

EMANUEL COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Emanuel County, Georgia
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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, 2020 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, 2020, 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 31, 2021 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.



March 31, 2021

Emanuel County, Georgia
Statement of Net Position
September 30, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Health Department
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	\$ 8,176,197	\$ 922,640	\$ 9,098,837	\$ 847,070
Investments	5,690,221	-	5,690,221	-
Receivables:				
Accounts	214,414	-	214,414	17,823
Property taxes	790,819	-	790,819	-
Sales taxes	384,634	-	384,634	-
Intergovernmental	1,030,555	-	1,030,555	-
Notes receivable	-	362,320	362,320	-
Interfund	153,275	574,591	727,866	-
Inventory	22,881	-	22,881	-
Land held for resale	-	1,644,982	1,644,982	-
Total Current Assets	16,462,996	3,504,533	19,967,529	864,893
Non-current Assets				
Notes receivable	-	163,092	163,092	-
Capital assets (Note 3E)				
Nondepreciable	1,289,401	-	1,289,401	-
Depreciable, net	14,005,945	-	14,005,945	88,228
SEAD-OPEB	-	-	-	62,607
Total Non-current Assets	15,295,346	163,092	15,458,438	150,835
Total Assets	31,758,342	3,667,625	35,425,967	1,015,728
Deferred outflows of resources	-	-	-	265,955
Total Assets and Deferred Outflows of Resources	31,758,342	3,667,625	35,425,967	1,281,683
Liabilities				
Current Liabilities				
Accounts payable	352,295	-	352,295	5,285
Accrued expenses payable	92,957	330	93,287	-
Other payable	227,260	-	227,260	-
Intergovernmental payable	-	-	-	4,595
Compensated absences payable	168,950	-	168,950	-
Notes payable	1,106,132	-	1,106,132	-
Total Current Liabilities	1,947,594	330	1,947,924	9,880
Long-Term Liabilities (Note 3G) (net of current portion)				
Landfill postclosure care costs payable	1,084,804	-	1,084,804	-
Compensated absences payable	42,925	-	42,925	47,210
Notes payable	-	2,396,117	2,396,117	-
SEA-OPEB payable	-	-	-	220,880
Net pension liability	-	-	-	813,917
Total Long-Term Liabilities	1,127,729	2,396,117	3,523,846	1,082,007
Total Liabilities	3,075,323	2,396,447	5,471,770	1,091,887
Deferred Inflows of Resources	-	-	-	379,781
Total Liabilities and Deferred Outflows of Resources	3,075,323	2,396,447	5,471,770	1,471,668
Net Position				
Net investment in capital assets (Note 3J)	15,817,468	-	15,817,468	88,228
Restricted for:				
Capital projects	4,530,693	-	4,530,693	-
Public safety	450,356	-	450,356	-
Health and welfare	-	-	-	712,309
Housing and development	362,361	-	362,361	-
Unrestricted	7,522,141	418,312	7,940,453	(990,522)
Total Net Position	\$ 28,683,019	\$ 418,312	\$ 29,101,331	\$ (189,985)

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Statement of Activities
For the Year Ended September 30, 2020

Function/Program	Program Revenues				Net (Expense)		
	Charges for Services and Fines		Operating Grants, Contributions and Interest	Capital Grants and Contributions	Revenue and Changes in Net Assets		
	Expenses				Governmental Activities	Primary Government Business-type Activities	Total
Primary Government							
Governmental Activities							
General government	\$ 2,588,051	\$ 732,995	\$ -	\$ -	\$ (1,855,056)	\$ -	\$ (1,855,056)
Judicial	1,080,913	-	-	-	(1,080,913)	-	(1,080,913)
Public safety	3,877,142	2,164,008	748,237	-	(964,897)	-	(964,897)
Public works	5,971,113	670,110	-	1,108,834	(4,192,169)	-	(4,192,169)
Health and welfare	1,325,145	-	-	-	(1,325,145)	-	(1,325,145)
Culture and recreation	546,419	-	-	-	(546,419)	-	(546,419)
Housing and development	2,093,756	-	-	-	(2,093,756)	-	(2,093,756)
Interest	24,928	-	-	-	(24,928)	-	(24,928)
Total Governmental Activities	17,507,467	3,567,113	748,237	1,108,834	(12,083,283)	-	(12,083,283)
Business-type Activities							
Development Authority of Emanuel County and the City of Statesboro	2,516,885	48,496	729,675	-	-	(1,738,714)	(1,738,714)
Emanuel County Development Authority	-	-	-	-	-	-	-
Emanuel County Revolving Loan	13,000	-	-	-	-	(13,000)	(13,000)
Total Business-type Activities	2,529,885	48,496	729,675	-	-	(1,751,714)	(1,751,714)
Total Primary Government	\$ 20,037,352	\$ 3,615,609	\$ 1,477,912	\$ 1,108,834	(12,083,283)	(1,751,714)	(13,834,997)
Component Unit							
Department of Public Health	\$ 969,303	\$ 534,163	\$ 550,871	\$ -	-	-	115,731
General Revenues							
Property taxes levied for general government purposes					8,549,840	-	8,549,840
Sales taxes					5,366,010	-	5,366,010
Insurance premium tax					867,103	-	867,103
Other taxes					243,717	-	243,717
Unrestricted investment earnings					322,681	1,347	324,028
Proceeds from the disposition of capital assets					7,680	-	7,680
Contributions					401,621	-	401,621
Insurance reimbursement					64,394	-	64,394
Miscellaneous					131,854	122,790	254,644
Total General Revenues					15,954,900	124,137	16,079,037
Change in Net Position					3,871,617	(1,627,577)	2,244,040
Net Position, Beginning					24,811,402	2,045,889	26,857,291
Net Position End of Year					\$ 28,683,019	\$ 418,312	\$ 29,101,331
							\$ (189,985)

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Balance Sheet
Governmental Funds
September 30, 2020
(With Comparative Totals at September 30, 2019)

	2020				2019
	General	SPLOST 5	SPLOST 6	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 3,182,728	\$ 94,745	2,796,689	\$ 2,102,035	\$ 8,176,197
Restricted cash	-	-	-	-	-
Investments	5,690,221	-	-	-	5,690,221
Receivables:					
Accounts	112,894	-	-	101,520	214,414
Property taxes	714,973	-	-	75,846	790,819
Sales taxes	125,213	-	259,421	-	384,634
Intergovernmental	1,030,555	-	-	-	1,030,555
Interfund	153,275	-	-	-	153,275
Inventory	22,881	-	-	-	22,881
Total Assets	\$ 11,032,740	\$ 94,745	\$ 3,056,110	\$ 2,279,401	\$ 16,462,996
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 341,959	\$ 1,820	\$ 1,080	\$ 7,436	\$ 352,295
Accrued expenditures payable	83,632	-	-	9,325	92,957
Other payables	227,260	-	-	-	227,260
Total Liabilities	652,851	1,820	1,080	16,761	672,512
Deferred Inflows of Resources	645,848	-	-	67,185	713,033
Total Liabilities and Deferred Inflows of Resources	1,298,699	1,820	1,080	83,946	1,385,545
Fund Balances					
Nonspendable	22,881	-	-	-	22,881
Restricted	-	92,925	3,055,030	2,195,455	5,343,410
Unassigned	9,711,160	-	-	-	9,711,160
Total Fund Balances	9,734,041	92,925	3,055,030	2,195,455	15,077,451
Total Liabilities, Deferred Inflow of Resources and Fund Balances	\$ 11,032,740	\$ 94,745	\$ 3,056,110	\$ 2,279,401	\$ 16,462,996

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, 2020

Total Governmental Fund Balances		\$ 15,077,451
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.		
Cost of capital assets	\$ 30,646,547	
Less accumulated depreciation	<u>(15,351,201)</u>	15,295,346
Other long-term assets are not available to pay for current-period expenditures and		
Property taxes		1,628,254
Deferred 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	(1,106,132)	
Landfill postclosure care payable	(1,084,804)	
Compensated absences payable	<u>(211,875)</u>	<u>(2,402,811)</u>
Net Position of Governmental Activities		\$ 28,683,019

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, 2020
(With Comparative Totals For the Year Ended September 30, 2019)

	2020				2019	
	General	SPLOST 5	SPLOST 6	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 9,016,166	\$ -	\$ 3,139,831	\$ 1,058,475	\$ 13,214,472	\$ 15,143,785
Intergovernmental	748,237	-	-	1,104,201	1,852,438	1,577,784
Licenses and permits	32,812	-	-	-	32,812	32,573
Charges for services	1,978,678	-	-	646,716	2,625,394	2,636,075
Fines and forfeitures	608,418	-	-	63,469	671,887	806,511
Investment earnings	65,788	921	6,577	249,395	322,681	343,503
Miscellaneous	364,680	-	-	4,194	368,874	421,496
Total Revenues	12,814,779	921	3,146,408	3,126,450	19,088,558	20,961,727
Expenditures						
Current:						
General government	2,433,428	-	-	-	2,433,428	2,178,179
Judicial	1,212,076	-	-	-	1,212,076	1,175,483
Public safety	3,507,077	-	-	-	3,507,077	3,854,645
Public works	3,759,408	4,754	98,987	1,141,490	5,004,639	6,465,016
Health and welfare	343,225	-	-	-	343,225	163,934
Culture and recreation	538,812	-	-	-	538,812	517,735
Housing and development	376,720	-	-	1,699,530	2,076,250	1,714,258
Intergovernmental	48,208	-	1,583,560	-	1,631,768	978,604
Capital Outlay	-	231,914	293,062	148,661	673,637	985,659
Debt Service:						
Principal retirement	-	-	-	184,382	184,382	180,812
Interest and fiscal charges	-	-	-	24,928	24,928	28,499
Total Expenditures	12,218,954	236,668	1,975,609	3,198,991	17,630,222	18,242,824
Excess (Deficiency) of Revenues Over (Under) Expenditures	595,825	(235,747)	1,170,799	(72,541)	19,088,558	2,718,903
Other Financing Sources (Uses)						
Proceeds from the sale of capital assets	-	-	-	7,680	7,680	90,059
Inception of capital leases	-	-	-	-	-	-
Insurance reimbursement	64,394	-	-	295,000	64,394	22,565
Transfers in	-	-	-	(120,000)	295,000	475,929
Transfers out	(175,000)	-	-	-	(295,000)	(475,929)
Total Other Financing Sources (Uses)	(110,606)	-	-	182,680	72,074	112,624
Net Change in Fund Balances	485,219	(235,747)	1,170,799	110,139	19,160,632	2,831,527
Fund Balances Beginning of Year	9,248,822	328,672	1,884,231	2,085,316	13,547,041	10,715,514
Fund Balances End of Year	\$ 9,734,041	\$ 92,925	\$ 3,055,030	\$ 2,195,455	\$ 32,707,673	\$ 13,547,041

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, 2020

Net Changes In Fund Balances - Total Governmental Funds	\$ 1,530,410
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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	\$ (1,449,595)	
Capital outlay	<u>1,586,290</u>	136,695

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.

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

Transfers in	\$ (295,000)	
Transfers out	<u>295,000</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.

184,382

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	\$ 1,628,254	
Deferred @ September 30	<u>-</u>	1,628,254

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	\$ 221,311	
Liability @ September 30	<u>(211,875)</u>	9,436

Contributions	401,621
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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	\$ 1,065,623	
Liability @ September 30	<u>(1,084,804)</u>	(19,181)

Change In Net Position of Governmental Activities	<u>\$ 3,871,617</u>
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See accompanying notes to the basic financial statements

Emanuel County, Georgia
Proprietary Funds
Statement of Net Position
September 30, 2020

	Business-type Activities			
	Development Authority of Emanuel County and the City of Swainsboro	Emanuel County Development Authority	Emanuel County Revolving Loan	Total
Assets				
Current Assets:				
Cash and cash equivalents	\$ 683,777	\$ -	\$ 238,863	\$ 922,640
Receivables:				
Intergovernmental	-	-	-	-
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
Total Current Assets	1,626,335	1,277,015	601,183	3,504,533
Non-current Assets				
Notes receivable	163,092	-	-	163,092
Total Assets	\$ 1,789,427	\$ 1,277,015	\$ 601,183	\$ 3,667,625
Liabilities				
Current Liabilities:				
Accrued expenses payable	330	-	-	330
Interfund payable	516,705	211,161	-	727,866
GEFA notes payable	125,000	-	-	125,000
Total Current Liabilities	642,035	211,161	-	853,196
Long-term Debt				
GEFA notes payable	2,396,117	-	-	2,396,117
Total Liabilities	3,038,152	211,161	-	3,249,313
Net Position				
Unrestricted	\$ (1,248,725)	\$ 1,065,854	\$ 601,183	\$ 418,312

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, 2020

	Business-type Activities			
	Development Authority of Emanuel County and the City of Swainsboro	Emanuel County Development Authority	Emanuel County Revolving Loan	Total
Operating Revenues				
Charges for services	\$ 48,496	\$ -	\$ -	\$ 48,496
Operating Expenses				
Personal services	171,973	-	-	171,973
Purchased services	2,344,912	-	13,000	2,357,912
Total Operating Expenses	2,516,885	-	13,000	2,529,885
Operating (Loss)	(2,468,389)	-	(13,000)	(2,481,389)
Non-operating Revenue (Expenses)				
Operating grants	729,675	-	-	729,675
Investment earnings	1,347	-	-	1,347
Miscellaneous	-	-	122,790	122,790
Total Non-operating Revenue (Expenses)	731,022	-	122,790	853,812
Change in Net Position Before Transfers In	(1,737,367)	-	109,790	(1,627,577)
Transfers In	-	-	-	-
Change in Net Position	(1,737,367)	-	109,790	(1,627,577)
Net Position Beginning of Year	488,642	1,065,854	491,393	2,045,889
Net Position End of Year	\$ (1,248,725)	\$ 1,065,854	\$ 601,183	\$ 418,312

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended September 30, 2020

	Business-type Activities			
	Development Authority of Emanuel County and the City of Swainsboro	Emanuel County Development Authority	Emanuel County Revolving Loan	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash received from customers	\$ 48,496	\$ -	\$ -	\$ 48,496
Cash payments for personal services	(171,973)	-	-	(171,973)
Cash payments for goods and services	(2,345,035)	-	-	(2,345,035)
Net Cash Provided by (Used in) Operating Activities	(2,468,512)	-	-	(2,468,512)
Cash Flows from Noncapital Financing Activities				
Operating grants	729,675	-	-	729,675
Transfers in	-	-	(13,000)	(13,000)
Miscellaneous	-	-	-	-
(Increase) decrease in notes receivable	-	-	-	-
Net Cash Flows from Noncapital Financing Activities	729,675	-	(13,000)	716,675
Cash Flows from Capital and Related Financing Activities				
Capital grants	-	-	-	-
Interest	-	-	-	-
Receipts on notes receivable	51,117	-	-	51,117
Proceeds from GEFA loan	1,622,697	-	-	1,622,697
Net Cash Provided by (Used in) Capital and Related Financing Activities	1,673,814	-	-	1,673,814
Cash Flows from Investing Activities				
Investment earnings	1,347	-	-	1,347
Net Increase (Decrease) in Cash and Cash Equivalents	(63,676)	-	(13,000)	(76,676)
Cash and Cash Equivalents Beginning of Year	747,453	-	129,073	876,526
Cash and Cash Equivalents End of Year	\$ 683,777	\$ -	\$ 116,073	\$ 799,850
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	\$ (2,468,389)	\$ -	\$ -	\$ (2,468,389)
Adjustments:				
(Increase) Decrease in Assets:				
Accounts receivable	-	-	-	-
Interest receivable	-	-	-	-
Notes receivable	-	-	-	-
Land and building held for resale	-	-	-	-
Increase (Decrease) in Liabilities:				
Accounts payable	-	-	-	-
Accrued expenses	(123)	-	-	(123)
Net Cash Provided by (Used in) Operating Activities	\$ (2,468,512)	\$ -	\$ -	\$ (2,468,512)

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds - Agency Funds
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Cash and cash equivalents	\$ 334,038	\$ 678,426
Liabilities		
Intergovernmental payable	\$ -	\$ 119,660
Due to others	334,038	558,766
Total Liabilities	\$ 334,038	\$ 678,426

See accompanying notes to the basic financial statements

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2020

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Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2020

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, 2020

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, 2020 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, 2020

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, 2020

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, 2020

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, 2020

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

1-E-7 Compensated Absences

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

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

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

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

1-E-8 Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the 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, 2020

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, 2020

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 2020 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 2020 annual budget:

General fund:

Intergovernmental	8,208
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Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2020

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, 2020, all the County’s deposits were covered either by FDIC coverage or collateralized with securities held by the County’s agent in the County’s name.

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, 2020 are as follows:

<u>Credit Risk</u>	<u>Value</u>	<u>Interest Risk</u>
AAAf rated	\$ 5,690,221	26 days WAM

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2020

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	\$ 8,176,197
Proprietary Fund Type Statement of Net Position	922,640
Statement of Fiduciary Assets and Liabilities	<u>334,038</u>
Total	<u><u>\$ 9,432,875</u></u>

3-B. Receivables

Receivables at September 30, 2020, consisted of taxes, accounts (billings for user charges) and intergovernmental receivables arising from grants.

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

3-C. Property Taxes

The Board of Commissioners levy property taxes in September of each year. Property taxes attach as an enforceable lien on property as of January 1. The property taxes were levied on August 29, 2020. 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, 2020

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, 2020, was as follows:

	10/1/2019	Additions	Deductions	9/30/2020
Governmental activities:				
Nondepreciable capital assets:				
Land	\$ 1,289,401	\$ 42,021	\$ -	\$ 1,331,422
Depreciable capital assets:				
Buildings and improvements	10,253,393	603,440	-	10,856,833
Land improvements	11,643	1,086,534	-	1,098,177
Machinery and equipment	11,133,665	11,000	-	11,144,665
Infrastructure	5,970,534	244,916	-	6,215,450
Total depreciable capital assets	27,369,235	1,945,890	-	29,315,125
Total capital assets	28,658,636	1,987,911	-	30,646,547
Accumulated depreciation:				-
Buildings and improvements	4,082,474	170,537	-	4,253,011
Machinery and equipment	8,834,126	1,132,815	-	9,966,941
Infrastructure	985,006	146,243	-	1,131,249
Total accumulated depreciation	13,901,606	1,449,595	-	15,351,201
Governmental activities capital assets, net	\$ 14,757,030	\$ 538,316	\$ -	\$ 15,295,346

	Balance 10/1/2019	Additions	Deductions	Balance 9/30/2020
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, 2020, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

The 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, 2020, consisted of the following:

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2020

Note 3 - Detailed Notes on All Funds (Continued)

The following table includes interfund receivables and payables at September 30, 2020:

Receivable to:	Payable from		
	Development authority of Emanuel county and the city of Swainsboro	Emanuel county Development Authority	Total
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

Transfers to	Transfers from		
	General Fund	Nonmajor Capital Projects Funds	Total
Nonmajor Special Revenue Funds	\$ 175,000	\$ -	\$ 175,000
Nonmajor Capital Projects Funds	-	285,929	285,929
Total transfers	\$ 175,000	\$ 285,929	\$ 460,929

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, 2020:

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
2021	\$ 1,106,128	\$ 21,305	\$ 1,127,433

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2020

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, 2020:

Governmental Activities:	Outstanding 10/1/2019	Additions	Reductions	Outstanding 9/30/2020	Amounts Due in One Year
Note - Durden Bank	\$ 1,290,514	\$ -	\$ 184,382	\$ 1,106,132	\$ 1,106,132
Compensated Absences	221,311	167,613	177,049	211,875	168,950
Landfill Closure and Postclosure Care	1,065,623	19,181	-	1,084,804	-
Total Governmental Activities	\$ 2,577,448	\$ 186,794	\$ 361,431	\$ 2,402,811	\$ 1,275,082
Discretely Presented Component Unit:					
Emanuel County Health Department					
Compensated Absences	\$ 33,277	\$ 33,251	\$ 19,318	\$ 47,210	\$ -

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 \$1,084,804 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, 2020 was \$229,750 on covered payroll of \$4,609,636.

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, 2020

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	\$ 22,811
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- **Restricted** – The following fund balances are legally restricted to specified purposes:

Major SPLOST Funds

SPLOST 5	\$ 92,925
SPLOST 6	3,055,030

Total Major SPLOST Funds	\$ 3,147,955
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Nonmajor Special Revenue Funds:

Capital outlay	\$ 1,745,099
Public safety	450,356
Community development	362,361

Total Nonmajor Special Revenue Funds	\$ 2,557,816
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- **Unassigned** – The following fund balances include the general fund unassigned amount:

General Fund:

Unassigned	\$ 8,872,949
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Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2020

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, 2020 is as follows:

	<u>Governmental Activities</u>
Net investment in capital assets:	
Cost of capital assets	\$ 30,646,547
Less accumulated depreciation	<u>15,351,201</u>
Book value	15,295,346
Less capital related debt	<u>1,106,132</u>
Net investment in capital assets:	<u><u>\$ 14,189,214</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, 2020. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

Emanuel County, Georgia
Notes to the Basic Financial Statements
For the Year Ended September 30, 2020

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

Emanuel County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 9,224,300	\$ 9,774,300	\$ 9,016,166	\$ (758,134)
Licenses and permits	17,500	17,500	32,812	15,312
Intergovernmental	229,101	805,101	748,237	(56,864)
Charges for services	1,517,000	1,617,000	1,978,678	361,678
Fines and forfeitures	680,000	530,000	608,418	78,418
Investment earnings	60,000	60,000	65,788	5,788
Miscellaneous	215,000	255,000	364,680	109,680
Total Revenues	11,942,901	13,058,901	12,814,779	(244,122)
Expenditures				
Current:				
General government	2,361,074	2,572,574	2,433,428	139,146
Judicial	1,186,960	1,226,960	1,212,076	14,884
Public safety	3,705,185	3,804,685	3,507,077	297,608
Public works	3,233,482	3,897,732	3,759,408	138,324
Health and welfare	348,500	351,750	343,225	8,525
Culture and recreation	570,000	570,000	538,812	31,188
Housing and development	472,550	475,050	376,720	98,330
Intergovernmental	40,000	40,000	48,208	(8,208)
Total Expenditures	11,917,751	12,938,751	12,218,954	719,797
Excess of Revenues Over Expenditures	25,150	120,150	595,825	475,675
Other Financing Sources (Uses)				
Transfers out	(199,000)	-	(175,000)	(175,000)
Sale of capital asset	-	-	-	-
Insurance reimbursement	-	-	64,394	64,394
Total Other Financing (Uses)	(199,000)	-	(110,606)	(110,606)
Net Change in Fund Balances	\$ (173,850)	\$ 120,150	485,219	\$ 365,069
Fund Balances Beginning of Year			9,248,822	
Fund Balances End of Year			\$ 9,734,041	

Emanuel County, Georgia
Required Supplementary Information
For the Year ended September 30, 2020

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:

Intergovernmental

Emanuel County, Georgia
General Fund
Comparative Balance Sheet
September 30, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	\$ 3,182,728	\$ 3,896,062
Investments	5,690,221	3,147,725
Receivables:		
Accounts	112,894	43,314
Property taxes	714,973	6,346,748
Sales taxes	125,213	108,198
Intergovernmental	1,030,555	938,784
Interfund	153,275	153,275
Inventory	22,881	41,655
Total Assets	\$ 11,032,740	\$ 14,675,761
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	\$ 341,959	\$ 401,447
Accrued expenditures	83,632	79,112
Interfund payables	227,260	227,260
Other liabilities	-	7,111
Total Liabilities	652,851	714,930
Deferred Inflows of Resources	645,848	4,712,009
Total Liabilities and Deferred Inflows of Resources	1,298,699	5,426,939
Fund Balances		
Nonspendable - not in spendable form	22,881	41,655
Unassigned	9,711,160	9,207,167
Total Fund Balances	9,734,041	9,248,822
Total Liabilities, Deferred Inflow of Resources and Fund Balances	\$ 11,032,740	\$ 14,675,761

Emanuel County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
Revenues		
Taxes	\$ 9,016,166	\$ 11,293,810
Intergovernmental	748,237	59,924
Licenses and permits	32,812	32,573
Charges for services	1,978,678	1,868,361
Fines and forfeitures	608,418	723,288
Investment earnings	65,788	-
Miscellaneous	364,680	234,524
Total Revenues	12,814,779	14,212,480
Expenditures		
Current:		
General government	2,433,428	2,178,179
Judicial	1,212,076	1,175,483
Public safety	3,507,077	3,854,645
Public works	3,759,408	3,102,191
Health and welfare	343,225	163,934
Culture and recreation	538,812	517,735
Housing and development	376,720	389,964
Intergovernmental	48,208	45,934
Total Expenditures	12,218,954	11,428,065
Excess of Revenues Over Expenditures	595,825	2,784,415
Other Financing Sources (Uses)		
Transfers out	(175,000)	(190,000)
Insurance reimbursement	64,394	22,565
Proceeds from the sale of capital assets	-	78,839
Total Other Financing Sources (Uses)	(110,606)	(88,596)
Net Change in Fund Balances	485,219	2,695,819
Fund Balances Beginning of Year	9,248,822	6,553,003
Fund Balances End of Year	\$ 9,734,041	\$ 9,248,822

Emanuel County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

	2020			Variance	2019
	Original Budget	Final Budget	Actual	With Final Budget	Actual
Revenues					
Taxes					
Real property					
Current	\$ 5,625,000	\$ 5,625,000	\$ 4,095,136	\$ (1,529,864)	\$ 7,243,619
Prior	148,800	148,800	193,690	44,890	179,281
Timber	180,000	220,000	201,048	(18,952)	255,984
Railroad	20,000	20,000	29,712	9,712	27,225
FLPA	165,000	325,000	346,588	21,588	199,129
Motor vehicles	85,000	85,000	133,027	48,027	161,720
Motor vehicles - tavy	560,000	860,000	1,054,429	194,429	653,502
Motor vehicles - aavy	16,000	16,000	23,818	7,818	16,708
Mobile homes	57,000	57,000	55,441	(1,559)	51,948
Real estate transfer tax	12,500	12,500	20,649	8,149	15,272
Franchise taxes	72,000	72,000	86,947	14,947	75,125
Intangible taxes	50,000	50,000	65,930	15,930	46,731
Local option sales and use tax	1,215,000	1,215,000	1,514,113	299,113	1,245,872
Energy excise tax	75,000	75,000	84,026	9,026	90,943
Alcoholic beverage excise tax	28,000	28,000	37,117	9,117	34,507
Insurance premium tax	760,000	810,000	867,103	57,103	817,019
Financial institution tax	40,000	40,000	35,627	(4,373)	39,434
Interest and penalties	115,000	115,000	171,765	56,765	139,791
Total Taxes	<u>9,224,300</u>	<u>9,774,300</u>	<u>9,016,166</u>	<u>(758,134)</u>	<u>11,293,810</u>
Licenses and Permits					
Business licenses - alcoholic beverages	12,500	12,500	27,212	14,712	27,098
Non-business licenses and permits	5,000	5,000	5,600	600	5,475
Total Licenses and Permits	<u>17,500</u>	<u>17,500</u>	<u>32,812</u>	<u>15,312</u>	<u>32,573</u>
Intergovernmental					
Federal	-	-	-	-	-
State	229,101	805,101	748,237	(56,864)	59,924
Total Intergovernmental	<u>229,101</u>	<u>805,101</u>	<u>748,237</u>	<u>(56,864)</u>	<u>59,924</u>
Totals carried forward	<u>9,470,901</u>	<u>10,596,901</u>	<u>9,797,215</u>	<u>(799,686)</u>	<u>11,386,307</u>

(continued)

Emanuel County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

(continued)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	\$ 9,470,901	\$ 10,596,901	\$ 9,797,215	\$ (799,686)	\$ 11,386,307
Revenues					
Charges for Services					
General government					
Court costs, fees and charges	-	-	189,248	189,248	143,124
Election qualifying fees	7,500	7,500	21,642	14,142	1,269
Municipal election charges	5,000	5,000	-	(5,000)	-
Motor vehicle tag collection fees	30,000	30,000	33,921	3,921	36,388
Other:					
Commissions on tax collections	200,000	200,000	199,927	(73)	217,224
Other charges	19,500	19,500	18,425	(1,075)	52,431
Public safety	755,000	855,000	845,405	(9,595)	891,639
Utilities/enterprise-sanitation	500,000	500,000	670,110	170,110	526,286
Total Charges for Services	1,517,000	1,617,000	1,978,678	361,678	1,868,361
Fines and Forfeitures					
Court	680,000	530,000	608,418	78,418	723,288
Investment Earnings	60,000	60,000	65,788	5,788	-
Miscellaneous					
Rents and royalties	135,000	135,000	237,020	102,020	124,575
Other	80,000	120,000	127,660	7,660	109,949
Total Miscellaneous	215,000	255,000	364,680	109,680	234,524
Total Revenues	11,942,901	13,058,901	12,814,779	(244,122)	14,212,480
Other Financing Sources:					
Proceeds from the sale of capital assets	-	-	-	-	78,839
Insurance reimbursement	-	-	64,394	64,394	22,565
Other Financing Sources:	-	-	64,394	64,394	101,404
Total Revenues and Other Financing Sources	\$ 11,942,901	\$ 13,058,901	\$ 12,879,173	\$ (179,728)	\$ 14,313,884

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
General Government					
Elections					
Personal services	\$ 68,400	\$ 70,200	\$ 70,706	\$ (506)	\$ 61,605
Purchased/contracted services	38,894	41,894	43,572	(1,678)	26,479
Supplies	4,600	17,600	19,445	(1,845)	5,385
Total Elections	111,894	129,694	133,723	(4,029)	93,469
Financial Administration					
Personal services	439,800	455,800	449,958	5,842	408,664
Purchased/contracted services	91,850	94,850	93,695	1,155	66,376
Supplies	8,800	16,800	16,025	775	9,620
Capital outlay	-	-	-	-	-
Contributions to other agencies	-	-	-	-	-
Contingency	-	-	-	-	-
Total Financial Administration	540,450	567,450	559,678	7,772	484,660
Tax Administration					
Payments to other agencies	-	-	-	-	-
Computer Technology					
Personal services	81,500	84,800	84,545	255	80,099
Purchased/contracted services	24,740	24,740	22,383	2,357	18,648
Supplies	-	-	111	(111)	-
Total Computer Technology	106,240	109,540	107,039	2,501	98,747
Human Resources					
Personal services	-	-	-	-	-
Purchased/contracted services	-	-	-	-	-
Supplies	-	-	-	-	-
Total Human Resources	-	-	-	-	-
Tax Commissioner					
Personal services	255,000	262,000	253,700	8,300	246,252
Purchased/contracted services	48,400	50,400	40,899	9,501	64,461
Supplies	7,000	8,500	5,940	2,560	4,769
Capital outlay	-	-	1,359	(1,359)	-
Total Tax Commissioner	310,400	320,900	301,898	19,002	315,482
Tax Assessor					
Personal services	203,300	211,600	211,322	278	194,320
Purchased/contracted services	196,250	196,250	175,263	20,987	187,296
Supplies	12,600	12,600	5,538	7,062	8,868
Capital outlay	-	-	3,353	(3,353)	-
Total Tax Assessor	412,150	420,450	395,476	24,974	390,484
Totals carried forward	1,481,134	1,548,034	1,497,814	50,220	1,382,842

(continued)

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

(continued)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 1,481,134	\$ 1,548,034	\$ 1,497,814	\$ 50,220	\$ 1,382,842
Expenditures					
Buildings and Plant					
Personal services	126,740	131,740	127,205	4,535	101,820
Purchased/contracted services	171,700	261,700	164,017	97,683	123,614
Supplies	155,500	155,500	179,720	(24,220)	154,187
Capital outlay	-	49,600	86,590	(36,990)	-
Total Buildings and Plant	<u>453,940</u>	<u>598,540</u>	<u>557,532</u>	<u>41,008</u>	<u>379,621</u>
General Administration					
Personal services	118,000	118,000	102,137	15,863	104,679
Purchased/contracted services	308,000	308,000	275,408	32,592	307,658
Other	-	-	-	-	3,379
Total General Administration	<u>426,000</u>	<u>426,000</u>	<u>377,545</u>	<u>48,455</u>	<u>415,716</u>
Board of Equilization					
Purchased/contracted services	-	-	537	(537)	-
Total General Government	<u>2,361,074</u>	<u>2,572,574</u>	<u>2,433,428</u>	<u>139,146</u>	<u>2,178,179</u>
Judicial					
Superior Court					
Personal services	268,000	275,000	330,272	(55,272)	263,647
Purchased/contracted services	23,100	30,600	43,651	(13,051)	48,635
Supplies	10,000	18,000	18,979	(979)	-
Capital outlay	-	-	-	-	-
Other	71,000	71,000	-	71,000	70,795
Total Superior Court	<u>372,100</u>	<u>394,600</u>	<u>392,902</u>	<u>1,698</u>	<u>383,077</u>
State Court					
Personal services	73,300	73,300	73,289	11	69,025
Purchased/contracted services	25,330	25,330	18,116	7,214	20,756
Supplies	2,000	2,000	72	1,928	-
Total State Court	<u>100,630</u>	<u>100,630</u>	<u>91,477</u>	<u>9,153</u>	<u>89,781</u>
Magistrate Court					
Personal services	188,700	192,450	193,983	(1,533)	184,240
Purchased/contracted services	9,080	9,080	10,932	(1,852)	11,485
Supplies	3,800	3,800	5,133	(1,333)	3,063
Capital outlay	-	-	-	-	-
Total Magistrate Court	<u>201,580</u>	<u>205,330</u>	<u>210,048</u>	<u>(4,718)</u>	<u>198,788</u>
District Attorney					
Other	200,000	200,000	199,000	1,000	195,844
Totals carried forward	<u>3,235,384</u>	<u>3,473,134</u>	<u>3,326,318</u>	<u>146,816</u>	<u>3,045,669</u>

(continued)

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

(continued)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 3,235,384	\$ 3,473,134	\$ 3,326,318	\$ 146,816	\$ 3,045,669
Expenditures					
Judicial (Continued)					
Probate Court					
Personal services	149,400	153,150	146,064	7,086	143,860
Purchased/contracted services	14,100	14,100	13,619	481	13,046
Supplies	4,400	4,400	6,241	(1,841)	3,759
Capital outlay	-	-	-	-	-
Total Probate Court	<u>167,900</u>	<u>171,650</u>	<u>165,924</u>	<u>5,726</u>	<u>160,665</u>
Juvenile Court					
Purchased/contracted services	1,750	1,750	971	779	586
Other	37,500	37,500	36,585	915	37,486
Total Juvenile Court	<u>39,250</u>	<u>39,250</u>	<u>37,556</u>	<u>1,694</u>	<u>38,072</u>
Public Defender					
Purchased/contracted services	105,500	115,500	115,169	331	109,256
Total Judicial	<u>1,186,960</u>	<u>1,226,960</u>	<u>1,212,076</u>	<u>14,884</u>	<u>1,175,483</u>
Public Safety					
Sheriff					
Personal services	1,349,500	1,395,000	1,369,204	25,796	1,297,690
Purchased/contracted services	73,000	83,000	48,901	34,099	83,082
Supplies	163,500	163,500	167,550	(4,050)	219,170
Capital outlay	57,500	67,500	21,412	46,088	5,950
Total Sheriff	<u>1,643,500</u>	<u>1,709,000</u>	<u>1,607,067</u>	<u>101,933</u>	<u>1,605,892</u>
Special Detail					
Personal services	75,400	55,400	52,734	2,666	48,570
Inmates					
Transportation	<u>-</u>	<u>-</u>	<u>47,463</u>	<u>(47,463)</u>	<u>71,059</u>
Jail Operations					
Personal services	855,000	886,000	808,065	77,935	806,140
Purchased/contracted services	69,500	69,500	67,260	2,240	98,268
Supplies	391,350	414,350	451,365	(37,015)	442,767
Capital outlay	-	-	-	-	13,223
Total Jail Operations	<u>1,315,850</u>	<u>1,369,850</u>	<u>1,326,690</u>	<u>43,160</u>	<u>1,360,398</u>
Totals carried forward	<u>6,582,784</u>	<u>6,933,784</u>	<u>6,678,921</u>	<u>254,863</u>	<u>6,292,839</u>

(continued)

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

(continued)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 6,582,784	\$ 6,933,784	\$ 6,678,921	\$ 254,863	\$ 6,292,839
Expenditures					
Public Safety					
Rural Fire Department					
Personal services	9,150	9,150	9,043	107	9,043
Purchased/contracted services	77,800	77,800	87,372	(9,572)	77,789
Supplies	52,000	52,000	36,183	15,817	28,343
Capital outlay	-	-	-	-	90,857
Total Rural Fire Department	138,950	138,950	132,598	6,352	206,032
Animal Control					
Other	90,000	90,000	71,010	18,990	68,134
Total Animal Control	90,000	90,000	71,010	18,990	68,134
Emergency Management					
Personal services	4,725	4,725	4,650	75	4,650
Purchased/contracted services	9,250	9,250	7,494	1,756	7,744
Supplies	3,200	3,200	750	2,450	2,018
Total Emergency Management	17,175	17,175	12,894	4,281	14,412
Emergency Medical Services					
Purchased/contracted services	19,500	19,500	18,230	1,270	22,237
Supplies	63,000	63,000	51,586	11,414	68,078
Other	300,000	300,000	155,022	144,978	353,487
Total Emergency Medical Services	382,500	382,500	224,838	157,662	443,802
Coroner/Medical Examiner					
Personal services	23,550	23,550	17,637	5,913	22,198
Purchased/contracted services	16,560	16,560	12,381	4,179	12,568
Supplies	1,700	1,700	1,765	(65)	1,580
Total Coroner/Medical Examiner	41,810	41,810	31,783	10,027	36,346
Total Public Safety	3,705,185	3,804,685	3,507,077	338,124	3,720,604
Totals carried forward	7,253,219	7,604,219	7,152,044	452,175	7,061,565

(continued)

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

(continued)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 7,253,219	\$ 7,604,219	\$ 7,152,044	\$ 452,175	\$ 7,061,565
Expenditures					
Public Works					
Roadways and Walkways					
Personal services	1,127,700	1,180,700	1,137,992	42,708	910,574
Purchased/contracted services	60,650	60,650	52,050	8,600	99,889
Supplies	401,910	466,910	456,417	10,493	438,090
Capital outlay	300,500	500,000	425,038	74,962	7,324
Total Roadways and Walkways	1,890,760	2,208,260	2,071,497	136,763	1,455,877
Solid Waste					
Personal services	205,940	213,940	214,993	(1,053)	173,866
Purchased/contracted services	791,550	841,550	924,700	(83,150)	870,519
Supplies	59,932	59,932	63,781	(3,849)	76,657
Capital outlay	15,000	295,000	275,488	19,512	225,924
Total Solid Waste	1,072,422	1,410,422	1,478,962	(68,540)	1,346,966
Landfill Closing					23,854
Maintenance and Shop					
Personal services	228,300	237,050	167,679	69,371	192,965
Purchased/contracted services	12,200	12,200	12,139	61	6,368
Supplies	29,800	29,800	29,131	669	30,105
Total Maintenance and Shop	270,300	279,050	208,949	70,101	229,438
Payments to other agencies					
Total Public Works	3,233,482	3,897,732	3,759,408	138,324	2,750,095
Culture and Recreation					
Recreation	430,000	430,000	400,893	29,107	-
Library	140,000	140,000	137,919	2,081	517,735
Culture and Recreation	570,000	570,000	538,812	31,188	517,735
Health and Welfare					
Health - public health administration	100,000	100,000	100,000	-	100,000
Intergovernmental welfare payments	20,500	20,500	18,000	2,500	18,000
Senior services	228,000	231,250	225,225	6,025	45,934
Total Health and Welfare	348,500	351,750	343,225	8,525	163,934
Housing and Development					
Agricultural Resources					
Personal services	49,800	49,800	49,331	469	38,330
Purchased/contracted services	37,650	37,650	48,645	(10,995)	41,170
Supplies	9,700	9,700	8,131	1,569	6,876
Total Agricultural Resources	97,150	97,150	106,107	(8,957)	86,376
Totals carried forward	11,502,351	12,520,851	11,899,596	621,255	10,885,745

(continued)

Emanuel County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

(continued)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 11,502,351	\$ 12,520,851	\$ 11,899,596	\$ 621,255	\$ 10,885,745
Expenditures					
Housing and Development					
Forest Resources					
Purchased/contracted services	72,600	72,600	-	72,600	-
Supplies	350	350	583	(233)	443
Other	30,000	30,000	33,790	(3,790)	29,868
Total Forest Resources	102,950	102,950	34,373	68,577	30,311
Economic Development					
Other	50,000	50,000	59,867	(9,867)	50,015
Airport					
Other	140,000	140,000	97,659	42,341	138,237
Code Enforcement					
Personal services	74,700	77,200	73,813	3,387	62,457
Purchased/contracted services	5,500	5,500	3,960	1,540	5,749
Supplies	2,250	2,250	941	1,309	3,365
Total Code Enforcement	82,450	84,950	78,714	6,236	71,571
Total Housing and Development	472,550	475,050	376,720	98,330	376,510
Intergovernmental					
Other	40,000	40,000	48,208	(8,208)	45,934
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Total Expenditures	11,917,751	12,938,751	12,218,417	720,334	11,221,813
Other Financing Uses					
Transfers out	199,000	214,000	175,000	39,000	190,000
Total Expenditures and Other Financing Uses	\$ 12,116,751	\$ 13,152,751	\$ 12,393,417	\$ 759,334	\$ 11,411,813

Emanuel County, Georgia
Combining Balance Sheet
Nonmajor Funds
For the Year Ended September 30, 2020

	Special Revenue	Capital Projects	Total Nonmajor Funds
Assets			
Cash and cash equivalents	\$ 809,003	\$ 1,293,032	\$ 2,102,035
Receivables:			
Accounts	7,314	94,206	101,520
Property taxes	75,846	-	75,846
Total Assets	\$ 892,163	\$ 1,387,238	\$ 2,279,401
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 2,936	\$ 4,500	\$ 7,436
Accrued expenditures	9,325	-	9,325
Total Liabilities	12,261	4,500	16,761
Deferred Inflows of Resources	67,185	-	67,185
Total Liabilities and Deferred Inflows of Resources	79,446	4,500	83,946
Fund Balances			
Restricted	812,717	1,382,738	2,195,455
Total Liabilities and Fund Balances	\$ 892,163	\$ 1,387,238	\$ 2,279,401

Emanuel County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Funds
For the Year Ended September 30, 2020

	Special Revenue	Capital Projects	Total Nonmajor Funds
Revenues			
Charges for services	\$ 646,716	\$ -	\$ 646,716
Property taxes	346,409	-	346,409
Sales taxes	-	712,066	712,066
Intergovernmental	-	1,104,201	1,104,201
Fines and forfeitures	63,469	-	63,469
Investment earnings	2,791	246,604	249,395
Miscellaneous	4,194	-	4,194
	<u>1,063,579</u>	<u>2,062,871</u>	<u>3,126,450</u>
Total Revenues			
Expenditures			
Current:			
Public safety	669,404	472,086	1,141,490
Public works	-	-	-
Housing and development	400,000	1,299,530	1,699,530
Capital Outlay	148,661		148,661
Debt Service:			-
Principal		184,382	184,382
Interest		24,928	24,928
	<u>1,218,065</u>	<u>1,980,926</u>	<u>3,198,991</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(154,486)</u>	<u>81,945</u>	<u>(72,541)</u>
Other Financing Sources (Uses)			
	-	7,680	7,680
Proceeds from the sale of capital assets	175,000	120,000	295,000
Transfers in	-	(120,000)	(120,000)
Transfers out			
	<u>175,000</u>	<u>7,680</u>	<u>182,680</u>
Total Other Financing Sources (Uses)			
	20,514	89,625	110,139
Net Change in Fund Balances	<u>792,203</u>	<u>1,293,113</u>	<u>2,085,316</u>
Fund Balances Beginning of Year			
	<u>\$ 812,717</u>	<u>\$ 1,382,738</u>	<u>\$ 2,195,455</u>
Fund Balances End of Year	<u>812,717</u>	<u>1,382,738</u>	

Emanuel County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2020
(With Comparative Totals At September 30, 2019)

	2020						2019	
	Development Authority	Enhanced 911	Juvenile Service	Jail	Drug Education	Fire Protection and Control	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Assets								
Cash and cash equivalents	\$ 357,344	\$ 92,285	\$ 17,389	\$ 14,304	\$ 64,576	\$ 263,105	\$ 809,003	\$ 690,846
Receivables:								
Property taxes	48,658	-	-	-	-	27,188	75,846	803,861
Accounts	-	-	-	4,286	3,028	-	7,314	10,589
Total Assets	<u>\$ 406,002</u>	<u>\$ 92,285</u>	<u>\$ 17,389</u>	<u>\$ 18,590</u>	<u>\$ 67,604</u>	<u>\$ 290,293</u>	<u>\$ 892,163</u>	<u>\$ 1,505,296</u>
Liabilities, Deferred Inflows of Resources and Fund Balances								
Liabilities								
Accounts payable	\$ -	\$ 1,620	\$ -	\$ -	\$ -	\$ 1,316	\$ 2,936	\$ 80,968
Accrued expenditures	-	9,325	-	-	-	-	9,325	9,443
Interfund payable	-	-	-	-	-	-	-	-
Total Liabilities	-	10,945	-	-	-	1,316	12,261	90,411
Deferred Inflows of Resources	<u>43,641</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,544</u>	<u>67,185</u>	<u>622,682</u>
Total Liabilities and Deferred Inflows of Resources	<u>43,641</u>	<u>10,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,860</u>	<u>79,446</u>	<u>713,093</u>
Fund Balances								
Restricted	<u>362,361</u>	<u>81,340</u>	<u>17,389</u>	<u>18,590</u>	<u>67,604</u>	<u>265,433</u>	<u>812,717</u>	<u>792,203</u>
Total Liabilities, Deferred Inflow of Resources and Fund Balances	<u>\$ 406,002</u>	<u>\$ 92,285</u>	<u>\$ 17,389</u>	<u>\$ 18,590</u>	<u>\$ 67,604</u>	<u>\$ 290,293</u>	<u>\$ 892,163</u>	<u>\$ 1,505,296</u>

Emanuel County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2020
(With Comparative Totals For the Year Ended September 30, 2019)

	2020						2019	
	Development Authority	Enhanced 911	Juvenile Service	Jail	Drug Education	Fire Protection and Control	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues								
Property taxes	\$ 346,409	\$ -	\$ -	\$ -	\$ -	\$ -	346,409	\$ 474,151
Charges for services	-	415,518	460	-	-	230,738	646,716	767,714
Fines and forfeitures	-	-	-	51,572	11,897	-	63,469	83,223
Investment earnings	2,169	-	79	275	268	-	2,791	2,391
Miscellaneous	4,194	-	-	-	-	-	4,194	186,972
Total Revenues	<u>352,772</u>	<u>415,518</u>	<u>539</u>	<u>51,847</u>	<u>12,165</u>	<u>230,738</u>	<u>1,063,579</u>	<u>1,514,451</u>
Expenditures								
Current:								
Public safety	-	654,188	-	-	-	15,216	669,404	673,085
Housing and development	400,000	-	-	-	-	-	400,000	408,984
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,200</u>	<u>-</u>	<u>46,461</u>	<u>148,661</u>	<u>280,850</u>
Total Expenditures	<u>400,000</u>	<u>654,188</u>	<u>-</u>	<u>102,200</u>	<u>-</u>	<u>61,677</u>	<u>1,218,065</u>	<u>1,362,919</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,228)	(238,670)	539	(50,353)	12,165	169,061	(154,486)	151,532
Other Financing Sources								
Transfers in	-	175,000	-	-	-	-	175,000	190,000
Net Change in Fund Balances	(47,228)	(63,670)	539	(50,353)	12,165	169,061	20,514	341,532
Fund Balances Beginning of Year	<u>409,589</u>	<u>145,010</u>	<u>16,850</u>	<u>68,943</u>	<u>55,439</u>	<u>96,372</u>	<u>792,203</u>	<u>450,671</u>
Fund Balances End of Year	<u>\$ 362,361</u>	<u>\$ 81,340</u>	<u>\$ 17,389</u>	<u>\$ 18,590</u>	<u>\$ 67,604</u>	<u>\$ 265,433</u>	<u>\$ 812,717</u>	<u>\$ 792,203</u>

Emanuel County, Georgia
Emergency 911 Fund
Comparative Balance Sheet
September 30, 2020

	2020	2019
Assets		
Cash and cash equivalents	\$ 92,285	\$ 171,743
Accounts receivable	-	-
Total Assets	\$ 92,285	\$ 171,743
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 1,620	\$ -
Accrued expenditures	9,325	9,443
Total Liabilities	10,945	9,443
Deferred Inflows of Resources	-	17,290
Total Liabilities and Deferred Inflows of Resources	10,945	26,733
Fund Balances		
Restricted for public safety	81,340	145,010
Total Liabilities and Fund Balances	\$ 92,285	\$ 171,743

Emanuel County, Georgia
Emergency 911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 374,350	\$ 374,350	\$ 415,518	\$ 41,168	\$ 395,953
Expenditures					
Current:					
Public safety	573,350	588,350	654,188	(65,838)	592,117
Excess (Deficiency) of Revenues Over (Under) Expenditures	(199,000)	(214,000)	(238,670)	(24,670)	(196,164)
Other Financing Sources					
Transfers in	199,000	214,000	175,000	(39,000)	190,000
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	(63,670)	<u>\$ (63,670)</u>	(6,164)
Fund Balances Beginning of Year			145,010		151,174
Fund Balances End of Year			<u>\$ 81,340</u>		<u>\$ 145,010</u>

Emanuel County, Georgia
Juvenile Services Fund
Comparative Balance Sheet
September 30, 2020

	<u>2020</u>	<u>2019</u>
Assets		
Cash and cash equivalents	<u>\$ 17,389</u>	<u>\$ 16,850</u>
Fund Balances		
Restricted for capital outlay	<u>\$ 17,389</u>	<u>\$ 16,850</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, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

	2020				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2019 Actual
Revenues					
Charges for services	\$ 600	\$ 600	\$ 460	\$ (140)	\$ 370
Investment earnings			79	79	81
Total Revenues	600	600	539	(61)	451
Expenditures					
Current:					
Public safety	600	600	-	600	-
Excess of Revenues Over Expenditures	-	-	539	539	451
Other Financing Sources					
Transfers in	-	-	-	-	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	539	<u>\$ 539</u>	451
Fund Balances Beginning of Year			<u>16,850</u>		<u>16,399</u>
Fund Balances End of Year			<u>\$ 17,389</u>		<u>\$ 16,850</u>

Emanuel County, Georgia
Jail Fund
Comparative Balance Sheet
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Cash and cash equivalents	\$ 14,304	\$ 60,284
Accounts receivable	<u>4,286</u>	<u>8,659</u>
Total Assets	<u>\$ 18,590</u>	<u>\$ 68,943</u>
Fund Balances		
Restricted for capital outlay	<u>\$ 18,590</u>	<u>\$ 68,943</u>

Emanuel County, Georgia
Jail Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

	2020				2019 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget	
Revenues					
Fines and forfeitures	\$ 45,000	\$ 45,000	\$ 51,572	\$ 6,572	\$ 67,613
Investment earnings			275	275	212
Total Revenues	45,000	45,000	51,847	6,847	67,825
Expenditures					
Capital Outlay	45,000	45,000	102,200	(57,200)	86,799
Excess of Revenues Over Expenditures	-	-	(50,353)	(50,353)	(18,974)
Other Financing Sources					
Transfers in	-	-	-	-	-
Net Change in Fund Balances	\$ -	\$ -	(50,353)	\$ (50,353)	(18,974)
Fund Balances Beginning of Year			68,943		87,917
Fund Balances End of Year			\$ 18,590		\$ 68,943

Emanuel County, Georgia
Drug Education Fund
Comparative Balance Sheet
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Cash and cash equivalents	\$ 64,576	\$ 53,509
Accounts receivable	<u>3,028</u>	<u>1,930</u>
Total Assets	<u>\$ 67,604</u>	<u>\$ 55,439</u>
Fund Balances		
Restricted for capital outlay	<u>\$ 67,604</u>	<u>\$ 55,439</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, 2020
(With Comparative Actual Amounts For the Year Ended September 30, 2019)

	2020				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2019 Actual
Revenues					
Fines and forfeitures	\$ 11,000	\$ 11,000	\$ 11,897	\$ 897	\$ 15,610
Investment earnings			268	268	222
Total Revenues	11,000	11,000	12,165	1,165	15,832
Expenditures					
Current:					
Public safety	-	-	-	-	-
Excess of Revenues Over Expenditures	11,000	11,000	12,165	1,165	15,832
Other Financing Sources					
Transfers in	-	-	-	-	-
Net Change in Fund Balances	<u>\$ 11,000</u>	<u>\$ 11,000</u>	12,165	<u>\$ 1,165</u>	15,832
Fund Balances Beginning of Year			<u>55,439</u>		<u>39,607</u>
Fund Balances End of Year			<u>\$ 67,604</u>		<u>\$ 55,439</u>

Emanuel County, Georgia
Fire Protection and Rescue Services
Comparative Balance Sheet
September 30, 2020

	2020	2019
Assets		
Cash and cash equivalents	\$ 263,105	\$ 104,626
Property taxes receivable	27,188	326,012
Total Assets	\$ 290,293	\$ 430,638
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 1,316	\$ 80,968
Accrued expenditures	-	-
Total Liabilities	1,316	80,968
Deferred Inflows of Resources	23,544	253,298
Total Liabilities and Deferred Inflows of Resources	24,860	334,266
Fund Balances		
Restricted for public safety	265,433	96,372
Total Liabilities and Fund Balances	\$ 290,293	\$ 430,638

Emanuel County, Georgia
Fire Protection and Rescue Services
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 374,350	\$ 374,350	\$ 230,738	\$ (143,612)	\$ 371,391
Expenditures					
Current:					
Public safety	-	-	15,216	(15,216)	80,968
Capital outlay	-	-	46,461	(46,461)	194,051
Total Expenditures	-	-	61,677	(61,677)	275,019
Excess (Deficiency) of Revenues Over (Under) Expenditures	374,350	374,350	169,061	(158,828)	96,372
Other Financing Sources					
Transfers in	199,000	214,000	-	(214,000)	-
Net Change in Fund Balances	\$ 573,350	\$ 588,350	169,061	\$ (372,828)	96,372
Fund Balances Beginning of Year			96,372		-
Fund Balances End of Year			\$ 265,433		\$ 96,372

**Emanuel County, Georgia
Development Authority Fund
Comparative Balance Sheet
September 30, 2020 and 2019**

	2020	2019
Assets		
Cash and cash equivalents	\$ 357,344	\$ 283,834
Property taxes receivable	48,658	477,849
Total Assets	\$ 406,002	\$ 761,683
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Interfund payable	\$ -	\$ -
Deferred Inflows of Resources	43,641	352,094
Total Liabilities and Deferred Inflows of Resources	43,641	352,094
Fund Balances		
Restricted for capital outlay	\$ 362,361	\$ 409,589

Emanuel County, Georgia
Development Authority Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2020
(With Comparative Actual Amounts for The Year Ended September 30, 2019)

	2020				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2019 Actual
Revenues					
Property taxes	\$ -	\$ -	\$ 346,409	\$ 346,409	\$ 474,151
Investment earnings			2,169	2,169	1,876
Miscellaneous			4,194	4,194	186,972
Total Revenues	-	-	352,772	352,772	662,999
Expenditures					
Current:					
Housing and development	-	-	400,000	(400,000)	408,984
Excess of Revenues Over Expenditures	-	-	(47,228)	(47,228)	254,015
Other Financing Sources					
Transfers in	-	-	-	-	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>(47,228)</u>	<u>\$ (47,228)</u>	254,015
Fund Balances Beginning of Year			<u>409,589</u>		<u>155,574</u>
Fund Balances End of Year			<u>\$ 362,361</u>		<u>\$ 409,589</u>

Emanuel County, Georgia
SPLOST 5 Fund
Comparative Balance Sheet
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Cash and cash equivalents	\$ 94,745	\$ 328,672
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 1,820	\$ -
Fund Balances		
Restricted for capital outlay	92,925	328,672
Liabilities and Fund Balances	<u>\$ 94,745</u>	<u>\$ 328,672</u>

Emanuel County, Georgia
SPLOST 5 Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
Revenues		
Sales taxes	\$ -	\$ -
Investment earnings	921	-
Miscellaneous	-	-
Total Revenues	<u>921</u>	<u>-</u>
Expenditures		
Current:		
Public works	4,754	39,686
Intergovernmental	-	-
Capital Outlay	231,914	488,775
Debt Service:		
Principal	-	-
Interest	-	-
Total Expenditures	<u>236,668</u>	<u>528,461</u>
(Deficiency) of Revenues (Under) Expenditures	(235,747)	(528,461)
Other Financing Sources		
Inception of capital lease	-	-
Net Change in Fund Balances	(235,747)	(528,461)
Fund Balances Beginning of Year	<u>328,672</u>	<u>857,133</u>
Fund Balances End of Year	<u>\$ 92,925</u>	<u>\$ 328,672</u>

Emanuel County, Georgia
SPLOST 6 Fund
Comparative Balance Sheet
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Cash and cash equivalents	\$ 2,796,689	\$ 1,659,834
Investments	-	-
Sales taxes receivable	<u>259,421</u>	<u>224,397</u>
Total Assets	<u><u>\$ 3,056,110</u></u>	<u><u>\$ 1,884,231</u></u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 1,080	\$ -
Fund Balances		
Restricted for capital outlay	<u>3,055,030</u>	<u>1,884,231</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,056,110</u></u>	<u><u>\$ 1,884,231</u></u>

Emanuel County, Georgia
SPLOST6 Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Revenues		
Sales taxes	\$3,139,831	\$ 2,758,093
Investment earnings	6,577	4,633
Total Revenues	<u>3,146,408</u>	<u>2,762,726</u>
Expenditures		
Current:		
General government	-	-
Public safety	-	-
Public works	98,987	726,247
Intergovernmental	1,583,560	932,670
Capital Outlay	293,062	216,034
Debt Service:		
Principal	-	-
Interest	-	-
Total Expenditures	<u>1,975,609</u>	<u>1,874,951</u>
(Deficiency) of Revenue	1,170,799	887,775
Other Financing Sources		
Inception of capital lease	-	-
Net Change in Fund Balance	1,170,799	887,775
Fund Balances Beginning	<u>1,884,231</u>	<u>966,456</u>
Fund Balances End of Year	<u>\$3,055,030</u>	<u>\$ 1,854,231</u>

Emanuel County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2020

	LMIG	T-SPLOST	Local Resources	Total Nonmajor Capital Projects Funds
Assets				
Cash and cash equivalents	\$ 194,009	\$ 419,518	\$ 679,505	\$ 1,293,032
Accounts receivable	-	58,191	36,015	94,206
Total Assets	<u>\$ 194,009</u>	<u>\$ 477,709</u>	<u>\$ 715,520</u>	<u>\$ 1,387,238</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 4,500	\$ -	\$ -	\$ 4,500
Fund Balances				
Restricted	<u>189,509</u>	<u>477,709</u>	<u>715,520</u>	<u>1,382,738</u>
Total Liabilities and Fund Balances	<u>\$ 194,009</u>	<u>\$ 477,709</u>	<u>\$ 715,520</u>	<u>\$ 1,387,238</u>

Emanuel County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2020

	LMIG	T-SPLOST	Local Resources	Total Nonmajor Capital Projects Funds
Revenues				
Sales taxes	\$ -	\$ 712,066	\$ -	\$ 712,066
Intergovernmental	1,104,201	-	-	1,104,201
Miscellaneous	-	154,100	92,504	246,604
Total Revenues	<u>1,104,201</u>	<u>866,166</u>	<u>92,504</u>	<u>2,062,871</u>
Expenditures				
Current:				
Public works	74,878	393,408	3,800	472,086
Capital Outlay	<u>1,117,530</u>	<u>182,000</u>	<u>-</u>	<u>1,299,530</u>
Debt Service:				
Principal	-	184,382	-	184,382
Interest	-	24,928	-	24,928
Total Expenditures	<u>1,192,408</u>	<u>784,718</u>	<u>3,800</u>	<u>1,980,926</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(88,207)</u>	<u>81,448</u>	<u>88,704</u>	<u>81,945</u>
Other Financing Sources (Uses)				
Proceeds from the sale of capital assets	-	-	7,680	7,680
Transfers in	120,000	-	-	120,000
Transfers out	<u>-</u>	<u>(120,000)</u>	<u>-</u>	<u>(120,000)</u>
Totals Other Financing Sources (Uses)	<u>120,000</u>	<u>(120,000)</u>	<u>7,680</u>	<u>7,680</u>
Net Change in Fund Balances	<u>31,793</u>	<u>(38,552)</u>	<u>96,384</u>	<u>89,625</u>
Fund Balances Beginning of Year	<u>157,716</u>	<u>516,261</u>	<u>619,136</u>	<u>1,293,113</u>
Fund Balances End of Year	<u>\$ 189,509</u>	<u>\$ 477,709</u>	<u>\$ 715,520</u>	<u>\$ 1,382,738</u>

Emanuel County, Georgia
LMIG Fund
Comparative Balance Sheet
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Cash and cash equivalents	\$ 194,009	\$ 258,247
Investments	-	-
Sales taxes receivable	-	-
Total Assets	<u>\$ 194,009</u>	<u>\$ 258,247</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 4,500	\$ 100,531
Fund Balances		
Restricted for capital outlay	<u>189,509</u>	<u>157,716</u>
Total Liabilities and Fund Balances	<u>\$ 194,009</u>	<u>\$ 258,247</u>

Emanuel County, Georgia
LMIG Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
Revenues		
Sales taxes	\$ -	\$ -
Intergovernmental	1,104,201	1,517,860
Total Revenues	1,104,201	1,517,860
Expenditures		
Current:		
General government	-	-
Public safety	-	-
Public works	74,878	1,751,158
Intergovernmental	-	-
Capital Outlay	1,117,530	915,310
Debt Service:		
Principal	-	-
Interest	-	-
Total Expenditures	1,192,408	2,666,468
(Deficiency) of Revenues (Under) Expenditures	(88,207)	(1,148,608)
Other Financing Sources (Uses)		
Transfers in	120,000	285,929
Total Other Financing Sources (Uses)	120,000	285,929
Net Change in Fund Balances	31,793	(862,679)
Fund Balances Beginning of Year	157,716	1,020,395
Fund Balances End of Year	\$ 189,509	\$ 157,716

Emanuel County, Georgia
T-SPLOST Fund
Comparative Balance Sheet
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Cash and cash equivalents	\$ 419,518	\$ 486,314
Sales taxes receivable	<u>58,191</u>	<u>50,561</u>
Total Assets	<u>\$ 477,709</u>	<u>\$ 536,875</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 20,614
Fund Balances		
Restricted for capital outlay	<u>477,709</u>	<u>516,261</u>
Total Liabilities and Fund Balances	<u>\$ 477,709</u>	<u>\$ 536,875</u>

Emanuel County, Georgia
T-SPLOST Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
Revenues		
Sales taxes	\$ 712,066	\$ 617,731
Other	154,100	-
Total Revenues	866,166	617,731
Expenditures		
Current:		
General government	-	-
Public safety	-	-
Public works	393,408	172,649
Intergovernmental	-	-
Capital Outlay	182,000	-
Debt Service:		
Principal	184,382	180,812
Interest	24,928	28,499
Total Expenditures	784,718	381,960
(Deficiency) of Revenues (Under) Expenditures	81,448	235,771
Other Financing Sources (Uses)		
Transfers in	-	-
Transfers out	(120,000)	(285,929)
Total Other Financing Sources (Uses)	(120,000)	(285,929)
Net Change in Fund Balances	(38,552)	(50,158)
Fund Balances Beginning of Year	516,261	566,419
Fund Balances End of Year	\$ 477,709	\$ 516,261

Emanuel County, Georgia
Local Resources Fund
Comparative Balance Sheet
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Cash and cash equivalents	\$ 679,505	\$ 619,136
Accounts receivable	<u>36,015</u>	<u>-</u>
Total Assets	<u>\$ 715,520</u>	<u>\$ 619,136</u>
Fund Balances		
Restricted for capital outlay	<u>\$ 715,520</u>	<u>\$ 619,136</u>

Emanuel County, Georgia
Local Resources Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Revenues		
Miscellaneous	\$ 92,504	\$ 336,479
Expenditures		
Public works	<u>3,800</u>	<u>-</u>
Excess of Revenues Over Expenditures	88,704	336,479
Other Financing Sources		
Proceeds from the sale of capital assets	<u>7,680</u>	<u>11,220</u>
Net Change in Fund Balances	96,384	347,699
Fund Balances Beginning of Year	<u>619,136</u>	<u>271,437</u>
Fund Balances End of Year	<u><u>\$ 715,520</u></u>	<u><u>\$ 619,136</u></u>

Emanuel County, Georgia
Development Authority of Emanuel County
and the City of Swainsboro Fund
Comparative Statement of Net Position
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 683,777	\$ 747,453
Receivables:		
Notes	-	89,209
Interfund	57,886	57,886
Land and building held for resale	884,672	884,672
Total Current Assets	1,626,335	1,779,220
Non-current Assets		
Notes receivable	163,092	125,000
Total Assets	<u>\$ 1,789,427</u>	<u>\$ 1,904,220</u>
Liabilities		
Current Liabilities:		
Accrued expenses payable	\$ 330	\$ 453
Interfund payable	516,705	516,705
GEFA notes payable	125,000	898,420
Total Current Liabilities	642,035	1,415,578
Long-term Debt		
GEFA notes payable	2,396,117	-
Total Liabilities	<u>3,038,152</u>	<u>1,415,578</u>
Net Position		
Unrestricted	<u>\$ (1,248,725)</u>	<u>\$ 488,642</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, 2020 and 2019

	2020	2019
Operating Revenues		
Rental income	\$ 48,496	\$ 45,884
Operating Expenses		
Personal services	171,973	134,770
Purchased services and supplies	2,344,912	1,708,072
Total Operating Expenses	2,516,885	1,842,842
Operating (Loss)	(2,468,389)	(1,796,958)
Non-operating Revenues (Expenses)		
Operating grants	729,675	629,643
Investment earnings	1,347	4,960
Miscellaneous	-	10,105
Total Non-operating Revenues (Expenses)	731,022	644,708
Change in Net Position	(1,737,367)	(1,152,250)
Net Position Beginning of Year	488,642	1,640,892
Net Position End of Year	\$ (1,248,725)	\$ 488,642

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, 2020 and 2019

	2020	2019
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 48,496	\$ 45,884
Cash payments for personal services	(171,973)	(134,317)
Cash payments for goods and services	(2,345,035)	(1,708,072)
Net Cash Provided by (Used in) Operating Activities	(2,468,512)	(1,796,505)
Cash Flows from Noncapital Financing Activities		
Operating grants	729,675	629,643
Miscellaneous	-	4,605
Total Cash Flows from Noncapital Financing Activities	729,675	634,248
Cash Flows from Capital and Related Financing Activities		
Receipts on notes receivable	51,117	57,750
Proceeds from GEFA loan	1,622,697	640,589
Cash Flows from Capital and Related Financing Activities	1,673,814	698,339
Cash Flows from Investing Activities		
Investment earnings	1,347	4,960
Net Increase (Decrease) in Cash and Cash Equivalents	(63,676)	(458,958)
Cash and Cash Equivalents Beginning of Year	747,453	1,206,411
Cash and Cash Equivalents End of Year	\$ 683,777	\$ 747,453
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	\$ (2,468,389)	\$ (1,666,506)
(Increase) Decrease in Assets:		
Land and building held for resale	-	-
Notes receivable	-	-
Increase (Decrease) in Liabilities:		
Accounts payable		
Accrued expenses	(123)	(2,583)
Net Cash Provided by (Used in) Operating Activities	\$ (2,468,512)	\$ (1,669,089)

Emanuel County, Georgia
Emanuel County Development Authority Fund
Comparative Statement of Net Position
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Current Assets:		
Interfund receivables	\$ 516,705	\$ 516,705
Land and building held for resale	<u>760,310</u>	<u>760,310</u>
Total Current Assets	<u>1,277,015</u>	<u>1,277,015</u>
Liabilities		
Current Liabilities:		
Interfund payables	<u>211,161</u>	<u>211,161</u>
Net Position		
Unrestricted	<u>\$ 1,065,854</u>	<u>\$ 1,065,854</u>

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, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Operating Revenues		
Charges for services	\$ -	\$ -
Operating Expenses		
Purchased services	-	-
Operating Income	-	-
Non-operating Expenses		
Interest expense	-	-
Change in Net Position	-	-
Net Position Beginning of Year	<u>1,065,854</u>	<u>1,065,854</u>
Net Position End of Year	<u><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, 2020 and 2019

	2020	2019
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ -	\$ -
Cash payments for purchased services	-	-
Net Cash Provided by (Used in) Operating Activities	-	-
Cash Flows from Capital and Related Financing Activities		
Interest	-	-
Principal on bonds payable	-	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	-	-
Cash and Cash Equivalents Beginning of Year	-	-
Cash and Cash Equivalents End of Year	\$ -	\$ -
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities		
Operating Income	\$ -	\$ -
(Increase) Decrease in Assets:		
Notes receivable	-	-
Interest receivable	-	-
(Decrease) Increase in Assets:		
Accrued payables	-	-
Net Cash Provided by (Used in) Operating Activities	\$ -	\$ -

Emanuel County, Georgia
Emanuel County Revolving Loan Fund
Comparative Statement of Net Position
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 238,863	\$ 129,073
Noncurrent Assets:		
Notes receivable	<u>362,320</u>	<u>362,320</u>
Total Assets	<u>601,183</u>	<u>491,393</u>
Net Position		
Unrestricted	<u>\$ 601,183</u>	<u>\$ 431,393</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, 2020 and 2019

	2020	2019
Non-operating Revenues		
Investment earnings	\$ -	\$ 17,650
Other revenue	122,790	-
Total Non-operating Revenues	122,790	17,650
Expenses		
Payments to other agencies	13,000	-
Operating Income (Loss)	109,790	17,650
Net Position Beginning of Year	491,393	473,743
Net Position End of Year	\$ 601,183	\$ 491,393

Emanuel County, Georgia
Emanuel County Revolving Loan Fund
Comparative Statement of Cash Flows
For the Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Collection of notes receivable	\$ -	\$ 63,831
Cash Flows from Noncapital Financing Activities		
Payments to other agencies	(13,000)	-
Other revenue	122,790	-
Net Cash Flows from Noncapital Financing Activities	<u>109,790</u>	
Cash Flows from Investing Activities		
Investment earnings	-	17,650
Net Increase (Decrease) in Cash and Cash Equivalents	109,790	81,481
Cash and Cash Equivalents Beginning of Year	<u>129,073</u>	<u>47,592</u>
Cash and Cash Equivalents End of Year	<u>\$ 238,863</u>	<u>\$ 129,073</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income	\$ 109,790	\$ 17,650
(Increase) Decrease in Assets:		
Notes receivables	-	-
Net Cash Provided by (Used in) Operating Activities	<u>\$ 109,790</u>	<u>\$ 17,650</u>

Emanuel County, Georgia
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended September 30, 2020

		Balance				Balance
Tax Commissioner		October 1, 2019	Additions	Deductions	Eliminations	September 30, 2020
Assets						
Cash and cash equivalents		\$ 119,660	\$ 18,753,100	\$ 19,102,578	\$ -	\$ (229,818)
Liabilities						
Intergovernmental payable		\$ 119,660	\$ 18,753,100	\$ 19,102,578	\$ -	\$ (229,818)
Probate Court						
		Balance				Balance
		October 1, 2019	Additions	Deductions	Eliminations	September 30, 2020
Assets						
Cash and cash equivalents		\$ 7,679	\$ 89,439	\$ 96,652	\$ -	\$ 466
Liabilities						
Due to others		\$ 7,679	\$ 89,439	\$ 96,652	\$ -	\$ 466
Clerk of Superior Court						
		Balance				Balance
		October 1, 2019	Additions	Deductions	Eliminations	September 30, 2020
Assets						
Cash and cash equivalents		\$ 461,450	\$ 1,111,557	\$ 1,193,653	\$ -	\$ 379,354
Liabilities						
Due to others		\$ 461,450	\$ 1,111,557	\$ 1,193,653	\$ -	\$ 379,354

(continued)

Emanuel County, Georgia
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended September 30, 2020

(continued)

		Magistrate Court								
		Balance			Balance					
		October 1, 2019			October 1, 2019			September 30, 2020		
		Additions			Deductions			Eliminations		
Assets										
Cash and cash equivalents		\$	(376)	\$ 286,277	\$	285,789	\$	-	\$	112
Liabilities										
Due to others		\$	(376)	\$ 286,277	\$	285,789	\$	-	\$	112
Sheriff										
		Balance			Balance					
		October 1, 2019			October 1, 2019			September 30, 2020		
		Additions			Deductions			Eliminations		
Assets										
Cash and cash equivalents		\$	90,013	\$ 624,313	\$	530,402	\$	-	\$	183,924
Due from others			-	-		-		-		-
Total Assets		\$	90,013	\$ 624,313	\$	530,402	\$	-	\$	183,924
Liabilities										
Due to others		\$	90,013	\$ -	\$	-	\$	-	\$	90,013
Totals										
		Balance			Balance					
		October 1, 2019			October 1, 2019			September 30, 2020		
		Additions			Deductions			Eliminations		
Assets										
Cash and cash equivalents		\$	678,426	\$ 20,864,686	\$	21,209,074	\$	-	\$	334,038
Due from others			-	-		-		-		-
Total Assets		\$	678,426	\$ 20,864,686	\$	21,209,074	\$	-	\$	334,038
Liabilities										
Intergovernmental payable		\$	119,660	\$ 18,753,100	\$	19,102,578	\$	-	\$	119,660
Due to others			558,766	2,111,586		2,106,496		-		563,856
Total Liabilities		\$	678,426	\$ 20,864,686	\$	21,209,074	\$	-	\$	683,516

EMANUEL COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL SALES TAX PROCEEDS
September 30, 2020

	EXPENDITURES				ESTIMATED PERCENTAGE OF COMPLETION	
	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	PRIOR YEARS	CURRENT YEAR		TOTAL
PROJECTS UNDER 2016 REFERENDUM						
General Obligation Bonds	\$ 828,379	\$ 828,379	\$ 1,793,753		\$ 1,793,753	217%
Hospital Authority Bonds	4,775,062	4,775,062	6,653,406	929,852	7,583,258	159%
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	211,264	29,949	241,213	104%
City of Garfield	66,000	66,000	66,542	11,973	78,515	119%
City of Nunez	63,008	63,008	70,706	8,928	79,634	126%
City of Oak Park	151,402	151,402	156,691	26,795	183,486	121%
City of Stillmore	292,832	292,832	240,676	29,428	270,104	92%
City of Summertown	61,378	61,378	60,889	10,145	71,034	116%
City of Swainsboro	2,728,866	2,728,866	2,555,493	412,490	2,967,983	109%
City of Twin City	694,456	694,456	627,477	88,690	716,167	103%
County Buildings	2,565,621	2,565,621	2,306,878	139,051	2,306,878	90%
Solid Waste	100,000	100,000	989,534		1,128,585	1129%
Airport Hanger and Infrastructure	1,000,000	1,000,000	1,851,366		1,851,366	185%
Capital Outlay	-	-	671,006	524,976	1,195,982	100%
	\$ 16,120,000	\$ 16,120,000	\$ 22,662,668	\$ 2,212,277	\$ 24,874,945	75%

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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, 2020 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 30, 2021.

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 charge with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Emanuel County, Georgia's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Stacie Avery CPA". The signature is fluid and cursive, with the "CPA" part written in a slightly larger, more distinct font.

Stacie W. Avery, Certified Public Accountant
Swainsboro, GA
March 31, 2021