

**EMANUEL COUNTY, GEORGIA**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Emanuel County, Georgia  
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For The Year Ended September 30, 2019

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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, 2019 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, 2019, 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 March 26, 2020 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.

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

March 26, 2020

**Emanuel County, Georgia**  
**Statement of Net Position**  
**September 30, 2019**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Health Department
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents (Note 3A)	\$ 7,939,111	\$ 876,526	\$ 8,815,637	\$ 749,445
Investments	3,147,725	-	3,147,725	-
Receivables:				
Accounts	104,464	-	104,464	99,143
Property taxes	7,150,609	-	7,150,609	-
Sales taxes	332,595	-	332,595	-
Intergovernmental	938,784	89,209	1,027,993	-
Notes receivable	-	362,320	362,320	-
Interfund	153,275	574,591	727,866	-
Inventory	41,655	-	41,655	-
Land held for resale	-	1,644,982	1,644,982	-
<b>Total Current Assets</b>	<b>19,808,218</b>	<b>3,547,628</b>	<b>23,355,846</b>	<b>848,588</b>
<b>Non-current Assets</b>				
Notes receivable	-	-	-	-
Capital assets (Note 3E)				
Nondepreciable	1,289,401	-	1,289,401	-
Depreciable, net	13,467,629	-	13,467,629	101,698
SEAD-OPEB	-	-	-	50,421
<b>Total Non-current Assets</b>	<b>14,757,030</b>	<b>-</b>	<b>14,757,030</b>	<b>152,119</b>
<b>Total Assets</b>	<b>34,565,248</b>	<b>3,547,628</b>	<b>38,112,876</b>	<b>1,000,707</b>
<b>Deferred outflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>299,447</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>34,565,248</b>	<b>3,547,628</b>	<b>38,112,876</b>	<b>1,300,154</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts payable	603,560	-	603,560	12,694
Accrued expenses payable	88,555	453	89,008	-
Other payable	234,371	-	234,371	-
Intergovernmental payable	-	-	-	33,423
Compensated absences payable	177,049	-	177,049	33,277
Notes payable	184,386	-	184,386	-
<b>Total Current Liabilities</b>	<b>1,287,921</b>	<b>453</b>	<b>1,288,374</b>	<b>79,394</b>
<b>Long-Term Liabilities (Note 3G) (net of current portion)</b>				
Landfill postclosure care costs payable	1,065,623	-	1,065,623	-
Compensated absences payable	44,262	-	44,262	33,277
Notes payable	1,106,128	-	1,106,128	-
SEA-OPEB payable	-	-	-	439,392
Net pension liability	-	-	-	749,894
<b>Total Long-Term Liabilities</b>	<b>2,216,013</b>	<b>-</b>	<b>2,216,013</b>	<b>1,222,563</b>
<b>Total Liabilities</b>	<b>3,503,934</b>	<b>453</b>	<b>3,504,387</b>	<b>1,301,957</b>
<b>Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>337,937</b>
<b>Total Liabilities and Deferred Outflows of Resources</b>	<b>3,503,934</b>	<b>453</b>	<b>3,504,387</b>	<b>1,639,894</b>
<b>Net Position</b>				
Net investment in capital assets (Note 3J)	13,466,516	-	13,466,516	101,698
Restricted for:				
Capital projects	3,506,016	-	3,506,016	-
Public safety	382,614	-	382,614	-
Health and welfare	-	-	-	693,235
Housing and development	409,589	-	409,589	-
Unrestricted	13,296,579	2,045,889	15,342,468	(1,101,396)
<b>Total Net Position</b>	<b>\$ 31,061,314</b>	<b>\$ 2,045,889</b>	<b>\$ 33,107,203</b>	<b>\$ (306,463)</b>

See accompanying notes to the basic financial statements

**Emanuel County, Georgia**  
**Statement of Activities**  
**For the Year Ended September 30, 2019**

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	Primary Government Business-type Activities	Component Units
<b>Primary Government</b>							
<b>Governmental Activities</b>							
General government	\$ 2,373,491	\$ 607,584	\$ -	\$ -	\$ (1,765,907)	\$ -	\$ (1,765,907)
Judicial	1,262,684	-	-	-	(1,262,684)	-	(1,262,684)
Public safety	4,237,287	2,465,864	59,924	-	(1,711,499)	-	(1,711,499)
Public works	6,086,123	526,286	-	1,522,493	(4,037,344)	-	(4,037,344)
Health and welfare	1,113,361	-	-	-	(1,113,361)	-	(1,113,361)
Culture and recreation	539,873	-	-	-	(539,873)	-	(539,873)
Housing and development	1,731,208	-	-	-	(1,731,208)	-	(1,731,208)
Interest	28,499	-	-	-	(28,499)	-	(28,499)
<b>Total Governmental Activities</b>	<b>17,372,526</b>	<b>3,599,734</b>	<b>59,924</b>	<b>1,522,493</b>	<b>(12,190,375)</b>	<b>-</b>	<b>(12,190,375)</b>
<b>Business-type Activities</b>							
Development Authority of Emanuel County and the City of Statesboro	1,842,842	45,884	629,643	-	-	(1,167,315)	(1,167,315)
Emanuel County Development Authority	-	-	-	-	-	-	-
Emanuel County Revolving Loan	-	-	-	-	-	-	-
<b>Total Business-type Activities</b>	<b>1,842,842</b>	<b>45,884</b>	<b>629,643</b>	<b>-</b>	<b>-</b>	<b>(1,167,315)</b>	<b>(1,167,315)</b>
<b>Total Primary Government</b>	<b>\$ 19,215,368</b>	<b>\$ 3,645,618</b>	<b>\$ 689,567</b>	<b>\$ 1,522,493</b>	<b>(12,190,375)</b>	<b>(1,167,315)</b>	<b>(13,357,690)</b>
<b>Component Unit</b>							
Department of Public Health	\$ 882,985	\$ 571,717	\$ 558,690	\$ -	-	-	247,422
<b>General Revenues</b>							
Property taxes levied for general government purposes					8,549,840	-	8,549,840
Sales taxes					4,621,696	-	4,621,696
Insurance premium tax					817,019	-	817,019
Other taxes					240,009	-	240,009
Unrestricted investment earnings					338,870	22,610	361,480
Proceeds from the disposition of capital assets					90,059	-	90,059
Insurance reimbursement					22,565	-	22,565
Miscellaneous					296,921	10,105	307,026
<b>Total General Revenues</b>					<b>14,976,979</b>	<b>32,715</b>	<b>15,009,694</b>
<b>Change in Net Position</b>					<b>2,786,604</b>	<b>(1,134,600)</b>	<b>248,194</b>
<b>Net Position, Beginning, as Restated</b>					<b>28,274,710</b>	<b>3,180,489</b>	<b>31,455,199</b>
<b>Net Position End of Year</b>					<b>\$ 31,061,314</b>	<b>\$ 2,045,889</b>	<b>\$ 33,107,203</b>
							<b>\$ (306,463)</b>

See accompanying notes to the basic financial statements



Emanuel County, Georgia  
Balance Sheet  
Governmental Funds  
September 30, 2019  
(With Comparative Totals at September 30, 2018)

	2019				2018	
	General	SPLOST 5	SPLOST 6	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash and cash equivalents	\$ 3,896,062	\$ 328,672	1,659,834	\$ 2,054,543	\$ 7,939,111	\$ 7,268,884
Restricted cash	-	-	-	-	-	-
Investments	3,147,725	-	-	-	3,147,725	3,075,225
Receivables:						
Accounts	43,314	-	-	61,150	104,464	273,132
Property taxes	6,346,748	-	-	803,861	7,150,609	6,249,902
Sales taxes	108,198	-	224,397	-	332,595	-
Intergovernmental	938,784	-	-	-	938,784	760,086
Interfund	153,275	-	-	-	153,275	153,275
Inventory	41,655	-	-	-	41,655	34,049
<b>Total Assets</b>	<b>\$ 14,675,761</b>	<b>\$ 328,672</b>	<b>\$ 1,884,231</b>	<b>\$ 2,919,554</b>	<b>\$ 19,808,218</b>	<b>\$ 17,814,553</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 401,447	\$ -	\$ -	\$ 202,113	\$ 603,560	\$ 367,366
Accrued expenditures payable	79,112	-	-	9,443	88,555	55,302
Other payables	234,371	-	-	-	234,371	426,459
<b>Total Liabilities</b>	<b>714,930</b>	<b>-</b>	<b>-</b>	<b>211,556</b>	<b>926,486</b>	<b>849,127</b>
<b>Deferred Inflows of Resources</b>	<b>4,712,009</b>	<b>-</b>	<b>-</b>	<b>622,682</b>	<b>5,334,691</b>	<b>6,249,912</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>5,426,939</b>	<b>-</b>	<b>-</b>	<b>834,238</b>	<b>6,261,177</b>	<b>7,099,039</b>
<b>Fund Balances</b>						
Nonspendable	41,655	-	-	-	41,655	34,049
Restricted	-	328,672	1,884,231	2,085,316	4,298,219	4,162,512
Unassigned	9,207,167	-	-	-	9,207,167	6,518,953
<b>Total Fund Balances</b>	<b>9,248,822</b>	<b>328,672</b>	<b>1,884,231</b>	<b>2,085,316</b>	<b>13,547,041</b>	<b>10,715,514</b>
<b>Total Liabilities, Deferred Inflow of Resources and Fund Balances</b>	<b>\$ 14,675,761</b>	<b>\$ 328,672</b>	<b>\$ 1,884,231</b>	<b>\$ 2,919,554</b>	<b>\$ 19,808,218</b>	<b>\$ 17,814,553</b>

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, 2019***

<b>Total Governmental Fund Balances</b>			<b>\$</b>	<b>13,547,041</b>
<b>Amounts reported for governmental activities in the statement of net position are different because:</b>				
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.				
Cost of capital assets		\$	28,658,636	
Less accumulated depreciation			<u>(13,901,606)</u>	14,757,030
Prior period adjustment				6,249,912
Other long-term assets are not available to pay for current-period expenditures and				
Property taxes				(915,221)
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			(1,290,514)	
Landfill postclosure care payable			(1,065,623)	
Compensated absences payable			<u>(221,311)</u>	<u>(2,577,448)</u>
<b>Net Position of Governmental Activities</b>			<b>\$</b>	<b><u>31,061,314</u></b>

See accompanying notes to the basic financial statements

**Emanuel County, Georgia**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2019**  
**(With Comparative Totals For the Year Ended September 30, 2018)**

	2019				2018	
	General	SPLOST 5	SPLOST 6	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Taxes	\$ 11,293,810	\$ -	\$ 2,758,093	\$ 1,091,882	\$ 15,143,785	\$ 13,065,390
Intergovernmental	59,924	-	-	1,517,860	1,577,784	1,145,758
Licenses and permits	32,573	-	-	-	32,573	34,572
Charges for services	1,868,361	-	-	767,714	2,636,075	1,775,693
Fines and forfeitures	723,288	-	-	83,223	806,511	721,934
Investment earnings	-	-	4,633	338,870	343,503	275,202
Miscellaneous	234,524	-	-	186,972	421,496	214,053
<b>Total Revenues</b>	<b>14,212,480</b>	<b>-</b>	<b>2,762,726</b>	<b>3,986,521</b>	<b>20,961,727</b>	<b>17,232,602</b>
<b>Expenditures</b>						
<b>Current:</b>						
General government	2,178,179	-	-	-	2,178,179	2,138,266
Judicial	1,175,483	-	-	-	1,175,483	1,169,638
Public safety	3,854,645	-	-	-	3,854,645	3,906,825
Public works	3,102,191	39,686	726,247	2,596,892	6,465,016	2,926,450
Health and welfare	163,934	-	-	-	163,934	119,500
Culture and recreation	517,735	-	-	-	517,735	561,264
Housing and development	389,964	-	-	1,324,294	1,714,258	839,415
Intergovernmental	45,934	-	932,670	-	978,604	1,326,883
<b>Capital Outlay</b>	<b>488,775</b>	<b>216,034</b>	<b>280,850</b>	<b>985,659</b>	<b>1,304,603</b>	<b>940,362</b>
<b>Debt Service:</b>						
Principal retirement	-	-	-	180,812	180,812	1,304,603
Interest and fiscal charges	-	-	-	28,499	28,499	124,100
<b>Total Expenditures</b>	<b>11,428,065</b>	<b>528,461</b>	<b>1,874,951</b>	<b>4,411,347</b>	<b>18,242,824</b>	<b>15,357,306</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>2,784,415</b>	<b>(528,461)</b>	<b>887,775</b>	<b>(424,826)</b>	<b>2,718,903</b>	<b>1,875,296</b>
<b>Other Financing Sources (Uses)</b>						
Proceeds from the sale of capital assets	78,839	-	-	11,220	90,059	42,763
Inception of capital leases	-	-	-	-	-	-
Insurance reimbursement	22,565	-	-	-	22,565	24,344
Transfers in	-	-	-	475,929	475,929	296,333
Transfers out	(190,000)	-	-	(285,929)	(475,929)	(296,333)
<b>Total Other Financing Sources (Uses)</b>	<b>(88,596)</b>	<b>-</b>	<b>-</b>	<b>201,220</b>	<b>112,624</b>	<b>67,107</b>
<b>Net Change in Fund Balances</b>	<b>2,695,819</b>	<b>(528,461)</b>	<b>887,775</b>	<b>(223,606)</b>	<b>2,831,527</b>	<b>1,942,403</b>
<b>Fund Balances Beginning of Year</b>	<b>6,553,003</b>	<b>857,133</b>	<b>996,456</b>	<b>2,308,922</b>	<b>10,715,514</b>	<b>8,773,111</b>
<b>Fund Balances End of Year</b>	<b>\$ 9,248,822</b>	<b>\$ 328,672</b>	<b>\$ 1,884,231</b>	<b>\$ 2,085,316</b>	<b>\$ 13,547,041</b>	<b>\$ 10,715,514</b>

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, 2019**

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<b>Net Changes In Fund Balances - Total Governmental Funds</b>	<b>\$ 2,831,527</b>
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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	\$ (1,474,690)	
Capital outlay	<u>2,219,006</u>	744,316

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	\$ (475,929)	
Transfers out	<u>475,929</u>	-

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.	180,812
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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	\$ -	
Deferred @ September 30	<u>(915,211)</u>	(915,211)

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	\$ 189,410	
Liability @ September 30	<u>(221,311)</u>	(31,901)

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	\$ 1,042,684	
Liability @ September 30	<u>(1,065,623)</u>	(22,939)

<b>Change In Net Position of Governmental Activities</b>	<b><u>\$ 2,786,604</u></b>
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See accompanying notes to the basic financial statements

Emanuel County, Georgia  
*Proprietary Funds*  
*Statement of Net Position*  
*September 30, 2019*

	Business-type Activities			
	Development Authority of Emanuel County and the City of Swainsboro	Emanuel County Development Authority	Emanuel County Revolving Loan	Total
<b>Assets</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 747,453	\$ -	\$ 129,073	\$ 876,526
Receivables:				
Intergovernmental	89,209	-	-	89,209
Notes	-	-	362,320	362,320
Interfund	57,886	516,705	-	574,591
Land and building held for resale	884,672	760,310	-	1,644,982
<b>Total Current Assets</b>	1,779,220	1,277,015	491,393	3,547,628
<b>Non-current Assets</b>				
Notes receivable	125,000	-	-	125,000
<b>Total Assets</b>	<u>\$ 1,904,220</u>	<u>\$ 1,277,015</u>	<u>\$ 491,393</u>	<u>\$ 3,672,628</u>
<b>Liabilities</b>				
<b>Current Liabilities:</b>				
Accrued expenses payable	453	-	-	453
Interfund payable	516,705	211,161	-	727,866
GEFA notes payable	898,420	-	-	898,420
<b>Total Current Liabilities</b>	1,415,578	211,161	-	1,626,739
<b>Long-term Debt</b>				
GEFA notes payable	-	-	-	-
<b>Total Liabilities</b>	<u>1,415,578</u>	<u>211,161</u>	<u>-</u>	<u>1,626,739</u>
<b>Net Position</b>				
Unrestricted	<u>\$ 488,642</u>	<u>\$ 1,065,854</u>	<u>\$ 491,393</u>	<u>\$ 2,045,889</u>

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, 2019**

	<b>Business-type Activities</b>			
	<b>Development Authority of Emanuel County and the City of Swainsboro</b>	<b>Emanuel County Development Authority</b>	<b>Emanuel County Revolving Loan</b>	<b>Total</b>
<b>Operating Revenues</b>				
Charges for services	\$ 45,884	\$ -	\$ -	\$ 45,884
<b>Operating Expenses</b>				
Personal services	134,770	-	-	134,770
Purchased services	1,708,072	-	-	1,708,072
<b>Total Operating Expenses</b>	<b>1,842,842</b>	<b>-</b>	<b>-</b>	<b>1,842,842</b>
<b>Operating (Loss)</b>	<b>(1,796,958)</b>	<b>-</b>	<b>-</b>	<b>(1,796,958)</b>
<b>Non-operating Revenue (Expenses)</b>				
Operating grants	629,643	-	-	629,643
Investment earnings	4,960	-	17,650	22,610
Miscellaneous	10,105	-	-	10,105
<b>Total Non-operating Revenue (Expenses)</b>	<b>644,708</b>	<b>-</b>	<b>17,650</b>	<b>662,358</b>
<b>Change in Net Position Before Transfers In</b>	<b>(1,152,250)</b>	<b>-</b>	<b>17,650</b>	<b>(1,134,600)</b>
<b>Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Net Position</b>	<b>(1,152,250)</b>	<b>-</b>	<b>17,650</b>	<b>-1,134,600</b>
<b>Net Position Beginning of Year</b>	<b>1,640,892</b>	<b>1,065,854</b>	<b>473,743</b>	<b>3,180,489</b>
<b>Net Position End of Year</b>	<b>\$ 488,642</b>	<b>\$ 1,065,854</b>	<b>\$ 491,393</b>	<b>\$ 2,045,889</b>

See accompanying notes to the basic financial statements

Emanuel County, Georgia  
Proprietary Funds  
Statement of Cash Flows  
For the Year Ended September 30, 2019

	Business-type Activities			
	Development Authority of Emanuel County and the City of Swainsboro	Emanuel County Development Authority	Emanuel County Revolving Loan	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash received from customers	\$ 45,884	\$ -	\$ -	\$ 45,884
Cash payments for personal services	(134,317)	-	-	(134,317)
Cash payments for goods and services	(1,708,072)	-	-	(1,708,072)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>(1,796,505)</b>	<b>-</b>	<b>-</b>	<b>(1,796,505)</b>
<b>Cash Flows from Noncapital Financing Activities</b>				
Operating grants	629,643	-	-	629,643
Transfers in	-	-	-	-
Miscellaneous	4,605	-	-	4,605
(Increase) decrease in notes receivable	-	-	63,831	63,831
<b>Net Cash Flows from Noncapital Financing Activities</b>	<b>634,248</b>	<b>-</b>	<b>63,831</b>	<b>698,079</b>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital grants	-	-	-	-
Interest	-	-	-	-
Receipts on notes receivable	57,750	-	-	57,750
Proceeds from GEFA loan	640,589	-	-	640,589
<b>Net Cash Provided by (Used in) Capital and Related Financing Activities</b>	<b>698,339</b>	<b>-</b>	<b>-</b>	<b>698,339</b>
<b>Cash Flows from Investing Activities</b>				
Investment earnings	4,960	-	17,650	22,610
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(458,958)</b>	<b>-</b>	<b>81,481</b>	<b>(377,477)</b>
<b>Cash and Cash Equivalents Beginning of Year</b>	<b>1,206,411</b>	<b>-</b>	<b>47,592</b>	<b>1,254,003</b>
<b>Cash and Cash Equivalents End of Year</b>	<b>\$ 747,453</b>	<b>\$ -</b>	<b>\$ 129,073</b>	<b>\$ 876,526</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
<b>Operating Income (Loss)</b>	<b>\$ (1,796,958)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,796,958)</b>
<b>Adjustments:</b>				
<b>(Increase) Decrease in Assets:</b>				
Accounts receivable	-	-	-	-
Interest receivable	-	-	-	-
Notes receivable	-	-	-	-
Land and building held for resale	-	-	-	-
<b>Increase (Decrease) in Liabilities:</b>				
Accounts payable	-	-	-	-
Accrued expenses	453	-	-	453
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$ (1,796,505)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,796,505)</b>

See accompanying notes to the basic financial statements

**Emanuel County, Georgia**  
***Comparative Statement of Fiduciary Assets and Liabilities***  
***Fiduciary Funds - Agency Funds***  
***September 30, 2019 and 2018***

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 678,426	\$ 637,479
<b>Liabilities</b>		
Intergovernmental payable	\$ 119,660	\$ (17,504)
Due to others	558,766	654,983
<b>Total Liabilities</b>	\$ 678,426	\$ 637,479

See accompanying notes to the basic financial statements



**Emanuel County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended September 30, 2019**

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***Emanuel County, Georgia  
Notes to the Basic Financial Statements  
For the Year Ended September 30, 2019***

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, 2019**

**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, 2019 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, 2019**

**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, 2019**

**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, 2019***

***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, 2019**

**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 Activities	Business-Type 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, 2019**

**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, 2019**

**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 2019 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 2019 annual budget:

General fund:	
Financial administration	\$ 4,390
Tax commissioner	7,182
Tax assessor	584
General administration	29,716
District attorney	5,844
Public defender	7,256
Inmates – transportation	51,059
Jail operations	64,048
Emergency medical servs.	96,302

**Emanuel County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended September 30, 2019**

**Note 2 – Stewardship, Compliance and Accountability**

Roadways and walkways	\$ 8,227
Solid waste	115,066
Payments to other agencies	9,556
Health and welfare	43,434
<hr/>	
Economic development	1,309
Airport	78,321
Intergovernmental	45,934

**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, 2019, 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, 2019 are as follows:

<u>Credit Risk</u>	<u>Value</u>	<u>Interest Risk</u>
AAAf rated	\$ 3,147,725	26 days WAM

***Emanuel County, Georgia***  
***Notes to the Basic Financial Statements***  
***For the Year Ended September 30, 2019***

***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	\$ 7,939,111
Proprietary Fund Type Statement of Net Position	876,526
Statement of Fiduciary Assets and Liabilities	<u>678,426</u>
Total	<u><u>\$ 9,494,063</u></u>

***3-B. Receivables***

Receivables at September 30, 2019, 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 around Sept 1st. Property taxes were billed on September 27 or 28, 2020 and are due upon receipt, however, the actual due date was December 20, 2020.

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, 2019**

**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, 2019, was as follows:

	Balance 10/1/2018	Additions	Deductions	Balance 9/30/2019
Governmental activities:				
Nondepreciable capital assets:				
Land	\$ 1,262,401	\$ 27,000	\$ -	\$ 1,289,401
Depreciable capital assets:				
Buildings and improvements	10,093,424	159,969	-	10,253,393
Land improvements	11,643	-	-	11,643
Machinery and equipment	10,274,317	1,109,478	250,130	11,133,665
Infrastructure	5,047,975	922,559	-	5,970,534
Total depreciable capital assets	25,427,359	2,192,006	250,130	27,369,235
Total capital assets	26,689,760	2,219,006	250,130	28,658,636
Accumulated depreciation:				
Buildings and improvements	3,882,613	199,861	-	4,082,474
Machinery and equipment	7,960,957	1,123,299	250,130	8,834,126
Infrastructure	833,476	151,530	-	985,006
Total accumulated depreciation	12,677,046	1,474,690	250,130	13,901,606
Governmental activities capital assets, net	\$ 14,012,714	\$ 744,316	\$ -	\$ 14,757,030

	Balance 10/1/2018	Additions	Deductions	Balance 9/30/2019
Business-type activities:				
Depreciable capital assets:				
Machinery and equipment	\$ 34,522	\$ -	\$ -	\$ 34,522
Less accumulated depreciation:	34,522	-	-	34,522
Capital assets, net	\$ -	\$ -	\$ -	\$ -

**3-E. Interfund Balances and Transfers**

**Interfund Balances** - Interfund balances at September 30, 2019, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

**Emanuel County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended September 30, 2019**

**Note 3 - Detailed Notes on All Funds (Continued)**

The following table includes the interfund receivables and payables at September 30, 2019:

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	\$ 516,705	\$ 211,161	\$ 727,866

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, 2019, consisted of the following:

Transfers to	Transfers from		Total
	General Fund	Nonmajor Capital Projects Funds	
Nonmajor Special Revenue Funds	\$ 190,000	\$ -	\$ 190,000
Nonmajor Capital Projects Funds	-	285,929	285,929
Total transfers	\$ 190,000	\$ 285,929	\$ 475,929

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 Capital Leases** - The following is a summary of the outstanding long-term notes at September 30, 2019:

**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, 2021.

Year	Principal	Interest	Total
2020	\$ 184,386	\$ 24,925	\$ 209,311
2021	1,106,128	21,305	1,127,433
Total	\$ 1,290,514	\$ 46,230	\$ 1,336,744

**Emanuel County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended September 30, 2019**

**Note 3 - Detailed Notes on All Funds (Continued)**

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

Governmental Activities:	Outstanding 10/1/2018	Additions	Reductions	Outstanding 9/30/2019	Amounts Due in One Year
Note - Durden Bank	\$ 1,471,326	\$ -	\$ 180,812	\$ 1,290,514	\$ 184,316
Compensated Absences	189,420	183,760	151,869	221,311	177,049
Landfill Closure and Postclosure Care	1,042,684	22,939	-	1,065,623	-
<b>Total Governmental Activities</b>	<b>\$ 2,703,430</b>	<b>\$ 206,699</b>	<b>\$ 332,681</b>	<b>\$ 2,577,448</b>	<b>\$ 361,365</b>
 Discretely Presented Component Unit:					
Emanuel County Health Department					
Compensated Absences	\$ 33,547	\$ 30,780	\$ 31,050	\$ 33,277	\$ -

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 \$1,065,623 liability for closure and postclosure.

**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, 2019 was \$3,976,197 on covered payroll of \$4,034,198.

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.

*Emanuel County, Georgia*  
*Notes to the Basic Financial Statements*  
*For the Year Ended September 30, 2019*

**Note 3 - Detailed Notes on All Funds (Continued)**

**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	\$ 41,655
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- **Restricted** – The following fund balances are legally restricted to specified purposes:

**Major SPLOST Funds**

SPLOST 5	\$ 328,672
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SPLOST 6	1,884,231
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<b>Total Major SPLOST Funds</b>	<b>\$ 2,212,903</b>
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**Nonmajor Special Revenue Funds:**

Capital outlay	\$ 1,293,113
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Public safety	320,614
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Community development	409,589
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<b>Total Nonmajor Special Revenue Funds</b>	<b>\$ 2,023,316</b>
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- **Unassigned** – The following fund balances include the general fund unassigned amount:

**General Fund:**

Unassigned	\$ 9,207,167
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**Emanuel County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended September 30, 2019**

**Note 3 - Detailed Notes on All Funds (Continued)**

**Net Investment in Capital Assets**

The “net investment in capital assets” reported on the government-wide statement of net position as of September 30, 2019 is as follows:

	<u>Governmental Activities</u>
Net investment in capital assets:	
Cost of capital assets	\$ 39,658,636
Less accumulated depreciation	<u>1</u>
Book value	13,901,606
Less capital related debt	<u>1,290,514</u>
Net investment in capital assets:	<u><u>\$ 12,611,092</u></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.

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, 2019. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.



**Emanuel County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended September 30, 2019**

**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 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

**4-E. Prior Period Adjustment**

Total Net Position September 30, 2018,	
as Previously Reported	\$ 22,024,798
Property taxes at the government-wide financial reporting level reported as a deferred inflow of resources but should have been reported as revenue.	6,249,912
Total Net Position September 30, 2018,	
As restated	\$ 28,274,710

**Emanuel County, Georgia**  
**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget</b>
<b>Revenues</b>				
Taxes	\$ 9,004,430	\$ 9,004,430	\$ 11,293,810	\$ 2,289,380
Licenses and permits	37,000	37,000	32,573	(4,427)
Intergovernmental	8,500	8,500	59,924	51,424
Charges for services	1,586,600	1,586,600	1,868,361	281,761
Fines and forfeitures	575,000	575,000	723,288	148,288
Investment earnings	37,500	37,500	-	(37,500)
Miscellaneous	133,500	133,500	234,524	101,024
<b>Total Revenues</b>	<b>11,382,530</b>	<b>11,382,530</b>	<b>14,212,480</b>	<b>2,829,950</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	2,188,767	2,188,767	2,178,179	10,588
Judicial	1,202,138	1,202,138	1,175,483	26,655
Public safety	3,757,560	3,757,560	3,854,645	(97,085)
Public works	3,044,350	3,044,350	3,102,191	(57,841)
Health and welfare	120,500	120,500	163,934	(43,434)
Culture and recreation	558,000	558,000	517,735	40,265
Housing and development	387,565	387,565	389,964	(2,399)
<b>Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>45,934</b>	<b>(45,934)</b>
<b>Total Expenditures</b>	<b>11,258,880</b>	<b>11,258,880</b>	<b>11,428,065</b>	<b>(169,185)</b>
<b>Excess of Revenues Over Expenditures</b>	<b>123,650</b>	<b>123,650</b>	<b>2,784,415</b>	<b>2,660,765</b>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(211,150)	(211,150)	(190,000)	21,150
Sale of capital asset	8,500	8,500	78,839	70,339
Insurance reimbursement	79,000	79,000	22,565	(56,435)
<b>Total Other Financing (Uses)</b>	<b>(123,650)</b>	<b>(123,650)</b>	<b>(88,596)</b>	<b>35,054</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2,695,819</b>	<b>\$ 2,695,819</b>
<b>Fund Balances Beginning of Year</b>			<b>6,553,003</b>	
<b>Fund Balances End of Year</b>			<b>\$ 9,248,822</b>	
			<b>9,248,822</b>	

**Emanuel County, Georgia**  
**Required Supplementary Information**  
**For the Year ended September 30, 2019**

The Budget Comparison Statement on page 30 is part of Required Supplementary Information.

The 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:

Public Safety  
Public Works  
Health and Welfare  
Housing and Development

**Emanuel County, Georgia**  
**General Fund**  
**Comparative Balance Sheet**  
**September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 3,896,062	\$ 3,176,917
Investments	3,147,725	3,075,225
Receivables:		
Accounts	43,314	55,281
Property taxes	6,346,748	6,249,902
Sales taxes	108,198	-
Intergovernmental	938,784	760,086
Interfund	153,275	153,275
Inventory	41,655	34,049
<b>Total Assets</b>	<u>\$ 14,675,761</u>	<u>\$ 13,504,735</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 401,447	\$ 227,260
Accrued expenditures	79,112	48,102
Interfund payables	227,260	-
Other liabilities	7,111	426,459
<b>Total Liabilities</b>	714,930	701,821
<b>Deferred Inflows of Resources</b>	<u>4,712,009</u>	<u>6,249,912</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>5,426,939</u>	<u>6,951,733</u>
<b>Fund Balances</b>		
Nonspendable - not in spendable form	41,655	34,049
Unassigned	9,207,167	6,518,953
<b>Total Fund Balances</b>	<u>9,248,822</u>	<u>6,553,002</u>
<b>Total Liabilities, Deferred Inflow of Resources and Fund Balances</b>	<u>\$ 14,675,761</u>	<u>\$ 13,504,735</u>

**Emanuel County, Georgia**  
**General Fund**  
**Comparative Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Years Ended September 30, 2019 and 2018**

	2019	2018
<b>Revenues</b>		
Taxes	\$ 11,293,810	\$ 9,259,261
Intergovernmental	59,924	8,556
Licenses and permits	32,573	34,572
Charges for services	1,868,361	1,358,896
Fines and forfeitures	723,288	654,381
Investment earnings	-	68,777
Miscellaneous	234,524	197,893
<b>Total Revenues</b>	<u>14,212,480</u>	<u>11,582,336</u>
<b>Expenditures</b>		
<b>Current:</b>		
General government	2,178,179	2,138,266
Judicial	1,175,483	1,169,638
Public safety	3,854,645	3,392,971
Public works	3,102,191	2,726,241
Health and welfare	163,934	119,500
Culture and recreation	517,735	561,264
Housing and development	389,964	384,638
<b>Intergovernmental</b>	<u>45,934</u>	<u>44,175</u>
<b>Total Expenditures</b>	<u>11,428,065</u>	<u>10,536,693</u>
<b>Excess of Revenues Over Expenditures</b>	<u>2,784,415</u>	<u>1,045,643</u>
<b>Other Financing Sources (Uses)</b>		
Transfers out	(190,000)	(192,533)
Insurance reimbursement	22,565	24,344
Proceeds from the sale of capital assets	78,839	9,588
<b>Total Other Financing Sources (Uses)</b>	<u>(88,596)</u>	<u>(158,601)</u>
<b>Net Change in Fund Balances</b>	2,695,819	887,042
<b>Fund Balances Beginning of Year</b>	<u>6,553,003</u>	<u>5,665,961</u>
<b>Fund Balances End of Year</b>	<u>\$ 9,248,822</u>	<u>\$ 6,553,003</u>

**Emanuel County, Georgia**  
**General Fund**  
*Schedule of Revenues and Other Financing Sources - Budget and Actual*  
*For the Year Ended September 30, 2019*  
*(With Comparative Actual Amounts for The Year Ended September 30, 2018)*

	2019			2018	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
<b>Revenues</b>					
<b>Taxes</b>					
Real property					
Current	\$ 5,520,930	\$ 5,520,930	\$ 7,243,619	\$ 1,722,689	\$ 7,014,001
Prior	150,000	150,000	179,281	29,281	188,643
Timber	150,000	150,000	255,984	105,984	195,365
Railroad	15,000	15,000	27,225	12,225	21,393
FLPA	160,000	160,000	199,129	39,129	370,212
Motor vehicles	135,000	135,000	161,720	26,720	186,217
Motor vehicles - tavl	475,000	475,000	653,502	178,502	516,120
Motor vehicles - aavt	14,000	14,000	16,708	2,708	16,773
Mobile homes	59,000	59,000	51,948	(7,052)	50,118
Real estate transfer tax	12,500	12,500	15,272	2,772	18,004
Franchise taxes	75,000	75,000	75,125	125	80,757
Intangible taxes	35,000	35,000	46,731	11,731	51,969
Local option sales and use tax	1,180,000	1,180,000	1,245,872	65,872	1,164,225
Energy excise tax	73,000	73,000	90,943	17,943	75,358
Alcoholic beverage excise tax	35,000	35,000	34,507	(493)	32,764
Insurance premium tax	760,000	760,000	817,019	57,019	760,086
Financial institution tax	40,000	40,000	39,434	(566)	40,152
Interest and penalties	115,000	115,000	139,791	24,791	124,939
<b>Total Taxes</b>	<u>9,004,430</u>	<u>9,004,430</u>	<u>11,293,810</u>	<u>2,289,380</u>	<u>10,907,096</u>
<b>Licenses and Permits</b>					
Business licenses - alcoholic beverages	32,000	32,000	27,098	(4,902)	12,850
Non-business licenses and permits	5,000	5,000	5,475	475	21,722
<b>Total Licenses and Permits</b>	<u>37,000</u>	<u>37,000</u>	<u>32,573</u>	<u>(4,427)</u>	<u>34,572</u>
<b>Intergovernmental</b>					
Federal	-	-	-	-	-
State	8,500	8,500	59,924	51,424	8,556
<b>Total Intergovernmental</b>	<u>8,500</u>	<u>8,500</u>	<u>59,924</u>	<u>51,424</u>	<u>8,556</u>
Totals carried forward	<u>9,049,930</u>	<u>9,049,930</u>	<u>11,386,307</u>	<u>2,336,377</u>	<u>10,950,224</u>

(continued)

**Emanuel County, Georgia**  
**General Fund**  
**Schedule of Revenues and Other Financing Sources - Budget and Actual**  
**For the Year Ended September 30, 2019**  
**(With Comparative Actual Amounts for The Year Ended September 30, 2018)**

(continued)

	2019			2018	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	\$ 9,049,930	\$ 9,049,930	\$ 11,386,307	\$ 2,336,377	\$ 10,950,224
<b>Revenues</b>					
<b>Charges for Services</b>					
General government					
Court costs, fees and charges	131,500	131,500	143,124	11,624	144,976
Election qualifying fees	-	-	1,269	1,269	5,320
Municipal election charges	3,500	3,500	-	(3,500)	-
Motor vehicle tag collection fees	34,000	34,000	36,388	2,388	36,626
Other:					
Commissions on tax collections	195,000	195,000	217,224	22,224	216,796
Other charges	45,600	45,600	52,431	6,831	50,225
Public safety	666,000	666,000	891,639	225,639	370,443
Utilities/enterprise-sanitation	511,000	511,000	526,286	15,286	534,510
<b>Total Charges for Services</b>	<b>1,586,600</b>	<b>1,586,600</b>	<b>1,868,361</b>	<b>281,761</b>	<b>1,358,896</b>
<b>Fines and Forfeitures</b>					
Court	575,000	575,000	723,288	148,288	654,381
<b>Investment Earnings</b>	37,500	37,500	-	(37,500)	68,777
<b>Miscellaneous</b>					
Rents and royalties	107,500	107,500	124,575	17,075	115,817
Other	26,000	26,000	109,949	83,949	82,076
<b>Total Miscellaneous</b>	<b>133,500</b>	<b>133,500</b>	<b>234,524</b>	<b>101,024</b>	<b>197,893</b>
<b>Total Revenues</b>	<b>11,382,530</b>	<b>11,382,530</b>	<b>14,212,480</b>	<b>2,829,950</b>	<b>13,230,171</b>
<b>Other Financing Sources:</b>					
Proceeds from the sale of capital assets	8,500	8,500	78,839	70,339	9,588
Insurance reimbursement	79,000	79,000	22,565	(56,435)	24,344
<b>Other Financing Sources:</b>	<b>87,500</b>	<b>87,500</b>	<b>101,404</b>	<b>13,904</b>	<b>33,932</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 11,470,030</b>	<b>\$ 11,470,030</b>	<b>\$ 14,313,884</b>	<b>\$ 2,843,854</b>	<b>\$ 13,264,103</b>

**Emanuel County, Georgia**  
**General Fund**  
*Schedule of Expenditures and Other Financing Uses - Budget and Actual*  
*For the Year Ended September 30, 2019*  
*(With Comparative Actual Amounts for The Year Ended September 30, 2018)*

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
<b>Expenditures</b>					
<b>General Government</b>					
<b>Elections</b>					
Personal services	\$ 77,842	\$ 77,842	\$ 61,605	\$ 16,237	\$ 69,444
Purchased/contracted services	20,305	20,305	26,479	(6,174)	30,155
Supplies	3,000	3,000	5,385	(2,385)	4,859
<b>Total Elections</b>	<b>101,147</b>	<b>101,147</b>	<b>93,469</b>	<b>7,678</b>	<b>104,458</b>
<b>Financial Administration</b>					
Personal services	385,120	385,120	408,664	(23,544)	407,783
Purchased/contracted services	85,650	85,650	66,376	19,274	84,011
Supplies	9,500	9,500	9,620	(120)	13,831
Capital outlay	-	-	-	-	-
Contributions to other agencies	-	-	-	-	-
Contingency	-	-	-	-	-
<b>Total Financial Administration</b>	<b>480,270</b>	<b>480,270</b>	<b>484,660</b>	<b>(4,390)</b>	<b>505,625</b>
<b>Tax Administration</b>					
Payments to other agencies	-	-	-	-	-
<b>Computer Technology</b>					
Personal services	82,000	82,000	80,099	1,901	78,188
Purchased/contracted services	23,550	23,550	18,648	4,902	32,587
<b>Total Computer Technology</b>	<b>105,550</b>	<b>105,550</b>	<b>98,747</b>	<b>6,803</b>	<b>110,775</b>
<b>Human Resources</b>					
Personal services	-	-	-	-	800,056
Purchased/contracted services	-	-	-	-	275,703
Supplies	-	-	-	-	459
<b>Total Human Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,076,218</b>
<b>Tax Commissioner</b>					
Personal services	248,400	248,400	246,252	2,148	248,477
Purchased/contracted services	54,900	54,900	64,461	(9,561)	50,704
Supplies	5,000	5,000	4,769	231	5,119
Capital outlay	-	-	-	-	7,785
<b>Total Tax Commissioner</b>	<b>308,300</b>	<b>308,300</b>	<b>315,482</b>	<b>(7,182)</b>	<b>312,085</b>
<b>Tax Assessor</b>					
Personal services	191,100	191,100	194,320	(3,220)	201,400
Purchased/contracted services	187,300	187,300	187,296	4	137,470
Supplies	11,500	11,500	8,868	2,632	11,626
Capital outlay	-	-	-	-	-
<b>Total Tax Assessor</b>	<b>389,900</b>	<b>389,900</b>	<b>390,484</b>	<b>(584)</b>	<b>350,496</b>
<b>Totals carried forward</b>	<b>1,385,167</b>	<b>1,385,167</b>	<b>1,382,842</b>	<b>2,325</b>	<b>2,459,657</b>

(continued)



**Emanuel County, Georgia**  
**General Fund**  
*Schedule of Expenditures and Other Financing Uses - Budget and Actual*  
*For the Year Ended September 30, 2019*  
*(With Comparative Actual Amounts for The Year Ended September 30, 2018)*

(continued)

	2019			2018	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 1,385,167	\$ 1,385,167	\$ 1,382,842	\$ 2,325	\$ 2,323,923
<b>Expenditures</b>					
<b>Buildings and Plant</b>					
Personal services	105,900	105,900	101,820	4,080	84,869
Purchased/contracted services	167,100	167,100	123,614	43,486	147,003
Supplies	140,000	140,000	154,187	(14,187)	158,103
<b>Total Buildings and Plant</b>	<u>413,000</u>	<u>413,000</u>	<u>379,621</u>	<u>33,379</u>	<u>389,975</u>
<b>General Administration</b>					
Personal services	119,000	119,000	104,679	14,321	114,206
Purchased/contracted services	264,000	264,000	307,658	(43,658)	247,228
Other	3,000	3,000	3,379	(379)	-
<b>Total General Administration</b>	<u>386,000</u>	<u>386,000</u>	<u>415,716</u>	<u>(29,716)</u>	<u>361,434</u>
<b>Board of Equilization</b>					
Purchased/contracted services	4,600	4,600	-	4,600	3,418
<b>Total General Government</b>	<u>2,188,767</u>	<u>2,188,767</u>	<u>2,178,179</u>	<u>10,588</u>	<u>3,075,332</u>
<b>Judicial</b>					
<b>Superior Court</b>					
Personal services	250,450	250,450	263,647	(13,197)	260,333
Purchased/contracted services	58,800	58,800	48,635	10,165	47,331
Supplies	-	-	-	-	3,277
Capital outlay	-	-	-	-	6,230
Other	86,000	86,000	70,795	15,205	60,293
<b>Total Superior Court</b>	<u>395,250</u>	<u>395,250</u>	<u>383,077</u>	<u>12,173</u>	<u>377,464</u>
<b>State Court</b>					
Personal services	69,003	69,003	69,025	(22)	68,934
Purchased/contracted services	24,505	24,505	20,756	3,749	17,228
Supplies	-	-	-	-	-
<b>Total State Court</b>	<u>93,508</u>	<u>93,508</u>	<u>89,781</u>	<u>3,727</u>	<u>86,162</u>
<b>Magistrate Court</b>					
Personal services	199,200	199,200	184,240	14,960	194,768
Purchased/contracted services	9,380	9,380	11,485	(2,105)	11,599
Supplies	2,400	2,400	3,063	(663)	3,562
Capital outlay	-	-	-	-	-
<b>Total Magistrate Court</b>	<u>210,980</u>	<u>210,980</u>	<u>198,788</u>	<u>12,192</u>	<u>209,929</u>
<b>District Attorney</b>					
Other	190,000	190,000	195,844	(5,844)	187,368
Totals carried forward	<u>3,073,905</u>	<u>3,073,905</u>	<u>3,045,669</u>	<u>28,236</u>	<u>3,936,255</u>

(continued)

**Emanuel County, Georgia**  
**General Fund**  
**Schedule of Expenditures and Other Financing Uses - Budget and Actual**  
**For the Year Ended September 30, 2019**  
**(With Comparative Actual Amounts for The Year Ended September 30, 2018)**

(continued)

	2019			2018	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 3,073,905	\$ 3,073,905	\$ 3,045,669	\$ 28,236	\$ 3,556,519
<b>Expenditures</b>					
<b>Judicial (Continued)</b>					
<b>Probate Court</b>					
Personal services	147,700	147,700	143,860	3,840	145,183
Purchased/contracted services	18,200	18,200	13,046	5,154	12,643
Supplies	2,250	2,250	3,759	(1,509)	6,775
Capital outlay	-	-	-	-	-
<b>Total Probate Court</b>	<b>168,150</b>	<b>168,150</b>	<b>160,665</b>	<b>7,485</b>	<b>164,601</b>
<b>Juvenile Court</b>					
Purchased/contracted services	1,250	1,250	586	664	214
Other	41,000	41,000	37,486	3,514	36,585
<b>Total Juvenile Court</b>	<b>42,250</b>	<b>42,250</b>	<b>38,072</b>	<b>4,178</b>	<b>36,799</b>
<b>Public Defender</b>					
Purchased/contracted services	102,000	102,000	109,256	(7,256)	107,315
<b>Total Judicial</b>	<b>1,202,138</b>	<b>1,202,138</b>	<b>1,175,483</b>	<b>26,655</b>	<b>1,169,638</b>
<b>Public Safety</b>					
<b>Sheriff</b>					
Personal services	1,330,000	1,330,000	1,297,690	32,310	1,181,901
Purchased/contracted services	76,000	76,000	83,082	(7,082)	56,825
Supplies	179,500	179,500	219,170	(39,670)	235,508
Capital outlay	45,000	45,000	5,950	39,050	-
<b>Total Sheriff</b>	<b>1,630,500</b>	<b>1,630,500</b>	<b>1,605,892</b>	<b>24,608</b>	<b>1,474,234</b>
<b>Special Detail</b>					
Personal services	75,400	75,400	48,570	26,830	79,636
<b>Inmates</b>					
<b>Transportation</b>	<b>20,000</b>	<b>20,000</b>	<b>71,059</b>	<b>(51,059)</b>	<b>17,974</b>
<b>Jail Operations</b>					
Personal services	857,000	857,000	806,140	50,860	758,666
Purchased/contracted services	65,000	65,000	98,268	(33,268)	57,821
Supplies	365,500	365,500	442,767	(77,267)	395,427
Capital outlay	8,850	8,850	13,223	(4,373)	12,699
<b>Total Jail Operations</b>	<b>1,296,350</b>	<b>1,296,350</b>	<b>1,360,398</b>	<b>(64,048)</b>	<b>1,224,613</b>
Totals carried forward	6,190,155	6,190,155	6,439,581	(54,114)	6,438,155

(continued)

**Emanuel County, Georgia**  
**General Fund**  
*Schedule of Expenditures and Other Financing Uses - Budget and Actual*  
*For the Year Ended September 30, 2019*  
*(With Comparative Actual Amounts for The Year Ended September 30, 2018)*

(continued)

	2019			2018	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 6,190,155	\$ 6,190,155	\$ 6,439,581	\$ (54,114)	\$ 5,881,107
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Rural Fire Department</b>					
Personal services	10,000	10,000	9,043	957	
Purchased/contracted services	92,500	92,500	77,789	14,711	76,912
Supplies	38,500	38,500	28,343	10,157	20,058
Capital outlay	101,500	101,500	90,857	10,643	-
<b>Total Rural Fire Department</b>	<b>242,500</b>	<b>242,500</b>	<b>206,032</b>	<b>36,468</b>	<b>96,970</b>
<b>Animal Control</b>					
Other	85,000	85,000	68,134	16,866	64,114
<b>Total Animal Control</b>	<b>85,000</b>	<b>85,000</b>	<b>68,134</b>	<b>16,866</b>	<b>64,114</b>
<b>Emergency Management</b>					
Personal services	4,725	4,725	4,650	75	4,650
Purchased/contracted services	12,075	12,075	7,744	4,331	16,081
Supplies	1,700	1,700	2,018	(318)	953
<b>Total Emergency Management</b>	<b>18,500</b>	<b>18,500</b>	<b>14,412</b>	<b>4,088</b>	<b>21,684</b>
<b>Emergency Medical Services</b>					
Purchased/contracted services	19,500	19,500	22,237	(2,737)	24,525
Supplies	63,000	63,000	68,078	(5,078)	69,430
Other	265,000	265,000	353,487	(88,487)	281,141
<b>Total Emergency Medical Services</b>	<b>347,500</b>	<b>347,500</b>	<b>443,802</b>	<b>(96,302)</b>	<b>375,096</b>
<b>Coroner/Medical Examiner</b>					
Personal services	23,550	23,550	22,198	1,352	20,697
Purchased/contracted services	16,260	16,260	12,568	3,692	17,189
Supplies	2,000	2,000	1,580	420	764
<b>Total Coroner/Medical Examiner</b>	<b>41,810</b>	<b>41,810</b>	<b>36,346</b>	<b>5,464</b>	<b>38,650</b>
<b>Total Public Safety</b>	<b>3,757,560</b>	<b>3,757,560</b>	<b>3,854,645</b>	<b>(76,944)</b>	<b>3,273,677</b>
Totals carried forward	6,925,465	6,925,465	7,208,307	(87,530)	6,477,621

(continued)

**Emanuel County, Georgia**  
**General Fund**  
*Schedule of Expenditures and Other Financing Uses - Budget and Actual*  
*For the Year Ended September 30, 2019*  
*(With Comparative Actual Amounts for The Year Ended September 30, 2018)*

(continued)

	2019			2018	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 6,925,465	\$ 6,925,465	\$ 7,208,307	\$ (87,530)	\$ 6,477,621
<b>Expenditures</b>					
<b>Public Works</b>					
<b>Roadways and Walkways</b>					
Personal services	1,029,500	1,029,500	910,574	118,926	942,121
Purchased/contracted services	41,650	41,650	99,889	(58,239)	73,473
Supplies	376,500	376,500	438,090	(61,590)	420,075
Capital outlay	-	-	7,324	(7,324)	-
<b>Total Roadways and Walkways</b>	<b>1,447,650</b>	<b>1,447,650</b>	<b>1,455,877</b>	<b>(8,227)</b>	<b>1,435,669</b>
<b>Solid Waste</b>					
Personal services	189,700	189,700	173,866	15,834	155,475
Purchased/contracted services	748,000	748,000	870,519	(122,519)	760,989
Supplies	64,200	64,200	76,657	(12,457)	65,417
Capital outlay	230,000	230,000	225,924	4,076	-
<b>Total Solid Waste</b>	<b>1,231,900</b>	<b>1,231,900</b>	<b>1,346,966</b>	<b>(115,066)</b>	<b>981,881</b>
<b>Landfill Closing</b>	<b>28,000</b>	<b>28,000</b>	<b>23,854</b>	<b>4,146</b>	<b>25,450</b>
<b>Maintenance and Shop</b>					
Personal services	254,300	254,300	192,965	61,335	223,740
Purchased/contracted services	13,200	13,200	6,368	6,832	23,112
Supplies	32,800	32,800	30,105	2,695	36,389
<b>Total Maintenance and Shop</b>	<b>300,300</b>	<b>300,300</b>	<b>229,438</b>	<b>70,862</b>	<b>283,241</b>
<b>Payments to other agencies</b>	<b>36,500</b>	<b>36,500</b>	<b>46,056</b>	<b>(9,556)</b>	<b>-</b>
<b>Total Public Works</b>	<b>3,044,350</b>	<b>3,044,350</b>	<b>3,102,191</b>	<b>(48,285)</b>	<b>2,726,241</b>
<b>Culture and Recreation</b>					
Other	558,000	558,000	517,735	40,265	561,264
<b>Health and Welfare</b>					
Health - public health administration	100,000	100,000	100,000	-	100,000
Intergovernmental welfare payments	20,500	20,500	18,000	2,500	19,500
Senior services	-	-	45,934	(45,934)	-
<b>Total Health and Welfare</b>	<b>120,500</b>	<b>120,500</b>	<b>163,934</b>	<b>(43,434)</b>	<b>119,500</b>
<b>Housing and Development</b>					
<b>Agricultural Resources</b>					
Personal services	36,700	36,700	38,330	(1,630)	32,350
Purchased/contracted services	52,690	52,690	41,170	11,520	32,560
Supplies	8,725	8,725	6,876	1,849	8,026
<b>Total Agricultural Resources</b>	<b>98,115</b>	<b>98,115</b>	<b>86,376</b>	<b>11,739</b>	<b>72,936</b>
Totals carried forward	10,565,330	10,565,330	11,032,487	(131,391)	9,932,112

(continued)

Emanuel County, Georgia  
General Fund  
Schedule of Expenditures and Other Financing Uses - Budget and Actual  
For the Year Ended September 30, 2019  
(With Comparative Actual Amounts for The Year Ended September 30, 2018)

(continued)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 10,565,330	\$ 10,565,330	\$ 11,032,487	\$ (131,391)	\$ 9,932,112
<b>Expenditures</b>					
<b>Housing and Development</b>					
Forest Resources					
Supplies	350	350	443	(93)	371
Other	30,500	30,500	29,868	632	60,233
<b>Total Forest Resources</b>	30,850	30,850	30,311	539	60,604
Economic Development					
Other	48,000	48,000	49,309	(1,309)	30,015
Airport					
Other	120,000	120,000	198,321	(78,321)	138,237
Code Enforcement					
Personal services	77,600	77,600	62,457	15,143	53,375
Purchased/contracted services	7,100	7,100	5,749	1,351	5,530
Supplies	5,900	5,900	3,365	2,535	3,941
<b>Total Code Enforcement</b>	90,600	90,600	71,571	19,029	62,846
<b>Total Housing and Development</b>	387,565	387,565	435,888	(48,323)	384,638
Intergovernmental					
Other	-	-	45,934	(45,934)	44,175
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Debt Service</b>	-	-	-	-	-
<b>Total Expenditures</b>	10,854,780	10,854,780	11,427,933	(237,387)	10,243,814
<b>Other Financing Uses</b>					
Transfers out	211,150	211,150	190,000	21,150	-
<b>Total Expenditures and Other Financing Uses</b>	\$ 11,065,930	\$ 11,065,930	\$ 11,617,933	\$ (216,237)	\$ 10,243,814

Emanuel County, Georgia  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2019  
(With Comparative Totals At September 30, 2018)

	2019						2018	
	Development Authority	Enhanced 911	Juvenile Service	Jail	Drug Education	Fire Protection and Control	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
<b>Assets</b>								
Cash and cash equivalents	\$ 283,834	\$ 171,743	\$ 16,850	\$ 60,284	\$ 53,509	\$ 104,626	\$ 690,846	\$ 477,452
Receivables:								
Property taxes	477,849	-	-	-	-	326,012	803,861	-
Accounts	-	-	-	8,659	1,930	-	10,589	-
<b>Total Assets</b>	<b>\$ 761,683</b>	<b>\$ 171,743</b>	<b>\$ 16,850</b>	<b>\$ 68,943</b>	<b>\$ 55,439</b>	<b>\$ 430,638</b>	<b>\$ 1,505,296</b>	<b>\$ 477,452</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>								
<b>Liabilities</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,968	\$ 80,968	\$ 19,581
Accrued expenditures	-	9,443	-	-	-	-	9,443	7,200
<b>Total Liabilities</b>	<b>-</b>	<b>9,443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,968</b>	<b>90,411</b>	<b>26,781</b>
<b>Deferred Inflows of Resources</b>	<b>352,094</b>	<b>17,290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>253,298</b>	<b>622,682</b>	<b>-</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>352,094</b>	<b>26,733</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>334,266</b>	<b>713,093</b>	<b>26,781</b>
<b>Fund Balances</b>								
Restricted	409,589	145,010	16,850	68,943	55,439	96,372	792,203	450,671
<b>Total Liabilities, Deferred Inflow of Resources and Fund Balances</b>	<b>\$ 761,683</b>	<b>\$ 171,743</b>	<b>\$ 16,850</b>	<b>\$ 68,943</b>	<b>\$ 55,439</b>	<b>\$ 430,638</b>	<b>\$ 1,505,296</b>	<b>\$ 477,452</b>

Emanuel County, Georgia  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2019  
(With Comparative Totals For the Year Ended September 30, 2018)

	2019						2018	
	Development Authority	Enhanced 911	Juvenile Service	Jail	Drug Education	Fire Protection and Control	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
<b>Revenues</b>								
Property taxes	\$ 474,151	\$ -	\$ -	\$ -	\$ -	\$ -	474,151	\$ 609,012
Charges for services	-	395,953	370	-	-	371,391	767,714	416,797
Fines and forfeitures	-	-	-	67,613	15,610	-	83,223	67,553
Investment earnings	1,876	-	81	212	222	-	2,391	1,844
Miscellaneous	186,972	-	-	-	-	-	186,972	-
<b>Total Revenues</b>	<b>662,999</b>	<b>395,953</b>	<b>451</b>	<b>67,825</b>	<b>15,832</b>	<b>371,391</b>	<b>1,514,451</b>	<b>1,095,206</b>
<b>Expenditures</b>								
<b>Current:</b>								
Public safety	-	592,117	-	-	-	80,968	673,085	513,854
Housing and development	408,984	-	-	-	-	-	408,984	454,777
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,799</b>	<b>-</b>	<b>194,051</b>	<b>280,850</b>	<b>32,865</b>
<b>Total Expenditures</b>	<b>408,984</b>	<b>592,117</b>	<b>-</b>	<b>86,799</b>	<b>-</b>	<b>275,019</b>	<b>1,362,919</b>	<b>1,001,496</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>254,015</b>	<b>(196,164)</b>	<b>451</b>	<b>(18,974)</b>	<b>15,832</b>	<b>96,372</b>	<b>151,532</b>	<b>93,710</b>
<b>Other Financing Sources</b>								
Transfers in	-	190,000	-	-	-	-	190,000	192,533
<b>Net Change in Fund Balances</b>	<b>254,015</b>	<b>(6,164)</b>	<b>451</b>	<b>(18,974)</b>	<b>15,832</b>	<b>96,372</b>	<b>341,532</b>	<b>286,243</b>
<b>Fund Balances Beginning of Year</b>	<b>155,574</b>	<b>151,174</b>	<b>16,399</b>	<b>87,917</b>	<b>39,607</b>	<b>-</b>	<b>450,671</b>	<b>164,428</b>
<b>Fund Balances End of Year</b>	<b>\$ 409,589</b>	<b>\$ 145,010</b>	<b>\$ 16,850</b>	<b>\$ 68,943</b>	<b>\$ 55,439</b>	<b>\$ 96,372</b>	<b>\$ 792,203</b>	<b>\$ 450,671</b>

**Emanuel County, Georgia**  
**Combining Balance Sheet**  
**Nonmajor Funds**  
**For the Year Ended September 30, 2019**

	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Total Nonmajor Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 690,846	\$ 1,363,697	\$ 2,054,543
Receivables:			
Accounts	10,589	50,561	61,150
Property taxes	803,861	-	803,861
<b>Total Assets</b>	<b>\$ 1,505,296</b>	<b>\$ 1,414,258</b>	<b>\$ 2,919,554</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 80,968	\$ 121,145	\$ 202,113
Accrued expenditures	9,443	-	9,443
<b>Total Liabilities</b>	90,411	121,145	211,556
<b>Deferred Inflows of Resources</b>	622,682	-	622,682
<b>Total Liabilities and Deferred Inflows of Resources</b>	713,093	121,145	834,238
<b>Fund Balances</b>			
Restricted	792,203	1,293,113	2,085,316
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,505,296</b>	<b>\$ 1,414,258</b>	<b>\$ 2,919,554</b>



**Emanuel County, Georgia**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Funds**  
**For the Year Ended September 30, 2019**

	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Total Nonmajor Funds</b>
<b>Revenues</b>			
Charges for services	\$ 767,714	\$ -	\$ 767,714
Property taxes	474,151	-	474,151
Sales taxes	-	617,731	617,731
Intergovernmental	-	1,517,860	1,517,860
Fines and forfeitures	83,223	-	83,223
Investment earnings	2,391	336,479	338,870
Miscellaneous	186,972	-	186,972
	<u>1,514,451</u>	<u>2,472,070</u>	<u>3,986,521</u>
<b>Total Revenues</b>			
<b>Expenditures</b>			
<b>Current:</b>			
Public safety	673,085	1,923,807	2,596,892
Public works	-	-	-
Housing and development	408,984	915,310	1,324,294
<b>Capital Outlay</b>	280,850		280,850
<b>Debt Service:</b>		180,812	180,812
Principal		28,499	28,499
Interest			
	<u>1,362,919</u>	<u>3,048,428</u>	<u>4,411,347</u>
<b>Total Expenditures</b>			
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>151,532</u>	<u>(576,358)</u>	<u>(424,826)</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from the sale of capital assets	190,000	285,929	475,929
Transfers in	-	(285,929)	(285,929)
Transfers out			
	<u>190,000</u>	<u>11,220</u>	<u>201,220</u>
<b>Total Other Financing Sources (Uses)</b>			
	341,532	(565,138)	(223,606)
<b>Net Change in Fund Balances</b>	<u>450,671</u>	<u>1,858,251</u>	<u>2,308,922</u>
<b>Fund Balances Beginning of Year</b>			
	<u>\$ 792,203</u>	<u>\$ 1,293,113</u>	<u>\$ 2,085,316</u>
<b>Fund Balances End of Year</b>	792,203	1,293,113	

**Emanuel County, Georgia**  
**Emergency 911 Fund**  
**Comparative Balance Sheet**  
**9/30/2019**

	<u>Sept 30 2019</u>	<u>Sept 30, 2018</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 171,743	\$ 164,090
Accounts receivable	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u>\$ 171,743</u>	<u>\$ 164,090</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 5,716
Accrued expenditures	<u>9,443</u>	<u>7,200</u>
<b>Total Liabilities</b>	9,443	12,916
<b>Deferred Inflows of Resources</b>	<u>17,290</u>	<u>-</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	26,733	12,916
<b>Fund Balances</b>		
Restricted for public safety	<u>145,010</u>	<u>151,174</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 171,743</u>	<u>\$ 164,090</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, 2019**  
*(With Comparative Actual Amounts for The Year Ended September 30, 2018)*

	Sept 30 2019			Sept 30, 2018	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
<b>Revenues</b>					
Charges for services	\$ 368,000	\$ 368,000	\$ 395,953	\$ 27,953	\$ 415,947
<b>Expenditures</b>					
<b>Current:</b>					
Public safety	579,150	579,150	592,117	(12,967)	513,204
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(211,150)	(211,150)	(196,164)	14,986	(97,257)
<b>Other Financing Sources</b>					
Transfers in	211,150	211,150	190,000	(21,150)	192,533
<b>Net Change in Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>	(6,164)	<u>\$ (6,164)</u>	95,276
<b>Fund Balances Beginning of Year</b>			151,174		55,898
<b>Fund Balances End of Year</b>			<u>\$ 145,010</u>		<u>\$ 151,174</u>

**Emanuel County, Georgia**  
**Juvenile Services Fund**  
**Comparative Balance Sheet**  
**September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Cash and cash equivalents	<u>\$ 16,850</u>	<u>\$ 16,399</u>
<b>Fund Balances</b>		
Restricted for capital outlay	<u>\$ 16,850</u>	<u>\$ 16,399</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, 2019**  
*(With Comparative Actual Amounts for The Year Ended September 30, 2018)*

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2018 Actual
<b>Revenues</b>					
Charges for services	\$ 1,000	\$ 1,000	\$ 370	\$ (630)	\$ 850
Investment earnings			81	81	70
<b>Total Revenues</b>	1,000	1,000	451	(549)	920
<b>Expenditures</b>					
<b>Current:</b>					
Public safety	-	-	-	-	650
<b>Excess of Revenues Over Expenditures</b>	1,000	1,000	451	(549)	270
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	-
<b>Net Change in Fund Balances</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	451	<u>\$ (549)</u>	270
<b>Fund Balances Beginning of Year</b>			16,399		16,129
<b>Fund Balances End of Year</b>			<u>\$ 16,850</u>		<u>\$ 16,399</u>

**Emanuel County, Georgia**  
**Jail Fund**  
**Comparative Balance Sheet**  
**September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 60,284	\$ 101,782
Accounts receivable	8,659	-
<b>Total Assets</b>	<u>\$ 68,943</u>	<u>\$ 101,782</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 13,865
<b>Fund Balances</b>		
Restricted for capital outlay	68,943	87,917
<b>Total Liabilities and Fund Balances</b>	<u>\$ 68,943</u>	<u>\$ 101,782</u>

**Emanuel County, Georgia**  
**Jail Fund**  
*Schedule of Revenues, Expenditures and*  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2019**  
*(With Comparative Actual Amounts for The Year Ended September 30, 2018)*

	2019				2018 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget	
<b>Revenues</b>					
Fines and forfeitures	\$ 45,000	\$ 45,000	\$ 67,613	\$ 22,613	\$ 57,710
Investment earnings			212	212	289
<b>Total Revenues</b>	45,000	45,000	67,825	22,825	57,999
<b>Expenditures</b>					
<b>Capital Outlay</b>	45,000	45,000	86,799	(41,799)	32,865
<b>Excess of Revenues Over Expenditures</b>	-	-	(18,974)	(18,974)	25,134
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	-
<b>Net Change in Fund Balances</b>	\$ -	\$ -	(18,974)	\$ (18,974)	25,134
<b>Fund Balances Beginning of Year</b>			87,917		62,783
<b>Fund Balances End of Year</b>			\$ 68,943		\$ 87,917

**Emanuel County, Georgia**  
**Drug Education Fund**  
**Comparative Balance Sheet**  
**September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Cash and cash equivalents	53,509	\$ 39,607
Accounts receivable	<u>1,930</u>	<u>-</u>
<b>Total Assets</b>	<u>\$ 55,439</u>	<u>\$ 39,607</u>
<b>Fund Balances</b>		
Restricted for capital outlay	<u>\$ 55,439</u>	<u>\$ 39,607</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, 2019**  
*(With Comparative Actual Amounts for The Year Ended September 30, 2018)*

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2018 Actual
<b>Revenues</b>					
Fines and forfeitures	\$ 12,000	\$ 12,000	\$ 15,610	\$ 3,610	\$ 9,843
Investment earnings			222	222	146
<b>Total Revenues</b>	12,000	12,000	15,832	3,832	9,989
<b>Expenditures</b>					
<b>Current:</b>					
Public safety	12,000	12,000	-	12,000	-
<b>Excess of Revenues Over Expenditures</b>	-	-	15,832	15,832	9,989
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	-
<b>Net Change in Fund Balances</b>	\$ -	\$ -	15,832	\$ 15,832	9,989
<b>Fund Balances Beginning of Year</b>			39,607		29,618
<b>Fund Balances End of Year</b>			\$ 55,439		\$ 39,607

**Emanuel County, Georgia  
Development Authority Fund  
Comparative Balance Sheet  
September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 283,834	\$ 155,574
Property taxes receivable	<u>477,849</u>	<u>-</u>
<b>Total Assets</b>	<u>\$ 761,683</u>	<u>\$ 155,574</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ -
<b>Deferred Inflows of Resources</b>	<u>352,094</u>	<u>155,574</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>352,094</u>	<u>155,574</u>
<b>Fund Balances</b>		
Restricted for capital outlay	<u>\$ 409,589</u>	<u>\$ 155,574</u>

**Emanuel County, Georgia**  
**Development Authority Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2019**  
*(With Comparative Actual Amounts for The Year Ended September 30, 2018)*

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2018 Actual
<b>Revenues</b>					
Property taxes	\$ 450,000	\$ 450,000	\$ 474,151	\$ 24,151	\$ 609,012
Investment earnings			1,876	1,876	1,339
Miscellaneous			186,972	186,972	
<b>Total Revenues</b>	450,000	450,000	662,999	212,999	610,351
<b>Expenditures</b>					
<b>Current:</b>					
Housing and development	450,000	450,000	408,984	41,016	454,777
<b>Excess of Revenues Over Expenditures</b>	-	-	254,015	254,015	155,574
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	-
<b>Net Change in Fund Balances</b>	\$ -	\$ -	254,015	\$ 254,015	155,574
<b>Fund Balances Beginning of Year</b>			155,574		-
<b>Fund Balances End of Year</b>			\$ 409,589		\$ 155,574

**Emanuel County, Georgia**  
**SPLOST 5 Fund**  
**Comparative Balance Sheet**  
**September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 328,672	\$ 857,133
<b>Fund Balances</b>		
Restricted for capital outlay	\$ 328,672	\$ 857,133

**Emanuel County, Georgia**  
**SPLOST 5 Fund**  
**Comparative Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Years Ended September 30, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
<b>Revenues</b>		
Sales taxes	\$ -	\$ 609,047
Investment earnings	-	9,877
Miscellaneous	-	16,160
<b>Total Revenues</b>	<u>-</u>	<u>635,084</u>
<b>Expenditures</b>		
<b>Current:</b>		
Public works	39,686	29,793
<b>Intergovernmental</b>	-	276,153
<b>Capital Outlay</b>	488,775	474,377
<b>Debt Service:</b>		
Principal	-	1,124,329
Interest	-	95,064
<b>Total Expenditures</b>	<u>528,461</u>	<u>1,999,716</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	(528,461)	(1,364,632)
<b>Other Financing Sources</b>		
Inception of capital lease	-	-
<b>Net Change in Fund Balances</b>	(528,461)	(1,364,632)
<b>Fund Balances Beginning of Year</b>	<u>857,133</u>	<u>2,221,765</u>
<b>Fund Balances End of Year</b>	<u>\$ 328,672</u>	<u>\$ 857,133</u>

**Emanuel County, Georgia**  
**SPLOST 6 Fund**  
**Comparative Balance Sheet**  
**September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 1,659,834	\$ 874,524
Investments	-	-
Sales taxes receivable	<u>224,397</u>	<u>217,851</u>
<b>Total Assets</b>	<u><u>\$ 1,884,231</u></u>	<u><u>\$ 1,092,375</u></u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 95,918
<b>Fund Balances</b>		
Restricted for capital outlay	<u>1,884,231</u>	<u>996,457</u>
<b>Total Liabilities and Fund Balance:</b>	<u><u>\$ 1,884,231</u></u>	<u><u>\$ 1,092,375</u></u>

**Emanuel County, Georgia**  
**SPLOST6 Fund**  
**Comparative Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Years Ended September 30, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
<b>Revenues</b>		
Sales taxes	\$2,758,093	\$2,002,071
Investment earnings	4,633	940
<b>Total Revenues</b>	<b>2,762,726</b>	<b>2,003,011</b>
<b>Expenditures</b>		
<b>Current:</b>		
General government	-	-
Public safety	-	-
Public works	726,247	-
Intergovernmental	932,670	1,006,555
Capital Outlay	216,034	-
<b>Debt Service:</b>		
Principal	-	-
Interest	-	-
<b>Total Expenditures</b>	<b>1,874,951</b>	<b>1,006,555</b>
<b>(Deficiency) of Revenue</b>	<b>887,775</b>	<b>996,456</b>
<b>Other Financing Sources</b>		
Inception of capital lease	-	-
<b>Net Change in Fund Balance</b>	<b>887,775</b>	<b>996,456</b>
<b>Fund Balances Beginning</b>	<b>996,456</b>	<b>-</b>
<b>Fund Balances End of Year</b>	<b>\$1,884,231</b>	<b>\$ 996,456</b>

Emanuel County, Georgia  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
September 30, 2019

	LMIG	T-SPLOST	Local Resources	Total Nonmajor Capital Projects Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 258,247	\$ 486,314	\$ 619,136	\$ 1,363,697
Accounts receivable	-	50,561	-	50,561
<b>Total Assets</b>	<u>\$ 258,247</u>	<u>\$ 536,875</u>	<u>\$ 619,136</u>	<u>\$ 1,414,258</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 100,531	\$ 20,614	-	\$ 121,145
<b>Fund Balances</b>				
Restricted	157,716	516,261	619,136	1,293,113
<b>Total Liabilities and Fund Balances</b>	<u>\$ 258,247</u>	<u>\$ 536,875</u>	<u>\$ 619,136</u>	<u>\$ 1,414,258</u>



**Emanuel County, Georgia**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended September 30, 2019**

	<b>LMIG</b>	<b>T-SPLOST</b>	<b>Local Resources</b>	<b>Total Nonmajor Capital Projects Funds</b>
<b>Revenues</b>				
Sales taxes	\$ -	\$ 617,731	\$ -	\$ 617,731
Intergovernmental	1,517,860	-	-	1,517,860
Miscellaneous	-	-	336,479	336,479
<b>Total Revenues</b>	<u>1,517,860</u>	<u>617,731</u>	<u>336,479</u>	<u>2,472,070</u>
<b>Expenditures</b>				
<b>Current:</b>				
Public works	1,751,158	172,649	-	1,923,807
<b>Capital Outlay</b>	915,310	-	-	915,310
<b>Debt Service:</b>				
Principal	-	180,812	-	180,812
Interest	-	28,499	-	28,499
<b>Total Expenditures</b>	<u>2,666,468</u>	<u>381,960</u>	<u>-</u>	<u>3,048,428</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,148,608)</u>	<u>235,771</u>	<u>336,479</u>	<u>(576,358)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from the sale of capital assets	-	-	11,220	11,220
Transfers in	285,929	-	-	285,929
Transfers out	-	(285,929)	-	(285,929)
<b>Totals Other Financing Sources (Uses)</b>	<u>285,929</u>	<u>(285,929)</u>	<u>11,220</u>	<u>11,220</u>
<b>Net Change in Fund Balances</b>	<u>(862,679)</u>	<u>(50,158)</u>	<u>347,699</u>	<u>(565,138)</u>
<b>Fund Balances Beginning of Year</b>	<u>1,020,395</u>	<u>566,419</u>	<u>271,437</u>	<u>1,858,251</u>
<b>Fund Balances End of Year</b>	<u>\$ 157,716</u>	<u>\$ 516,261</u>	<u>\$ 619,136</u>	<u>\$ 1,293,113</u>

**Emanuel County, Georgia**  
**LMIG Fund**  
**Comparative Balance Sheet**  
**September 30, 2019 and 2018**

	<u>2019</u>	<u>3018</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 258,247	\$ 1,037,888
Investments	-	-
Sales taxes receivable	-	-
<b>Total Assets</b>	<u>\$ 258,247</u>	<u>\$ 1,037,888</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 100,531	\$ 17,493
<b>Fund Balances</b>		
Restricted for capital outlay	<u>157,716</u>	<u>1,020,395</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 258,247</u>	<u>\$ 1,037,888</u>

**Emanuel County, Georgia**  
**LMIG Fund**  
**Comparative Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Years Ended September 30, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
<b>Revenues</b>		
Sales taxes	\$ -	\$ -
Intergovernmental	1,517,860	1,137,202
<b>Total Revenues</b>	1,517,860	1,137,202
<b>Expenditures</b>		
<b>Current:</b>		
General government	-	-
Public safety	-	-
Public works	1,751,158	-
<b>Intergovernmental</b>	-	-
<b>Capital Outlay</b>	915,310	273,711
<b>Debt Service:</b>		
Principal	-	-
Interest	-	-
<b>Total Expenditures</b>	2,666,468	273,711
<b>(Deficiency) of Revenues (Under) Expenditures</b>	(1,148,608)	863,491
<b>Other Financing Sources (Uses)</b>		
Transfers in	285,929	103,800
<b>Total Other Financing Sources (Uses)</b>	285,929	103,800
<b>Net Change in Fund Balances</b>	(862,679)	967,291
<b>Fund Balances Beginning of Year</b>	1,020,395	53,104
<b>Fund Balances End of Year</b>	\$ 157,716	\$ 1,020,395

**Emanuel County, Georgia**  
**T-SPLOST Fund**  
**Comparative Balance Sheet**  
**September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 486,314	\$ 573,533
Sales taxes receivable	<u>50,561</u>	<u>-</u>
<b>Total Assets</b>	<u><u>\$ 536,875</u></u>	<u><u>\$ 573,533</u></u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 20,614	\$ 7,114
<b>Fund Balances</b>		
Restricted for capital outlay	<u>516,261</u>	<u>566,419</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 536,875</u></u>	<u><u>\$ 573,533</u></u>

**Emanuel County, Georgia**  
**T-SPLOST Fund**  
**Comparative Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Years Ended September 30, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
<b>Revenues</b>		
Sales taxes	\$ 617,731	\$ 585,999
Investment earnings	-	-
<b>Total Revenues</b>	<u>617,731</u>	<u>585,999</u>
<b>Expenditures</b>		
<b>Current:</b>		
General government	-	-
Public safety	-	-
Public works	172,649	170,416
<b>Intergovernmental</b>	-	-
<b>Capital Outlay</b>	-	159,044
<b>Debt Service:</b>		
Principal	180,812	180,274
Interest	28,499	29,036
<b>Total Expenditures</b>	<u>381,960</u>	<u>538,770</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>235,771</u>	<u>47,229</u>
<b>Other Financing Sources (Uses)</b>		
Transfers in	-	-
Transfers out	(285,929)	(103,800)
<b>Total Other Financing Sources (Uses)</b>	<u>(285,929)</u>	<u>(103,800)</u>
<b>Net Change in Fund Balances</b>	(50,158)	(56,571)
<b>Fund Balances Beginning of Year</b>	<u>566,419</u>	<u>622,990</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 516,261</u></u>	<u><u>\$ 566,419</u></u>

**Emanuel County, Georgia**  
**Local Resources Fund**  
**Comparative Balance Sheet**  
**September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 619,136	\$ 271,437
<b>Fund Balances</b>		
Restricted for capital outlay	\$ 619,136	\$ 271,437

**Emanuel County, Georgia**  
**Local Resources Fund**  
**Comparative Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Years Ended September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Revenues</b>		
Miscellaneous	\$ 336,479	\$ 193,764
<b>Other Financing Sources</b>		
Proceeds from the sale of capital assets	<u>11,220</u>	<u>33,175</u>
<b>Net Change in Fund Balances</b>	347,699	226,939
<b>Fund Balances Beginning of Year</b>	<u>271,437</u>	<u>44,498</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 619,136</u></u>	<u><u>\$ 271,437</u></u>

**Emanuel County, Georgia**  
**Development Authority of Emanuel County**  
**and the City of Swainsboro Fund**  
**Comparative Statement of Net Position**  
**September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 747,453	\$ 1,206,411
Receivables:		
Notes	89,209	156,459
Interfund	57,886	57,886
Land and building held for resale	<u>884,672</u>	<u>994,672</u>
<b>Total Current Assets</b>	1,779,220	2,415,428
<b>Non-current Assets</b>		
Notes receivable	<u>125,000</u>	<u>-</u>
<b>Total Assets</b>	<u><u>\$ 1,904,220</u></u>	<u><u>\$ 2,415,428</u></u>
<b>Liabilities</b>		
<b>Current Liabilities:</b>		
Accrued expenses payable	\$ 453	\$ -
Interfund payable	516,705	516,705
GEFA notes payable	<u>898,420</u>	<u>-</u>
<b>Total Current Liabilities</b>	1,415,578	516,705
<b>Long-term Debt</b>		
GEFA notes payable	<u>-</u>	<u>257,831</u>
<b>Total Liabilities</b>	<u>1,415,578</u>	<u>774,536</u>
<b>Net Position</b>		
Unrestricted	<u><u>\$ 488,642</u></u>	<u><u>\$ 1,640,892</u></u>



**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, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
<b>Operating Revenues</b>		
Rental income	\$ 45,884	\$ 49,476
<b>Operating Expenses</b>		
Personal services	134,770	132,659
Purchased services and supplies	1,708,072	1,583,323
<b>Total Operating Expenses</b>	1,842,842	1,715,982
<b>Operating (Loss)</b>	(1,796,958)	(1,666,506)
<b>Non-operating Revenues (Expenses)</b>		
Operating grants	629,643	1,628,574
Investment earnings	4,960	3,125
Miscellaneous	10,105	30,005
<b>Total Non-operating Revenues (Expenses)</b>	644,708	1,661,704
<b>Change in Net Position</b>	(1,152,250)	(4,802)
<b>Net Position Beginning of Year</b>	1,640,892	1,645,694
<b>Net Position End of Year</b>	\$ 488,642	\$ 1,640,892

**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, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash received from customers	\$ 45,884	\$ 49,476
Cash payments for personal services	(134,317)	(132,659)
Cash payments for goods and services	(1,708,072)	(1,585,906)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>(1,796,505)</u>	<u>(1,669,089)</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Operating grants	629,643	1,628,574
Miscellaneous	4,605	30,005
<b>Total Cash Flows from Noncapital Financing Activities</b>	<u>634,248</u>	<u>1,658,579</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Receipts on notes receivable	57,750	54,879
Proceeds from GEFA loan	640,589	257,831
<b>Cash Flows from Capital and Related Financing Activities</b>	<u>698,339</u>	<u>312,710</u>
<b>Cash Flows from Investing Activities</b>		
Investment earnings	4,960	3,125
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(458,958)	305,325
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>1,206,411</u>	<u>901,086</u>
<b>Cash and Cash Equivalents End of Year</b>	<u><u>\$ 747,453</u></u>	<u><u>\$ 1,206,411</u></u>
<b>Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities</b>		
<b>Operating (Loss)</b>	\$ (1,796,958)	\$ (1,666,506)
<b>(Increase) Decrease in Assets:</b>		
Land and building held for resale	-	-
Notes receivable	-	-
<b>Increase (Decrease) in Liabilities:</b>		
Accounts payable	453	(2,583)
Accrued expenses	<u>453</u>	<u>(2,583)</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u><u>\$ (1,796,505)</u></u>	<u><u>\$ (1,669,089)</u></u>

**Emanuel County, Georgia**  
**Emanuel County Development Authority Fund**  
**Comparative Statement of Net Position**  
**September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
<b>Current Assets:</b>		
Interfund receivables	\$ 516,705	\$ 516,705
Land and building held for resale	<u>760,310</u>	<u>760,310</u>
<b>Total Current Assets</b>	<u>1,277,015</u>	<u>1,277,015</u>
<b>Liabilities</b>		
<b>Current Liabilities:</b>		
Interfund payables	<u>211,161</u>	<u>211,161</u>
<b>Net Position</b>		
Unrestricted	<u>\$ 1,065,854</u>	<u>\$ 1,065,854</u>

**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, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Operating Revenues</b>		
Charges for services	\$ -	\$ -
<b>Operating Expenses</b>		
Purchased services	<u>-</u>	<u>-</u>
<b>Operating Income</b>	-	-
<b>Non-operating Expenses</b>		
Interest expense	<u>-</u>	<u>-</u>
<b>Change in Net Position</b>	-	-
<b>Net Position Beginning of Year</b>	<u>1,065,854</u>	<u>1,065,854</u>
<b>Net Position End of Year</b>	<u><u>\$ 1,065,854</u></u>	<u><u>\$ 1,065,854</u></u>

**Emanuel County, Georgia**  
**Emanuel County Development Authority Fund**  
**Comparative Statement of Cash Flows**  
**For the Years Ended September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash received from customers	\$ -	\$ -
Cash payments for purchased services	-	-
<b>Net Cash Provided by (Used in) Operating Activities</b>	-	-
<b>Cash Flows from Capital and Related Financing Activities</b>		
Interest	-	-
Principal on bonds payable	-	-
<b>Net Cash Provided by (Used in) Capital and Related Financing Activities</b>	-	-
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	-	-
<b>Cash and Cash Equivalents Beginning of Year</b>	-	-
<b>Cash and Cash Equivalents End of Year</b>	\$ -	\$ -
<b>Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities</b>		
<b>Operating Income</b>	\$ -	\$ -
<b>(Increase) Decrease in Assets:</b>		
Notes receivable	-	-
Interest receivable	-	-
<b>(Decrease) Increase in Assets:</b>		
Accrued payables	-	-
<b>Net Cash Provided by (Used in) Operating Activities</b>	\$ -	\$ -

Emanuel County, Georgia  
*Emanuel County Revolving Loan Fund*  
*Comparative Statement of Net Position*  
*September 30, 2019 and 2018*

	2019	2018
<b>Assets</b>		
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 129,073	\$ 47,592
<b>Noncurrent Assets:</b>		
Notes receivable	362,320	426,151
<b>Total Assets</b>	<u>491,393</u>	<u>473,743</u>
<b>Net Position</b>		
Unrestricted	<u>\$ 491,393</u>	<u>\$ 473,743</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, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Non-operating Revenues</b>		
Investment earnings	\$ 17,650	\$ 19,827
<b>Expenses</b>		
Capital Outlay	<u>-</u>	<u>365,000</u>
<b>Operating Income (Loss)</b>	17,650	(345,173)
<b>Net Position Beginning of Year</b>	<u>473,743</u>	<u>818,916</u>
<b>Net Position End of Year</b>	<u><u>\$ 491,393</u></u>	<u><u>\$ 473,743</u></u>

**Emanuel County, Georgia**  
**Emanuel County Revolving Loan Fund**  
**Comparative Statement of Cash Flows**  
**For the Years Ended September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Collection of notes receivable	\$ 63,831	\$ 47,592
<b>Cash Flows from Noncapital Financing Activities</b>		
Transfer out	-	(365,000)
<b>Cash Flows from Investing Activities</b>		
Investment earnings	<u>17,650</u>	<u>19,827</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	81,481	(297,581)
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>47,592</u>	<u>345,173</u>
<b>Cash and Cash Equivalents End of Year</b>	<u><u>\$ 129,073</u></u>	<u><u>\$ 47,592</u></u>
<b>Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities</b>		
<b>Operating Income</b>	\$ 17,650	\$ -
<b>(Increase) Decrease in Assets:</b>		
Notes receivables	<u>-</u>	<u>47,592</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u><u>\$ 17,650</u></u>	<u><u>\$ 47,592</u></u>



**Emanuel County, Georgia**  
**Combining Statement of Changes in Fiduciary Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended September 30, 2019**

	Tax Commissioner			
	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<b>Assets</b>				
Cash and cash equivalents	\$ (17,504)	\$ 14,421,146	\$ 14,283,982	\$ 119,660
<b>Liabilities</b>				
Intergovernmental payable	\$ (17,504)	\$ 14,421,146	\$ 14,283,982	\$ 119,660
	<b>Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b>
<b>Probate Court</b>	<b>October 1, 2018</b>			<b>September 30, 2019</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 272	\$ 78,889	\$ 71,482	\$ 7,679
<b>Liabilities</b>				
Due to others	\$ 272	\$ 78,889	\$ 71,482	\$ 7,679
	<b>Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b>
<b>Clerk of Superior Court</b>	<b>October 1, 2018</b>			<b>September 30, 2019</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 570,083	\$ 1,216,419	\$ 1,325,052	\$ 461,450
<b>Liabilities</b>				
Due to others	\$ 570,083	\$ 1,216,419	\$ 1,325,052	\$ 461,450

(continued)

**Emanuel County, Georgia**  
**Combining Statement of Changes in Fiduciary Assets and Liabilities**  
*Agency Funds*  
**For the Year Ended September 30, 2019**

(continued)

	Magistrate Court					Sheriff			
	Balance October 1, 2018		Balance September 30, 2019			Balance October 1, 2018		Balance September 30, 2019	
		Additions	Deductions	Eliminations			Additions	Deductions	Eliminations
<b>Assets</b>									
Cash and cash equivalents	\$ 120	\$ 283,226	\$ 283,722	\$ -	\$ (376)				
<b>Liabilities</b>									
Due to others	\$ 120	\$ 283,226	\$ 283,722	\$ -	\$ (376)				
<b>Assets</b>									
Cash and cash equivalents	\$ 84,508	\$ 396,383	\$ 390,878	\$ -	\$ 90,013				
Due from others	-	-	-	-	-				
<b>Total Assets</b>	\$ 84,508	\$ 396,383	\$ 390,878	\$ -	\$ 90,013				
<b>Liabilities</b>									
Due to others	\$ 84,508	\$ 396,383	\$ 390,878	\$ -	\$ 90,013				
<b>Totals</b>									
<b>Assets</b>									
Cash and cash equivalents	\$ 637,479	\$ 16,396,063	\$ 16,355,116	\$ -	\$ 678,426				
Due from others	-	-	-	-	-				
<b>Total Assets</b>	\$ 637,479	\$ 16,396,063	\$ 16,355,116	\$ -	\$ 678,426				
<b>Liabilities</b>									
Intergovernmental payable	\$ (17,504)	\$ 14,421,146	\$ 14,283,982	\$ -	\$ 119,660				
Due to others	654,983	1,974,917	2,071,134	-	558,766				
<b>Total Liabilities</b>	\$ 637,479	\$ 16,396,063	\$ 16,355,116	\$ -	\$ 678,426				

EMANUEL COUNTY, GEORGIA  
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL SALES TAX PROCEEDS  
September 30, 2019

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES			ESTIMATED PERCENTAGE OF COMPLETION
			PRIOR YEARS	CURRENT YEAR	TOTAL	
<u>PROJECTS UNDER 2016 REFERENDUM</u>						
General Obligation Bonds	\$ 828,379	\$ 828,379	\$ 1,681,083	\$ 112,670	\$ 1,793,753	217%
Hospital Authority Bonds	4,775,062	4,775,062	5,833,406	820,000	6,653,406	139%
SPLOST Bond Principal	1,560,000	1,560,000	3,781,033	-	3,781,033	242%
Interest	1,000,000	1,000,000	625,954		625,954	63%
City of Adrian	232,996	232,996	183,640	27,624	211,264	91%
City of Garfield	66,000	66,000	55,199	11,343	66,542	101%
City of Nunez	63,008	63,008	61,751	8,955	70,706	112%
City of Oak Park	151,402	151,402	129,422	27,269	156,691	103%
City of Stillmore	292,832	292,832	211,428	29,248	240,676	82%
City of Summertown	61,378	61,378	51,840	9,049	60,889	99%
City of Swainsboro	2,728,866	2,728,866	2,379,871	175,622	2,555,493	94%
City of Twin City	694,456	694,456	582,784	44,693	627,477	90%
County Buildings	2,565,621	2,565,621	2,306,878	-	2,306,878	90%
Solid Waste	100,000	100,000	223,601	765,933	989,534	990%
Airport Hanger and Infrastructure	1,000,000	1,000,000	1,851,366		1,851,366	185%
Capital Outlay	\$ 16,120,000	\$ 16,120,000	\$ 19,959,256	671,006	\$ 21,991,662	
				\$ 2,703,412	\$ 21,991,662	

**Stacie W. Avery**  
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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, 2019 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 March 26, 2020.

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 W. Avery CPA". The signature is fluid and cursive, with the "CPA" part being more distinct.

Stacie W. Avery, Certified Public Accountant  
Swainsboro, GA  
March 26, 2020