2018
(With Comparative Totals At September 30, 2017)

	2018					2017	
	Development Authority	Enhanced 911	Juvenile Service	Jail	Drug Education	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Assets							
Cash and cash equivalents	\$ 155,574	\$ 164,090	\$ 16,399	\$ 101,782	\$ 39,607	\$ 477,452	\$ 114,307
Receivables:							
Accounts	-	-	-	-	-	-	57,501
Total Assets	<u>\$ 155,574</u>	<u>\$ 164,090</u>	<u>\$ 16,399</u>	<u>\$ 101,782</u>	<u>\$ 39,607</u>	<u>\$ 477,452</u>	<u>\$ 171,808</u>
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ -	\$ 5,716	\$ -	\$ 13,865	\$ -	\$ 19,581	\$ 3,742
Accrued expenditures	-	7,200	-	-	-	7,200	3,273
Total Liabilities	-	12,916	-	13,865	-	26,781	7,015
Fund Balances							
Restricted	155,574	151,174	16,399	87,917	39,607	450,671	164,793
Total Liabilities and Fund Balances	<u>\$ 155,574</u>	<u>\$ 164,090</u>	<u>\$ 16,399</u>	<u>\$ 101,782</u>	<u>\$ 39,607</u>	<u>\$ 477,452</u>	<u>\$ 171,808</u>

Emanuel County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2018
(With Comparative Totals For the Year Ended September 30, 2017)

	2018					2017	
	Development Authority	Enhanced 911	Juvenile Service	Jail	Drug Education	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues							
Property taxes	\$ 609,012	\$ -	\$ -	\$ -	\$ -	609,012	\$ -
Charges for services	-	415,947	850	-	-	416,797	338,941
Fines and forfeitures	-	-	-	57,710	9,843	67,553	63,718
Investment earnings	1,339	-	70	289	146	1,844	373
Total Revenues	610,351	415,947	920	57,999	9,989	1,095,206	403,032
Expenditures							
Current:							
Public safety	-	513,204	650	-	-	513,854	515,494
Housing and development	454,777	-	-	-	-	454,777	-
Capital Outlay	-	-	-	32,865	-	32,865	14,499
Total Expenditures	454,777	513,204	650	32,865	-	1,001,496	529,993
Excess (Deficiency) of Revenues Over (Under) Expenditures	155,574	(97,257)	270	25,134	9,989	93,710	(126,961)
Other Financing Sources							
Transfers in	-	192,533	-	-	-	192,533	248,122
Net Change in Fund Balances	155,574	95,276	270	25,134	9,989	286,243	121,161
Fund Balances Beginning of Year	-	55,898	16,129	62,783	29,618	164,428	43,632
Fund Balances End of Year	\$ 155,574	\$ 151,174	\$ 16,399	\$ 87,917	\$ 39,607	\$ 450,671	\$ 164,793

Emanuel County, Georgia
2003 Chip Grant Fund
Comparative Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 365</u>
Fund Balances		
Restricted for capital outlay	<u>\$ -</u>	<u>\$ 365</u>

Emanuel County, Georgia
2003 Chip Grant Fund
Comparative Statement of Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Fund Balances Beginning of Year	<u>\$ -</u>	<u>\$ 365</u>
Fund Balances End of Year	<u><u>\$ -</u></u>	<u><u>\$ 365</u></u>

Emanuel County, Georgia
Emergency 911 Fund
Comparative Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 164,090	\$ 18,997
Accounts receivable	<u>-</u>	<u>43,916</u>
Total Assets	<u>\$ 164,090</u>	<u>\$ 62,913</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 5,716	\$ 3,742
Accrued expenditures	<u>7,200</u>	<u>3,273</u>
Total Liabilities	12,916	7,015
Fund Balances		
Restricted for public safety	<u>151,174</u>	<u>55,898</u>
Total Liabilities and Fund Balances	<u>\$ 164,090</u>	<u>\$ 62,913</u>

Emanuel County, Georgia
Emergency 911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 326,722	\$ 326,722	\$ 415,947	\$ 89,225	\$ 337,469
Expenditures					
Current:					
Public safety	529,255	529,255	513,204	16,051	514,434
Excess (Deficiency) of Revenues Over (Under) Expenditures	(202,533)	(202,533)	(97,257)	105,276	(176,965)
Other Financing Sources					
Transfers in	202,533	202,533	192,533	(10,000)	189,596
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	95,276	<u>\$ 95,276</u>	12,631
Fund Balances Beginning of Year			<u>55,898</u>		<u>43,267</u>
Fund Balances End of Year			<u>\$ 151,174</u>		<u>\$ 55,898</u>

Emanuel County, Georgia
Juvenile Services Fund
Comparative Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	<u>\$ 16,399</u>	<u>\$ 16,129</u>
Fund Balances		
Restricted for capital outlay	<u>\$ 16,399</u>	<u>\$ 16,129</u>

Emanuel County, Georgia
Juvenile Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget	
Revenues					
Charges for services	\$ 1,000	\$ 1,000	\$ 850	\$ (150)	\$ 1,472
Investment earnings			70	70	76
Total Revenues	1,000	1,000	920	(80)	1,548
Expenditures					
Current:					
Public safety	-	-	650	(650)	1,060
Excess of Revenues Over Expenditures	1,000	1,000	270	(730)	488
Other Financing Sources					
Transfers in	-	-	-	-	15,641
Net Change in Fund Balances	<u>\$ 1,000</u>	<u>\$ 1,000</u>	270	<u>\$ (730)</u>	16,129
Fund Balances Beginning of Year			16,129		-
Fund Balances End of Year			<u>\$ 16,399</u>		<u>\$ 16,129</u>

Emanuel County, Georgia
Jail Fund
Comparative Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 101,782	\$ 52,013
Accounts receivable	<u>-</u>	<u>10,770</u>
Total Assets	<u>\$ 101,782</u>	<u>\$ 62,783</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 13,865	\$ -
Fund Balances		
Restricted for capital outlay	<u>87,917</u>	<u>62,783</u>
Total Liabilities and Fund Balances	<u>\$ 101,782</u>	<u>\$ 62,783</u>

Emanuel County, Georgia
Jail Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget	
Revenues					
Fines and forfeitures	\$ 30,000	\$ 30,000	\$ 57,710	\$ 27,710	\$ 46,939
Investment earnings			289	289	207
Total Revenues	30,000	30,000	57,999	27,999	47,146
Expenditures					
Capital Outlay	40,000	40,000	32,865	7,135	14,499
Excess of Revenues Over Expenditures	(10,000)	(10,000)	25,134	35,134	32,647
Other Financing Sources					
Transfers in	-	-	-	-	30,136
Net Change in Fund Balances	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	25,134	<u>\$ 35,134</u>	62,783
Fund Balances Beginning of Year			62,783		-
Fund Balances End of Year			<u>\$ 87,917</u>		<u>\$ 62,783</u>

Emanuel County, Georgia
Drug Education Fund
Comparative Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	39,607	\$ 26,803
Accounts receivable	-	2,815
	<u>\$ 39,607</u>	<u>\$ 29,618</u>
Total Assets		
	<u>\$ 39,607</u>	<u>\$ 29,618</u>
Fund Balances		
Restricted for capital outlay	<u>\$ 39,607</u>	<u>\$ 29,618</u>

Emanuel County, Georgia
Drug Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2018
(With Comparative Actual Amounts for The Year Ended September 30, 2017)

	2018			Variance With Final Budget	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Fines and forfeitures	\$ 10,000	\$ 10,000	\$ 9,843	\$ (157)	\$ 16,779
Investment earnings			146	146	90
Total Revenues	10,000	10,000	9,989	(11)	16,869
Expenditures					
Current:					
Public safety	10,000	10,000	-	10,000	-
Excess of Revenues Over Expenditures	-	-	9,989	9,989	16,869
Other Financing Sources					
Transfers in	-	-	-	-	12,749
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	9,989	<u>\$ 9,989</u>	29,618
Fund Balances Beginning of Year			<u>29,618</u>		<u>-</u>
Fund Balances End of Year			<u>\$ 39,607</u>		<u>\$ 29,618</u>

Emanuel County, Georgia
Combining Balance Sheet
Major Funds
For the Year Ended September 30, 2018

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>
Assets			
Cash and cash equivalents	\$ 477,452	\$ 1,882,858	\$ 2,360,310
Accounts receivable	-	-	-
Total Assets	<u>\$ 477,452</u>	<u>\$ 1,882,858</u>	<u>\$ 2,360,310</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 19,581	\$ 24,607	\$ 44,188
Accrued expenditures	<u>7,200</u>	<u>-</u>	<u>7,200</u>
Total Liabilities	26,781	24,607	51,388
Fund Balances			
Restricted	<u>450,671</u>	<u>1,858,251</u>	<u>2,308,922</u>
Total Liabilities and Fund Balances	<u>\$ 477,452</u>	<u>\$ 1,882,858</u>	<u>\$ 2,360,310</u>

Emanuel County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Major Funds
For the Year Ended September 30, 2018

	Special Revenue	Capital Projects	Total Nonmajor Funds
Revenues			
Charges for services	\$ 416,797	\$ -	\$ 416,797
Property taxes	609,012	-	609,012
Sales taxes	-	585,999	585,999
Intergovernmental	-	1,137,202	1,137,202
Fines and forfeitures	67,553	-	67,553
Investment earnings	1,844	193,764	195,608
Total Revenues	<u>1,095,206</u>	<u>1,916,965</u>	<u>3,012,171</u>
Expenditures			
Current:			
Public safety	513,854	-	513,854
Public works	-	170,416	170,416
Housing and development	454,777	-	454,777
Capital Outlay	32,865	433,120	465,985
Debt Service:			
Principal		180,274	180,274
Interest		29,036	29,036
Total Expenditures	<u>1,001,496</u>	<u>812,846</u>	<u>1,814,342</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>93,710</u>	<u>1,104,119</u>	<u>1,197,829</u>
Other Financing Sources (Uses)			
Proceeds from the sale of capital assets	-	33,175	33,175
Transfers in	192,533	103,800	296,333
Transfers out	-	(103,800)	(103,800)
Total Other Financing Sources (Uses)	<u>192,533</u>	<u>33,175</u>	<u>225,708</u>
Net Change in Fund Balances	286,243	1,137,294	1,423,537
Fund Balances Beginning of Year	<u>164,428</u>	<u>720,957</u>	<u>885,385</u>
Fund Balances End of Year	<u><u>\$ 450,671</u></u>	<u><u>\$ 1,858,251</u></u>	<u><u>\$ 2,308,922</u></u>

Emanuel County, Georgia
SPLOST 5 Fund
Comparative Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	857,133	\$ 1,110,427
Investments	-	1,017,875
Sales taxes receivable	-	200,090
Total Assets	<u>\$ 857,133</u>	<u>\$ 2,328,392</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 106,627
Fund Balances		
Restricted for capital outlay	<u>857,133</u>	<u>2,221,765</u>
Total Liabilities and Fund Balances	<u>\$ 857,133</u>	<u>\$ 2,328,392</u>

Emanuel County, Georgia
SPLOST 5 Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
Revenues		
Sales taxes	\$ 609,047	\$ 2,307,538
Investment earnings	9,877	10,914
Miscellaneous	16,160	-
Total Revenues	635,084	2,318,452
Expenditures		
Current:		
General government	-	44,214
Public safety	-	-
Public works	29,793	-
Intergovernmental	276,153	1,522,027
Capital Outlay	474,377	501,609
Debt Service:		
Principal	1,124,329	947,561
Interest	95,064	135,417
Total Expenditures	1,999,716	3,150,828
(Deficiency) of Revenues (Under) Expenditures	(1,364,632)	(832,376)
Other Financing Sources		
Inception of capital lease	-	162,228
Net Change in Fund Balances	(1,364,632)	(670,148)
Fund Balances Beginning of Year	2,221,765	2,891,913
Fund Balances End of Year	\$ 857,133	\$ 2,221,765

Emanuel County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2018

	LMIG	T-SPLOST	Local Resources	Total Nonmajor Capital Projects Funds
Assets				
Cash and cash equivalents	\$ 1,037,888	\$ 573,533	\$ 271,437	\$ 1,882,858
Accounts receivable	-	-	-	-
Total Assets	<u>\$ 1,037,888</u>	<u>\$ 573,533</u>	<u>\$ 271,437</u>	<u>\$ 1,882,858</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 17,493	\$ 7,114	\$ -	\$ 24,607
Fund Balances				
Restricted	-	566,419	271,437	837,856
Total Liabilities and Fund Balances	<u>\$ 17,493</u>	<u>\$ 573,533</u>	<u>\$ 271,437</u>	<u>\$ 862,463</u>

Emanuel County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2018

	2006 Chips Grant	LMIG	T-SPLOST	Local Resources	Total Nonmajor Capital Projects Funds
Revenues					
Sales taxes	\$ -	\$ -	\$ 585,999	\$ -	\$ 585,999
Intergovernmental	-	1,137,202	-	-	1,137,202
Miscellaneous	-	-	-	193,764	193,764
Total Revenues	-	1,137,202	585,999	193,764	1,916,965
Expenditures					
Current:					
Public works	-	-	170,416	-	170,416
Capital Outlay	365	273,711	159,044	-	433,120
Debt Service:					
Principal	-	-	180,274	-	180,274
Interest	-	-	29,036	-	29,036
Total Expenditures	365	273,711	538,770	-	812,846
Excess (Deficiency) of Revenues Over (Under) Expenditures	(365)	863,491	47,229	193,764	1,104,119
Other Financing Sources (Uses)					
Proceeds from the sale of capital assets	-	-	-	33,175	33,175
Transfers in	-	103,800	-	-	103,800
Transfers out	-	-	(103,800)	-	(103,800)
Totals Other Financing Sources (Uses)	-	103,800	(103,800)	33,175	33,175
Net Change in Fund Balances	(365)	967,291	(56,571)	226,939	1,137,294
Fund Balances Beginning of Year	365	53,104	622,990	44,498	720,957
Fund Balances End of Year	\$ -	\$ 1,020,395	\$ 566,419	\$ 271,437	\$ 1,858,251

Emanuel County, Georgia
LMIG Fund
Comparative Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 1,037,888	\$ 178,721
Investments	-	-
Sales taxes receivable	-	-
Total Assets	<u>\$ 1,037,888</u>	<u>\$ 178,721</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 17,493	\$ 125,617
Fund Balances		
Restricted for capital outlay	<u>1,020,395</u>	<u>53,104</u>
Total Liabilities and Fund Balances	<u>\$ 1,037,888</u>	<u>\$ 178,721</u>

Emanuel County, Georgia
LMIG Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Revenues		
Sales taxes	\$ -	\$ -
<i>Intergovernmental</i>	<u>1,137,202</u>	<u>1,096,582</u>
Total Revenues	<u>1,137,202</u>	<u>1,096,582</u>
Expenditures		
Current:		
General government	-	-
Public safety	-	-
Public works	-	57,319
Intergovernmental	-	-
Capital Outlay	273,711	1,231,583
Debt Service:		
Principal	-	-
Interest	<u>-</u>	<u>-</u>
Total Expenditures	<u>273,711</u>	<u>1,288,902</u>
(Deficiency) of Revenues (Under) Expenditures	<u>863,491</u>	<u>(192,320)</u>
Other Financing Sources (Uses)		
Transfers in	103,800	245,424
	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>103,800</u>	<u>245,424</u>
Net Change in Fund Balances	967,291	53,104
Fund Balances Beginning of Year	<u>53,104</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 1,020,395</u>	<u>\$ 53,104</u>

Emanuel County, Georgia
T-SPLOST Fund
Comparative Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 573,533	\$ 595,557
Sales taxes receivable	<u>-</u>	<u>45,262</u>
Total Assets	<u>\$ 573,533</u>	<u>\$ 640,819</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 7,114	\$ 17,829
Fund Balances		
Restricted for capital outlay	<u>566,419</u>	<u>622,990</u>
Total Liabilities and Fund Balances	<u>\$ 573,533</u>	<u>\$ 640,819</u>

Emanuel County, Georgia
T-SPLOST Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
Revenues		
Sales taxes	\$ 585,999	\$ 805,407
Investment earnings	-	8
Total Revenues	<u>585,999</u>	<u>805,415</u>
Expenditures		
Current:		
General government	-	-
Public safety	-	-
Public works	170,416	231,890
Intergovernmental	-	-
Capital Outlay	159,044	402,184
Debt Service:		
Principal	180,274	173,633
Interest	29,036	37,706
Total Expenditures	<u>538,770</u>	<u>845,413</u>
(Deficiency) of Revenues (Under) Expenditures	<u>47,229</u>	<u>(39,998)</u>
Other Financing Sources (Uses)		
Transfers in	-	838,740
Transfers out	(103,800)	(175,752)
Total Other Financing Sources (Uses)	<u>(103,800)</u>	<u>662,988</u>
Net Change in Fund Balances	(56,571)	622,990
Fund Balances Beginning of Year	<u>622,990</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 566,419</u>	<u>\$ 622,990</u>

Emanuel County, Georgia
Local Resources Fund
Comparative Balance Sheet
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	<u>\$ 271,437</u>	<u>\$ 44,498</u>
 Fund Balances		
Restricted for capital outlay	<u>\$ 271,437</u>	<u>\$ 44,498</u>

Emanuel County, Georgia
Local Resources Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Revenues		
Miscellaneous	\$ 193,764	\$ -
Other Financing Sources		
Proceeds from the sale of capital assets	<u>33,175</u>	<u>44,498</u>
Net Change in Fund Balances	226,939	44,498
Fund Balances Beginning of Year	<u>44,498</u>	<u>-</u>
Fund Balances End of Year	<u><u>\$ 271,437</u></u>	<u><u>\$ 44,498</u></u>

Emanuel County, Georgia
Development Authority of Emanuel County
and the City of Swainsboro Fund
Comparative Statement of Net Position
September 30, 2018 and 2017

	2018	2017
Assets		
Current Assets:		
Cash and cash equivalents	\$ 1,206,411	\$ 901,086
Receivables:		
Notes	156,459	211,338
Interfund	57,886	57,886
Land and building held for resale	994,672	994,672
Total Current Assets	2,415,428	2,164,982
Liabilities		
Current Liabilities:		
Accrued expenses payable	-	2,583
Interfund payable	516,705	516,705
GEFA notes payable	-	-
Total Current Liabilities	516,705	519,288
Long-term Debt		
GEFA notes payable	257,831	-
Total Liabilities	774,536	519,288
Net Position		
Unrestricted	\$ 1,640,892	\$ 1,645,694

Emanuel County, Georgia
Development Authority of Emanuel County
and the City of Swainsboro Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended September 30, 2018 and 2017

	2018	2017
Operating Revenues		
Rental income	\$ 49,476	\$ 66,094
Operating Expenses		
Personal services	132,659	132,557
Purchased services and supplies	1,583,323	414,759
Total Operating Expenses	1,715,982	547,316
Operating (Loss)	(1,666,506)	(481,222)
Non-operating Revenues (Expenses)		
Operating grants	1,628,574	507,058
Investment earnings	3,125	1,314
Miscellaneous	30,005	-
Total Non-operating Revenues (Expenses)	1,661,704	508,372
Change in Net Position	(4,802)	27,150
Net Position Beginning of Year	1,645,694	1,618,544
Net Position End of Year	\$ 1,640,892	\$ 1,645,694

Emanuel County, Georgia
Development Authority of Emanuel County
and the City of Swainsboro Fund
Comparative Statement of Cash Flows
For the Years Ended September 30, 2018 and 2017

	2018	2017
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 49,476	\$ 30,705
Cash payments for personal services	(132,659)	(132,557)
Cash payments for goods and services	(1,585,906)	(420,672)
Net Cash Provided by (Used in) Operating Activities	(1,669,089)	(522,524)
Cash Flows from Noncapital Financing Activities		
Operating grants	1,628,574	507,058
Miscellaneous	30,005	-
Total Cash Flows from Noncapital Financing Activities	1,658,579	507,058
Cash Flows from Capital and Related Financing Activities		
Receipts on notes receivable	54,879	
Proceeds from GEFA loan	257,831	-
Cash Flows from Capital and Related Financing Activities	312,710	-
Cash Flows from Investing Activities		
Investment earnings	3,125	1,314
Net Increase (Decrease) in Cash and Cash Equivalents	305,325	(14,152)
Cash and Cash Equivalents Beginning of Year	901,086	915,238
Cash and Cash Equivalents End of Year	\$ 1,206,411	\$ 901,086
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	\$ (1,666,506)	\$ (481,222)
(Increase) Decrease in Assets:		
Land and building held for resale	-	-
Notes receivable	-	(35,388)
Increase (Decrease) in Liabilities:		
Accounts payable		(3,500)
Accrued expenses	(2,583)	(2,414)
Net Cash Provided by (Used in) Operating Activities	\$ (1,669,089)	\$ (522,524)

Emanuel County, Georgia
Emanuel County Development Authority Fund
Comparative Statement of Net Position
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Current Assets:		
Interfund receivables	\$ 516,705	\$ 516,705
Land and building held for resale	<u>760,310</u>	<u>760,310</u>
Total Current Assets	<u>1,277,015</u>	<u>1,277,015</u>
Liabilities		
Current Liabilities:		
Interfund payables	<u>211,161</u>	<u>211,161</u>
Net Position		
Unrestricted	<u>\$ 1,065,854</u>	<u>\$ 1,065,854</u>
	1	

Emanuel County, Georgia
Emanuel County Development Authority Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Operating Revenues		
Charges for services	\$ -	\$ -
Operating Expenses		
Purchased services	-	-
Operating Income	-	-
Non-operating Expenses		
Interest expense	-	-
Change in Net Position	-	-
Net Position Beginning of Year	<u>1,065,854</u>	<u>1,065,854</u>
Net Position End of Year	<u>\$ 1,065,854</u>	<u>\$ 1,065,854</u>

Emanuel County, Georgia
Emanuel County Development Authority Fund
Comparative Statement of Cash Flows
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ -	\$ -
Cash payments for purchased services	-	-
Net Cash Provided by (Used in) Operating Activities	-	-
Cash Flows from Capital and Related Financing Activities		
Interest	-	-
Principal on bonds payable	-	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	-	-
Cash and Cash Equivalents Beginning of Year	-	-
Cash and Cash Equivalents End of Year	\$ -	\$ -
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities		
Operating Income	\$ -	\$ -
(Increase) Decrease in Assets:		
Notes receivable	-	-
Interest receivable	-	-
(Decrease) Increase in Assets:		
Accrued payables	-	-
Net Cash Provided by (Used in) Operating Activities	\$ -	\$ -

Emanuel County, Georgia
Emanuel County Revolving Loan Fund
Comparative Statement of Net Position
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 47,592	\$ 345,168
Noncurrent Assets:		
Notes receivable	<u>426,151</u>	<u>473,748</u>
Total Assets	<u>473,743</u>	<u>818,916</u>
Net Position		
Unrestricted	<u>\$ 473,743</u>	<u>\$ 818,916</u>

Emanuel County, Georgia
Emanuel County Revolving Loan Fund
Comparative Statement of Revenues,
and Changes in Fund Net Position
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Non-operating Revenues		
Investment earnings	\$ 19,827	\$ 13,315
Expenses		
Capital Outlay	<u>365,000</u>	<u>-</u>
Operating Income (Loss)	(345,173)	13,315
Net Position Beginning of Year, as Restated	<u>818,916</u>	<u>805,601</u>
Net Position End of Year	<u><u>\$ 473,743</u></u>	<u><u>\$ 818,916</u></u>

Emanuel County, Georgia
Emanuel County Revolving Loan Fund
Comparative Statement of Cash Flows
For the Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Collection of notes receivable	\$ 47,592	\$ 68,330
Cash Flows from Noncapital Financing Activities		
	(365,000)	-
Cash Flows from Investing Activities		
Investment earnings	19,827	13,315
Net Increase (Decrease) in Cash and Cash Equivalents	(297,581)	81,645
Cash and Cash Equivalents Beginning of Year	345,173	263,528
Cash and Cash Equivalents End of Year	<u>\$ 47,592</u>	<u>\$ 345,173</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income	\$ -	\$ -
(Increase) Decrease in Assets:		
Notes receivables	47,592	68,330
Net Cash Provided by (Used in) Operating Activities	<u>\$ 47,592</u>	<u>\$ 68,330</u>

Emanuel County, Georgia
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended September 30, 2018

	Tax Commissioner			
	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
Assets				
Cash and cash equivalents	\$ 47,593	\$ 17,854,465	\$ 17,919,562	\$ (17,504)
Liabilities				
Intergovernmental payable	\$ 47,593	\$ 17,854,465	\$ 17,919,562	\$ (17,504)
Probate Court				
	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
Assets				
Cash and cash equivalents	\$ 476	\$ 80,683	\$ 80,887	\$ 272
Liabilities				
Due to others	\$ 476	\$ 80,683	\$ 80,887	\$ 272
Clerk of Superior Court				
	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
Assets				
Cash and cash equivalents	\$ 357,198	\$ 1,330,925	\$ 1,118,040	\$ 570,083
Liabilities				
Due to others	\$ 357,198	\$ 1,330,925	\$ 1,118,040	\$ 570,083

(continued)

(continued)

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EMANUEL COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL SALES TAX PROCEEDS
September 30, 2018

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES		ESTIMATED PERCENTAGE OF COMPLETION
			PRIOR YEARS	CURRENT YEAR	
PROJECTS UNDER 2010 REFERENDUM					
General Obligation Bonds	\$ 828,379	\$ 828,379	\$ 986,083	\$ 695,000	\$ 1,681,083
Hospital Authority Bonds	4,775,062	4,775,062	5,684,077	149,329	5,833,406
SPLOST Bond Principal	1,560,000	1,560,000	3,501,033	280,000	3,781,033
Interest	1,000,000	1,000,000	530,890	95,064	625,954
City of Adrian	232,996	232,996	168,645	14,995	183,640
City of Garfield	66,000	66,000	50,951	4,248	55,199
City of Nunez	63,008	63,008	57,696	4,055	61,751
City of Oak Park	151,402	151,402	119,678	9,744	129,422
City of Stillmore	292,832	292,832	192,582	18,846	211,428
City of Summertown	61,378	61,378	47,890	3,950	51,840
City of Swainsboro	2,728,866	2,728,866	2,204,249	175,622	2,379,871
City of Twin City	694,456	694,456	538,091	44,693	582,784
County Buildings	2,565,621	2,565,621	1,802,708	504,170	2,306,878
Solid Waste	100,000	100,000	223,601		223,601
Airport Hanger and Infrastructure	1,000,000	1,000,000	1,851,366		1,851,366
	<u>\$ 16,120,000</u>	<u>\$ 16,120,000</u>	<u>\$ 17,959,540</u>	<u>\$ 1,999,716</u>	<u>\$ 19,959,256</u>
					<u>63%</u>

Stacie W. Avery
Certified Public Accountant
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Swainsboro, GA 30401

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*

The Commissioners of Emanuel County
Emanuel County, Georgia

I 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 the Governmental Audit 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 Emanuel County, Georgia, as of and for the year ended September 30, 2018 and the related notes to the financial statements, which collectively comprise the Emanuel County, Georgia's basic financial statements and have issued my report thereon dated April 15, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, I considered Emanuel County, Georgia's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Emanuel County, Georgia's internal control. Accordingly, I do not express an opinion on the effectiveness of Emanuel 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.

My consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Emanuel County, Georgia's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances 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 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 with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Stacie Avery CPA". The signature is written in a cursive, flowing style.

Stacie W. Avery, Certified Public Accountant
Swainsboro, GA
April 15, 2019