

GILMER COUNTY, GEORGIA

Annual Financial Report

For the year ended December 31, 2020

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GILMER COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the year ended December 31, 2020

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Independent Auditor's Report

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

Report on the Financial Statements

We 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 Gilmer County, Georgia, as of and for the year ended December 31, 2020, and the related notes to the financial statements, 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

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Gilmer County Department of Public Health which is a component unit of Gilmer County, Georgia. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Department of Public Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Gilmer County, Georgia, as of December 31, 2020, and the respective changes in the financial position and the budgetary comparison of the General Fund and Multiple Grant Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Gilmer County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules, and the schedule of projects financed with special purpose local option sales tax are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States, Gilmer County, Georgia's basic financial statements for the year ended December 31, 2019, which are not presented with the accompanying financial statements. In our report dated June 1, 2020, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Gilmer County's basic financial statements as a whole. The combining and individual fund financial statements and schedules related to the 2019 financial statements are presented for the purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules related to the 2019 financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the 2019 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2021, on our consideration of Gilmer County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Gilmer County's internal control over financial reporting and compliance.

Rushton and Company, LLC

Certified Public Accountants

Gainesville, Georgia
September 28, 2021

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GILMER COUNTY BOARD OF COMMISSIONERS

Charlie Paris, Chairman
Hubert Parker, Post 1 Commissioner
Karleen Ferguson, Post 2 Commissioner

Edwina Daman, County Clerk
David Clark, County Attorney
Sandi Holden, CFO

GILMER COUNTY, GEORGIA MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2020

Our discussion and analysis of Gilmer County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2020.

USING THE DECEMBER 31, 2020 AUDIT

The audit of Gilmer County, Georgia for the fiscal year ended December 31, 2020 consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (pages 9-11) provide information about the activities of the County as a whole. The Fund financial statements begin on page 12. These statements provide a more detailed view of the governmental activities of the County and explain how these services were financed in the short term as well as what remains for future spending.

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Position and Statement of Activities include all the County's assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. All the fiscal year revenue and expenses are taken into account regardless of when cash is received or paid.

For purposes of implementing GASB 34, Gilmer County is considered a phase II government. The County retroactively added infrastructure, such as roads, rights of way, bridges and other similar type items in the December 31, 2006 financial statements.

REPORTING THE COUNTY'S FUNDS

The Fund Financial statements provide detailed information about the most significant funds. Some funds are required to be established by State law or by bond covenants. The County establishes and maintains many other funds to help control and manage money for particular purposes, or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

THE COUNTY AS A WHOLE

Condensed Statement of Net Position

Table 1 below presents the County's condensed Statement of Net Position as of December 31, 2020 as it compares to the previous fiscal year. On August 1, 2013, the County began operating the Whitepath Golf Course as a business type activity. The net position of the golf course is also presented below.

Table 1: Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current assets	\$ 25,732,152	\$ 18,584,027	\$ (1,594)	\$ 90,956	\$ 25,730,558	\$ 18,674,983
Capital assets	73,666,150	74,408,805	719,036	632,421	74,385,186	75,041,226
Total assets	99,398,302	92,992,832	717,442	723,377	100,115,744	93,716,209
Deferred inflows of resources						
Deferred charges on refunding	1,045,041	1,157,989	0	0	1,045,041	1,157,989
Current liabilities	5,967,429	5,891,355	26,300	39,023	5,993,729	5,930,378
Noncurrent liabilities	35,597,522	38,193,011	0	0	35,597,522	38,193,011
Total liabilities	41,564,951	44,084,366	26,300	39,023	41,591,251	44,123,389
Net position:						
Net investment in capital assets	35,511,656	32,973,868	719,036	632,421	36,230,692	33,606,289
Restricted	12,498,933	9,643,018	0	0	12,498,933	9,643,018
Unrestricted	10,867,803	7,449,569	(27,894)	51,933	10,839,909	7,501,502
Total net position	\$ 58,878,392	\$ 50,066,455	\$ 691,142	\$ 684,354	\$ 59,569,534	\$ 50,750,809

The County uses its capital assets to provide services to the citizens and businesses in the County; consequently, this net position is not available for future spending.

Restricted net position is resources that are restricted in their use. The majority of restricted assets represent funds to construct capital projects outlined in the County's General Obligation Bond Capital Improvement Plan.

Condensed Statement of Activities

Table 2 below presents the County's condensed Statement of Activities for the fiscal year ended December 31, 2020 compared to the previous year.

Table 2: Condensed Statement of Activities

Revenues	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Program revenues:						
Charges for services	\$ 4,221,847	\$ 4,483,498	\$ 527,875	\$ 454,440	\$ 4,749,722	\$ 4,937,938
Operating grants and contributions	2,392,479	417,013	0	0	2,392,479	417,013
Capital grants and contributions	747,047	2,422,709	0	31,150	747,047	2,453,859
General revenues:						
Property taxes	14,168,989	13,764,899	0	0	14,168,989	13,764,899
Sales tax	11,023,210	8,523,800	0	0	11,023,210	8,523,800
Hotel/Motel	1,190,866	783,643	0	0	1,190,866	783,643
Insurance Premium	1,919,080	1,812,573	0	0	1,919,080	1,812,573
Other taxes	1,146,529	826,211	0	0	1,146,529	826,211
Other revenue	530,129	393,938	1,682	851	531,811	394,789
Total revenues	37,340,176	33,428,284	529,557	486,441	37,869,733	33,914,725
Expenses						
General Government	3,985,431	3,712,304	0	0	3,985,431	3,712,304
Judicial	2,527,948	2,564,985	0	0	2,527,948	2,564,985
Public Safety	12,916,218	13,203,516	0	0	12,916,218	13,203,516
Public Works	4,807,453	5,120,312	0	0	4,807,453	5,120,312
Health and Welfare	297,973	385,974	0	0	297,973	385,974
Culture and Recreation	1,999,913	1,798,180	0	0	1,999,913	1,798,180
Housing and Development	848,447	859,568	0	0	848,447	859,568
Interest on long-term debt	1,122,200	1,510,484	0	0	1,122,200	1,510,484
White Path Golf Course	0	0	554,344	562,520	554,344	562,520
Total expenses	28,505,583	29,155,323	554,344	562,520	29,059,927	29,717,843
Increase (decrease) in net position before transfers	8,834,593	4,272,961	(24,787)	(76,079)	8,809,806	4,196,882
Transfers	(31,575)	(223,060)	31,575	223,060	0	0
Increase (decrease) in net position	8,803,018	4,049,901	6,788	146,981	8,809,806	4,196,882
Net position-beginning (original)	50,066,455	46,016,554	684,354	537,373	50,750,809	46,553,927
Prior period adjustments	8,919	0	0	0	8,919	0
Net position-beginning (restated)	50,075,374	46,016,554	684,354	537,373	50,759,728	46,553,927
Net position-ending	\$ 58,878,392	\$ 50,066,455	\$ 691,142	\$ 684,354	\$ 59,569,534	\$ 50,750,809

During the fiscal year ending December 31, 2020 the net position of Gilmer County's governmental activities increased \$8,803,018. Revenues increased \$3,911,892 from the previous fiscal year and expenditures decreased \$649,740 compared to FY 2019.

Approximately 38% of the County's revenue came from property taxes, 42% came from other taxes and revenues, and the balance of 20% came from charges for services, grants and other sources.

The County's expenses cover a wide range of services with 45% allotted to public safety, 17% to public works, 14% to general government services, and the remaining 24% to judicial, health and welfare, parks and recreation and other programs.

THE COUNTY'S FUNDS

The governmental funds statements provide information on inflows, outflows and ending fund balance resources available for spending. This information is useful in determining the County's financing requirements. The unassigned fund balance serves as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of December 31, 2020, the County's governmental funds reported a combined ending fund balance of \$23,591,219, of which \$10,236,903 is unassigned fund balance, \$12,498,933 is restricted for specific purposes, and \$708,826 is nonspendable fund balance.

The General Fund – the operating fund of the County – had a net increase in unassigned fund balance of \$3,896,383 compared to FY 2019.

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

At December 31, 2020, Gilmer County reported \$73,666,150 in capital assets for governmental activities. Additional information on Gilmer County's capital assets can be found in Note 9 to the Financial Statements on pages 44-45 of this report.

At December 31, 2020, long-term debt was \$38,690,964 for governmental activities compared to \$41,092,459 at December 31, 2019. This long-term debt amount includes:

- a) Repayment of capital lease through the Gilmer County Building Authority for the construction of a new Courthouse and Library
- b) Repayment of \$30 million General Obligation bonds for infrastructure and capital improvements
- c) Repayment of \$7.5 million to complete Phase II of the Courthouse, construct parking areas, and renovate the facility previously housing the Gilmer County Library for use as a satellite campus of Dalton State College.
- d) Other capital leases for vehicles and equipment.

Additional information on Gilmer County's long-term debt can be found in Notes 12 and 13 to the Financial Statements on pages 47-51 of this report.

GENERAL FUND BUDGET HIGHLIGHTS

The original budget for the General Fund was amended by various appropriations approved after the beginning of the fiscal year. Budgeted expenditures in total increased from original to final budgets. Revenue budgets were expected to remain at or slightly above 2019 levels.

ECONOMIC CONDITION AND OUTLOOK

Gilmer County has fared relatively well under the uncertain economy that we've experienced during the COVID-19 pandemic. Several factors were considered during preparation of the budget for fiscal year 2021, including the following:

- a) Possible increases or decreases in revenues, particularly property, sales, and hotel/motel taxes.
- b) Fluctuations in the price of fuel due to market instability.
- c) Unforeseen natural disasters, such as tornadoes, storms, etc.
- d) Capital outlay requirements for vehicles, equipment and program expansions to improve public services to the community.

CONCLUSION

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the County's financial condition and to show the County's accountability for the money it receives. If you have questions concerning this report or need additional financial information, please contact Gilmer County Board of Commissioners at 1 Broad Street, Suite 106, Ellijay, Georgia 30540.

Separately issued financial statements may be obtained for the Gilmer County Department of Public Health which is shown as a component unit of Gilmer County at the following address:

Georgia Department of Human Resources
Northwest Health District
111 Bryant Crossing, Suite AA
Dalton, Georgia 30720

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BASIC FINANCIAL STATEMENTS

GILMER COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets				
Cash and cash equivalents	\$ 21,185,856	\$ 183,869	\$ 21,369,725	\$ 665,520
Restricted assets				
Cash and cash equivalents	948,863	0	948,863	0
Receivables (net)				
Accounts	231,515	379	231,894	75,380
Intergovernmental	73,257	0	73,257	16,327
Taxes	2,397,993	0	2,397,993	0
Prepays	693,320	0	693,320	0
Inventories	15,506	0	15,506	410
Internal balances	185,842	(185,842)	0	0
Total current assets	<u>25,732,152</u>	<u>(1,594)</u>	<u>25,730,558</u>	<u>757,637</u>
Noncurrent assets				
Capital assets				
Non-depreciable	16,720,851	391,347	17,112,198	0
Depreciable (net)	56,945,299	327,689	57,272,988	11,154
Net OPEB asset	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,254</u>
Total noncurrent assets	<u>73,666,150</u>	<u>719,036</u>	<u>74,385,186</u>	<u>79,408</u>
Total assets	<u>99,398,302</u>	<u>717,442</u>	<u>100,115,744</u>	<u>837,045</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on refunding	1,045,041	0	1,045,041	0
Deferred outflows of resources - pension	0	0	0	155,650
Deferred outflows of resources - OPEB	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,526</u>
Total deferred outflows of resources	<u>1,045,041</u>	<u>0</u>	<u>1,045,041</u>	<u>208,176</u>
LIABILITIES				
Current liabilities				
Payables				
Accounts	1,436,616	10,189	1,446,805	6,989
Retainages	56,003	0	56,003	0
Intergovernmental	47,216	0	47,216	12,916
Interest	343,892	0	343,892	0
Accrued salaries and payroll liabilities	201,092	2,729	203,821	0
Compensated absences	577,100	13,382	590,482	18,260
Unearned revenue	5,387	0	5,387	0
Capital leases payable	266,561	0	266,561	0
Bonds payable	2,999,022	0	2,999,022	0
Post-closure care costs	<u>34,540</u>	<u>0</u>	<u>34,540</u>	<u>0</u>
Total current liabilities	<u>5,967,429</u>	<u>26,300</u>	<u>5,993,729</u>	<u>38,165</u>
Noncurrent liabilities				
Compensated absences	0	0	0	18,260
Net pension liability	0	0	0	719,956
Net OPEB liability	0	0	0	192,975
Capital leases payable	767,317	0	767,317	0
Bonds payable	34,658,064	0	34,658,064	0
Post-closure care costs	<u>172,141</u>	<u>0</u>	<u>172,141</u>	<u>0</u>
Total noncurrent liabilities	<u>35,597,522</u>	<u>0</u>	<u>35,597,522</u>	<u>931,191</u>
Total liabilities	<u>41,564,951</u>	<u>26,300</u>	<u>41,591,251</u>	<u>969,356</u>

The accompanying notes are an integral part of these financial statements.

GILMER COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension	\$ 0	\$ 0	\$ 0	\$ 28,948
Deferred inflows of resources - OPEB	0	0	0	266,732
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>295,680</u>
NET POSITION				
Net investment in capital assets	35,511,656	719,036	36,230,692	11,154
Restricted for:				
Judicial	449,584	0	449,584	0
Public safety	111,942	0	111,942	0
Public works	443,443	0	443,443	0
Capital outlay	8,428,815	0	8,428,815	0
Debt service	3,065,149	0	3,065,149	0
Prior year program income	0	0	0	37,429
Unrestricted	<u>10,867,803</u>	<u>(27,894)</u>	<u>10,839,909</u>	<u>(268,398)</u>
Total net position	<u>\$ 58,878,392</u>	<u>\$ 691,142</u>	<u>\$ 59,569,534</u>	<u>\$ (219,815)</u>

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GILMER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended December 31, 2020

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities					
General Government	\$ 3,985,431	\$ 548,230	\$ 6,566	\$ 0	\$ (3,430,635)
Judicial	2,527,948	484,116	80,460	0	(1,963,372)
Public Safety	12,916,218	2,157,606	1,956,590	0	(8,802,022)
Public Works	4,807,453	967,544	253,272	747,047	(2,839,590)
Health and Welfare	297,973	0	5,000	0	(292,973)
Culture and Recreation	1,999,913	64,351	60,591	0	(1,874,971)
Housing and Development	848,447	0	30,000	0	(818,447)
Interest on long-term debt	1,122,200	0	0	0	(1,122,200)
Total governmental activities	28,505,583	4,221,847	2,392,479	747,047	(21,144,210)
Business-type activities					
White Path Golf Course	554,344	527,875	0	0	(26,469)
Total primary government	29,059,927	4,749,722	2,392,479	747,047	(21,170,679)
Component Unit					
Gilmer County Health Department					
Health and Welfare	981,409	504,650	662,580	0	185,821
Primary Government					
	Governmental Activities	Business-Type Activities	Total	Component Unit	
Change in net position					
Net (expense) revenue	\$ (21,144,210)	\$ (26,469)	\$ (21,170,679)	\$ 185,821	
General revenues					
Taxes					
Property	14,168,989	0	14,168,989	0	
Sales	11,023,210	0	11,023,210	0	
Insurance premium	1,919,080	0	1,919,080	0	
Franchise	275,102	0	275,102	0	
Intangible	684,153	0	684,153	0	
Occupational	96,948	0	96,948	0	
Hotel/Motel	1,190,866	0	1,190,866	0	
Other	90,326	0	90,326	0	
Interest and investment earnings	28,469	1,682	30,151	96	
Gain on sale of assets	207,559	0	207,559	0	
Other	294,101	0	294,101	0	
Transfers	(31,575)	31,575	0	0	
Total general revenues and transfer:	29,947,228	33,257	29,980,485	96	
Change in net position	8,803,018	6,788	8,809,806	185,917	
Net position - beginning (original)	50,066,455	684,354	50,750,809	(405,732)	
Prior period adjustments	8,919	0	8,919	0	
Net position - beginning (restated)	50,075,374	684,354	50,759,728	(405,732)	
Net position - ending	\$ 58,878,392	\$ 691,142	\$ 59,569,534	\$ (219,815)	

The accompanying notes are an integral part of these financial statements.

**GILMER COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020**

	General	Multiple Grant	Debt Service SPLOST
ASSETS			
Cash and cash equivalents	\$ 9,961,468	\$ 4,365	\$ 2,943,048
Receivables (net)			
Accounts	177,271	0	5,078
Intergovernmental	53,236	0	0
Taxes	1,472,069	0	179,448
Prepays	493,344	0	0
Inventories	15,506	0	0
Due from other funds	191,296	0	0
Restricted assets			
Cash and cash equivalents	948,553	0	310
Total assets	\$ 13,312,743	\$ 4,365	\$ 3,127,884
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities			
Payables			
Accounts	\$ 780,341	\$ 0	\$ 0
Retainages	0	0	0
Intergovernmental	0	0	0
Accrued salaries and payroll liabilities	194,937	0	0
Unearned revenue	0	5,387	0
Due to other funds	308,954	1,299	0
Total liabilities	1,284,232	6,686	0
Deferred inflows of resources			
Unavailable revenue-property taxes	331,884	0	62,735
Fund balances			
Nonspendable:			
Prepays	493,344	0	0
Inventories	15,506	0	0
Restricted for:			
Judicial	431,619	0	0
Public safety	111,942	0	0
Public works	404,992	0	0
Capital outlay	0	0	0
Debt service	0	0	3,065,149
Assigned for:			
Public safety	0	0	0
Unassigned	10,239,224	(2,321)	0
Total fund balances	11,696,627	(2,321)	3,065,149
Total liabilities, deferred inflows of resources, and fund balances	\$ 13,312,743	\$ 4,365	\$ 3,127,884

SPLOST	Nonmajor Governmental Funds	Totals
\$ 8,104,097	\$ 172,878	\$ 21,185,856
0	49,166	231,515
20,021	0	73,257
590,203	156,273	2,397,993
0	199,976	693,320
0	0	15,506
0	308,954	500,250
0	0	948,863
<u>\$ 8,714,321</u>	<u>\$ 887,247</u>	<u>\$ 26,046,560</u>

\$ 440,038	\$ 216,237	\$ 1,436,616
56,003	0	56,003
47,216	0	47,216
0	6,155	201,092
0	0	5,387
4,155	0	314,408

<u>547,412</u>	<u>222,392</u>	<u>2,060,722</u>
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<u>0</u>	<u>0</u>	<u>394,619</u>
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0	199,976	693,320
0	0	15,506

0	17,965	449,584
0	0	111,942
0	38,451	443,443
8,166,909	261,906	8,428,815
0	0	3,065,149

0	146,557	146,557
0	0	10,236,903

<u>8,166,909</u>	<u>664,855</u>	<u>23,591,219</u>
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<u>\$ 8,714,321</u>	<u>\$ 887,247</u>	<u>\$ 26,046,560</u>
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**GILMER COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
December 31, 2020**

Total fund balance - total governmental funds \$ 23,591,219

Amounts reported for governmental activities in the statement of net position are different because:

Some assets are not financial resources and therefore are not reported in the funds.

These are:

Capital assets, net of accumulated depreciation	73,666,150
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Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenues in the funds.

These are:

Property taxes	394,619
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Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:

Bonds payable	\$ (37,657,086)	
Deferred charges on bond refunding	1,045,041	
Accrued interest	(343,892)	
Compensated absences	(577,100)	
Capital leases payable	(1,033,878)	
Post-closure care costs	(206,681)	(38,773,596)

Net position of governmental activities	\$ <u><u>58,878,392</u></u>
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GILMER COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended December 31, 2020

	<u>General</u>	<u>Multiple Grant</u>	<u>Debt Service SPLOST</u>
REVENUES			
Taxes	\$ 19,992,603	\$ 0	\$ 1,903,141
Licenses and permits	240,689	0	0
Fines, fees and forfeitures	672,869	0	0
Charges for services	2,496,764	0	60,936
Intergovernmental	2,005,760	52,691	0
Interest	25,284	159	12,697
Contributions	435,008	0	0
Other	293,165	0	0
Total revenues	<u>26,162,142</u>	<u>52,850</u>	<u>1,976,774</u>
EXPENDITURES			
Current			
General Government	3,324,449	0	0
Judicial	2,523,965	0	0
Public Safety	11,528,012	0	0
Public Works	3,221,552	0	0
Health and Welfare	273,036	0	0
Culture and Recreation	856,442	52,690	0
Housing and Development	554,153	0	0
Capital outlay	0	0	0
Intergovernmental	0	0	0
Debt service	13,097	0	3,966,760
Total expenditures	<u>22,294,706</u>	<u>52,690</u>	<u>3,966,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,867,436</u>	<u>160</u>	<u>(1,989,986)</u>
Other financing sources (uses)			
Transfers in	501,786	0	1,917,124
Transfers out	(210,499)	(102,452)	0
Sale of capital assets	430,000	0	0
Proceeds from capital leases	0	0	0
Total other financing sources (uses)	<u>721,287</u>	<u>(102,452)</u>	<u>1,917,124</u>
Net change in fund balance	<u>4,588,723</u>	<u>(102,292)</u>	<u>(72,862)</u>
Fund balances, January 1 (original)	7,107,904	99,971	3,138,011
Prior period adjustments	0	0	0
Fund balances, January 1 (restated)	<u>7,107,904</u>	<u>99,971</u>	<u>3,138,011</u>
Fund balances, December 31	<u>\$ 11,696,627</u>	<u>(2,321)</u>	<u>\$ 3,065,149</u>

<u>SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 6,300,992	\$ 1,190,866	\$ 29,387,602
0	0	240,689
0	13,982	686,851
0	603,606	3,161,306
702,338	32,020	2,792,809
32,236	2,801	73,177
0	0	435,008
0	936	294,101
<u>7,035,566</u>	<u>1,844,211</u>	<u>37,071,543</u>
0	0	3,324,449
0	4,936	2,528,901
0	913,146	12,441,158
0	15,289	3,236,841
0	0	273,036
0	0	909,132
0	833,446	1,387,599
2,458,233	0	2,458,233
488,405	0	488,405
0	0	3,979,857
<u>2,946,638</u>	<u>1,766,817</u>	<u>31,027,611</u>
<u>4,088,928</u>	<u>77,394</u>	<u>6,043,932</u>
102,452	203,934	2,725,296
(2,079,058)	(364,863)	(2,756,872)
0	0	430,000
695,000	0	695,000
<u>(1,281,606)</u>	<u>(160,929)</u>	<u>1,093,424</u>
<u>2,807,322</u>	<u>(83,535)</u>	<u>7,137,356</u>
5,359,587	739,471	16,444,944
0	8,919	8,919
<u>5,359,587</u>	<u>748,390</u>	<u>16,453,863</u>
<u>\$ 8,166,909</u>	<u>\$ 664,855</u>	<u>\$ 23,591,219</u>

GILMER COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the year ended December 31, 2020

Net change in fund balances - total governmental funds \$ 7,137,356

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	\$ 2,063,979	
Depreciation	<u>(2,584,193)</u>	(520,214)

In the statement of activities, the gain/loss on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the sale of capital assets increase the financial resources.

Cost of assets disposed	\$ (294,623)	
Related accumulated depreciation	<u>72,182</u>	(222,441)

The proceeds of debt issuance, net of premiums, discounts and issuance costs provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In addition, interest on long-term debt is not recognized in the governmental funds until due, but is recognized in the statement of activities as it accrues.

Bond principal payments	\$ 2,775,000	
Net change in deferred bond refunding	(112,945)	
Proceeds from capital leases	(695,000)	
Capital lease payments	132,473	
Amortization of bond premiums	189,022	
Net change in interest payable	24,312	
Landfill closure/postclosure retirement	<u>34,540</u>	2,347,402

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These include:

Unavailable revenue-property taxes		61,071
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Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. This includes the net change in compensated absences.

(156)

Change in net position of governmental activities	\$	<u><u>8,803,018</u></u>
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GILMER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 17,750,500	\$ 17,750,500	\$ 19,992,603	\$ 2,242,103
Licenses and permits	230,000	230,000	240,689	10,689
Fines, fees and forfeitures	640,000	640,000	672,869	32,869
Charges for services	2,895,500	2,895,500	2,496,764	(398,736)
Intergovernmental	469,000	2,011,385	2,005,760	(5,625)
Interest	19,000	19,000	25,284	6,284
Contributions	0	45,000	435,008	390,008
Other	305,395	260,395	293,165	32,770
Total revenues	22,309,395	23,851,780	26,162,142	2,310,362
EXPENDITURES				
Current				
General Government				
Board of Commissioners	739,423	739,423	804,757	(65,334)
County Administration	63,193	68,193	66,162	2,031
Elections/Registrar	295,959	376,959	353,101	23,858
Tax Commissioner	526,549	526,549	479,732	46,817
Tax Assessor	884,138	884,138	873,535	10,603
Facility Management	823,286	823,286	733,926	89,360
Board of Equalization	25,348	25,348	13,236	12,112
Judicial				
Superior Court	425,958	413,897	331,680	82,217
Clerk of Superior Court	630,344	630,344	595,780	34,564
District Attorney	439,463	439,463	408,190	31,273
Magistrate Court	272,345	272,345	255,191	17,154
Probate Court	378,915	378,915	386,039	(7,124)
Juvenile Court	298,118	298,118	291,496	6,622
Public Defender	275,549	275,549	255,589	19,960
Public Safety				
Sheriff	3,680,221	3,680,221	4,019,636	(339,415)
Detention Center	2,305,845	2,305,845	2,387,523	(81,678)
Probation	119,194	119,194	118,212	982
Appalachian DTF	0	0	6,858	(6,858)
Fire	3,708,518	5,191,103	4,456,429	734,674
Coroner	77,135	77,135	76,887	248
Emergency Management	140,679	159,679	158,274	1,405
Animal Control	311,951	311,951	304,193	7,758
Public Works				
Road Department	2,038,398	2,038,398	1,892,391	146,007
Landfill	950,145	965,145	1,001,650	(36,505)
Maintenance Shop	205,792	205,792	176,036	29,756
Airport	116,086	151,308	151,475	(167)
Health and Welfare				
Health Department	167,147	167,147	161,733	5,414
Bus Transportation	100,900	100,900	17,653	83,247
DFACS	18,000	18,000	18,000	0
Family Connection	0	0	75,650	(75,650)
Culture and Recreation				
Parks and Recreation	717,768	717,768	497,762	220,006
Libraries	348,350	348,350	349,898	(1,548)
Civic Center	20,300	20,500	8,782	11,718

The accompanying notes are an integral part of these financial statements.

GILMER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES (continued)				
Current				
Housing and Development				
Planning and Zoning	\$ 382,344	\$ 353,822	\$ 328,781	\$ 25,041
Code Enforcement	122,265	122,265	90,297	31,968
County Agent	61,739	61,739	45,075	16,664
Joint Development Authority	90,000	90,000	90,000	0
Debt service				
General Government				
Board of Commissioners	24,997	24,997	13,097	11,900
Total expenditures	<u>21,786,362</u>	<u>23,383,786</u>	<u>22,294,706</u>	<u>1,089,080</u>
Excess (deficiency) of revenues over expenditures	<u>523,033</u>	<u>467,994</u>	<u>3,867,436</u>	<u>(3,399,442)</u>
Other financing sources (uses)				
Transfers in	0	0	501,786	501,786
Transfers (out)	0	0	(210,499)	(210,499)
Sale of capital assets	0	0	430,000	430,000
Contingency	(523,033)	(467,994)	0	467,994
Total other financing sources (uses)	<u>(523,033)</u>	<u>(467,994)</u>	<u>721,287</u>	<u>1,189,281</u>
Net change in fund balance	0	0	4,588,723	4,588,723
Fund balances, January 1	<u>0</u>	<u>0</u>	<u>7,107,904</u>	<u>7,107,904</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 11,696,627</u></u>	<u><u>\$ 11,696,627</u></u>

GILMER COUNTY, GEORGIA
MULTIPLE GRANT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 0	\$ 0	\$ 52,691	\$ 52,691
Interest	0	0	159	159
Total revenues	0	0	52,850	52,850
EXPENDITURES				
Current				
Culture and Recreation	58,000	58,000	52,690	5,310
Excess (deficiency) of revenues over expenditures	(58,000)	(58,000)	160	(57,840)
Other financing sources (uses)				
Transfers out	0	0	(102,452)	(102,452)
Net change in fund balance	(58,000)	(58,000)	(102,292)	(44,292)
Fund balances, January 1	58,000	58,000	99,971	41,971
Fund balances, December 31	\$ 0	\$ 0	\$ (2,321)	\$ (2,321)

**GILMER COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
December 31, 2020**

	White Path Golf Course
ASSETS	
Current assets	
Cash and cash equivalents	\$ 183,869
Accounts receivable	379
Total current assets	184,248
Noncurrent assets	
Capital assets	
Non-depreciable	391,347
Depreciable, net	327,689
Total noncurrent assets	719,036
Total assets	903,284
LIABILITIES	
Current liabilities	
Accounts payable	10,189
Accrued salaries and other payroll liabilities	2,729
Compensated absences	13,382
Due to other funds	185,842
Total liabilities	212,142
NET POSITION	
Investment in capital assets	719,036
Unrestricted	(27,894)
Total net position	\$ 691,142

GILMER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
PROPRIETARY FUND
For the year ended December 31, 2020

	White Path Golf Course
OPERATING REVENUES	
Charges for sales and services	\$ 527,875
Total operating revenues	527,875
OPERATING EXPENSES	
Costs of sales and services	198,863
Personal services	310,163
Depreciation	45,318
Total operating expenses	554,344
Operating income (loss)	(26,469)
Non-operating revenues (expenses)	
Interest revenue	1,682
Net income (loss) before transfers	(24,787)
Transfers in (out)	
Transfers in	175,667
Transfers (out)	(144,092)
Total transfers in (out)	31,575
Change in net position	6,788
Net position, January 1	684,354
Net position, December 31	\$ 691,142

GILMER COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the year ended December 31, 2020

	White Path Golf Course
Cash flows from operating activities:	
Receipts from customers	\$ 528,225
Payments to suppliers	(201,533)
Payments to employees	(320,215)
	6,477
 Cash flows from non-capital financing activities:	
Receipts from other funds	20,078
Payments to other funds	(137,527)
	(117,449)
 Cash flows from capital and related financing activities:	
Receipts from other funds	169,102
Acquisition of capital assets	(131,933)
	37,169
 Cash flows from investing activities:	
Interest received	1,682
	(72,121)
Net increase (decrease) in cash and cash equivalents	(72,121)
Cash and cash equivalents, January 1	255,990
	183,869
 Cash and cash equivalents, December 31	\$ 183,869
 Reconciliation of operating income (loss) to to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (26,469)
 Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation expense	45,318
(Increase) decrease in accounts receivable	350
Increase (decrease) in accounts payable	(2,670)
Increase (decrease) in accrued payroll liabilities	(10,052)
Total adjustments	32,946
	\$ 6,477

GILMER COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
December 31, 2020

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 1,609,802
Taxes receivable, net	18,003,952
Total assets	19,613,754
LIABILITIES	
Due to others	19,168,128
NET POSITION	
Restricted for individuals, organizations, and other governments	\$ 445,626

GILMER COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
AND CHANGES IN FUND BALANCES
For the year ended December 31, 2020

	Custodial Funds
ADDITIONS	
Taxes collected for other agencies	\$ 25,921,010
Court fees collected for other agencies	1,595,176
Court individual cases	83,644
Sheriff fees collected	371,854
Sheriff seizures	1,428
Sheriff inmate account deposits	282,131
	28,255,243
Total additions	28,255,243
DEDUCTIONS	
Taxes distributed to other agencies	25,921,010
Court fees distributed to other agencies	1,595,176
Payments to others	83,131
Sheriff fees distributed to other agencies	390,118
Payments from inmates to others	253,583
	28,243,018
Total deductions	28,243,018
Change in net position	12,225
Net position, January 1 (original)	0
Prior period adjustments	433,401
Net position, January 1 (restated)	433,401
Net position, December 31	\$ 445,626

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

1. Description of Government Unit

Gilmer County, Georgia (the County) is located in the foothills of the North Georgia Mountains about eighty miles northeast of Atlanta.

The County provides a full range of governmental services, including public safety, health and welfare services, recreational programs, and solid waste services.

The government is governed by an elected Chairman and two elected Commissioners.

2. Summary of Significant Accounting Policies

The financial statements of Gilmer County, Georgia have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Gilmer County (the primary government) and material component units. The component units discussed below are included in the County's reporting entity because of the significance of its operational and financial relationship with the County.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

In conformity with generally accepted accounting principles, as set forth in Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 61, the financial statements of component units have been included either as blended or discretely presented component units.

Each discretely presented component unit is reported in a separate column in the combined financial statements. The Gilmer County Industrial Development Authority, Gilmer County Health Department, and Gilmer County Building Authority are shown as discretely presented component units when there is activity. Discretely presented component units are shown in a separate column on the combined financial statements to emphasize legal separation from the County.

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

Gilmer County Building Authority – The Gilmer County Building Authority (Building Authority) is a legally separate entity. The Building Authority consists of a three member board, all of which are appointed by the County. The purpose of the Building Authority is authorized to acquire, construct, equip, maintain, and operate certain projects, including buildings and facilities for use by Gilmer County for its governmental, proprietary, and administrative functions; and for other purposes. The Building Authority's year end is December 31. This entity was inactive during 2020.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

Gilmer County Health Department – The Gilmer County Health Department is charged with determining the health needs and resources of its jurisdiction, developing programs, activities, and facilities responsive to those needs, and enforcing all laws related to health matters unless they fall under the jurisdiction of other agencies. The County provides monthly supplements and pays a portion of operating costs directly. During the Health Department's fiscal year ending June 30, 2020, the Health Department received \$140,592 from the County Board of Commissioners to subsidize annual operations. The Health Department's fiscal year end is June 30. A copy of the Gilmer County Health Department's financial statements can be obtained from 100 W. Walnut Avenue, Suite 92, Dalton, Georgia 30720.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the government has three discretely presented component units. While they are not considered to be major component units, they are nevertheless aggregated and shown in a separate column in the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements, with composite columns for non-major funds.

The County reports the following major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Multiple Grant Fund – This fund accounts for grants received restricted for special purposes.

Debt Service SPLOST Fund – This fund accounts for the special purpose sales tax revenues which are collected for the purpose of payment of debt service and allocations to cities for capital projects. This fund was previously named Debt Service SPLOST 2009 and the County changed the name in 2015.

SPLOST Capital Projects Fund – This fund accounts for financial resources to be used for the acquisition of capital assets financed by the passage of the special purpose local option sales tax.

The County reports the following major proprietary fund:

White Path Golf Course Fund – This fund accounts for the operations of the County owned golf facility.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

Governmental Fund Types

Additionally, the County reports the following fund types:

Special Revenue Funds – accounts for the proceeds of specific revenue sources that are legally or donor restricted to be expended for specified purposes.

Capital Projects Funds – This fund type is used to account for financial resources to be used for the acquisition or construction of capital assets.

Fiduciary Fund Types

Custodial Funds – Custodial Funds are custodial in nature and do not present results of operations or have a measurement focus. Custodial funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that are held for others.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

F. Revenues and Expenditures/Expenses

Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

G. Budgetary Information

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

In the summer (August to September or earlier) of each year, all agencies of the government submit requests for appropriation to the Accounting and Budget Manager so that a budget may be prepared. The budget is prepared by fund, function and department, and line item and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. Before December 1, the proposed budget is presented to the County's Board of Commissioners for review and adoption. The County's Board of Commissioners holds public hearings and may add to, subtract from, or change appropriations.

The Finance Officer may amend the line item budget within a department's appropriation as long as the total appropriation for that department is not changed. However, expenditures may not legally exceed budgeted appropriations at the department level without a resolution of the Board of Commissioners. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control, which is the department level.

During the year, the Board of Commissioners authorized amendments to include appropriations and revenues that were not originally budgeted and to reclassify certain expenditures.

H. Cash and Investments

Cash and equivalents, as reported in the statement of cash flows, includes amounts in demand deposits, amounts with fiscal agents, and investments with an original maturity at three months or less. Investments are reported at fair value with accrued interest shown under a separate caption on the balance sheet. Reinvested interest on certain debt service and capital projects investments is included in the investment accounts.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

I. Intergovernmental Receivables

Receivables from state, federal, and local governments are recorded as revenue for the period of the allocation or as earned based on expenditures made for which reimbursement is due.

J. Inventories

Inventories are valued at cost on the first-in, first-out method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

K. Prepaids

Payments made to vendors for services that will benefit periods beyond the current year are recorded as prepaids. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

L. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

GASB Statement No. 34 required the County to report and depreciate new infrastructure assets effective with the fiscal year ended December 31, 2003. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are among the largest asset classes of the County. Neither their historical costs nor related depreciation has historically been reported in the financial statements

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their acquisition value on the date donated.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

L. Capital Assets, continued

Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets ranging as follows:

	<u>Useful Life in Years</u>	<u>Capitalization Threshold</u>
Land	N/A	\$ 5,000
Intangibles	N/A	5,000
Buildings	50	5,000
Land improvements	6 - 50	5,000
Infrastructure	30	5,000
Machinery and equipment	3 - 20	5,000
Vehicles	2 - 15	5,000

The costs of normal maintenance and repairs that do not add value or materiality extend the life of the asset are charged to operations as incurred. Costs of major additions and improvements are capitalized.

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report 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. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the 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.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

N. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted- net position is applied.

O. Fund Balance Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

P. Restricted Assets and Restricted Net Position

Restricted assets of the Enterprise Funds represent certain resources set aside for the repayment of revenue bonds because they are maintained in a separate bank account and their use is limited by applicable bond covenants.

Restricted net position is equal to the excess of the restricted assets funded from operations over the liabilities to be paid with restricted assets which are due in one year or less. Restricted assets exclude bond proceeds for calculation of reserve.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

Q. Fund Balances – Governmental Funds

Gilmer County implemented GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2012. In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable at year end by the County are nonspendable in form. The County has not reported any amounts that are legally or contractually required to be maintained intact.

Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the Board of Commissioners, the County's highest level of decision making authority, which include the language "committed for the purpose of". Commitments may be modified or rescinded only through adoption of a subsequent resolution, which shall refer to the original resolution by its number.

Assigned - consists of amounts that are intended to be used by the County for a specific purpose, but do not meet the definition of restricted or committed fund balance. Intent can only be expressed by the Board of Commissioners or their designee. Assigned Fund Balance differs from Committed Fund Balance in that assignments do not require a resolution. An assignment of fund balance requires the majority vote of the Board; however, the Board has authorized the County Manager or the Finance Officer to automatically assign fund balance in the following situations.

- a. If upon passage of a budget resolution, any fund balance used to balance a future budget, the amount used will be automatically recorded as Assigned Fund Balance.
- b. If any unspent funds for an ongoing capital project or donations for a specific purpose remain at fiscal year-end, these funds will be automatically recorded as Assigned Fund Balance until the project is complete or the donation has been spent for its intended purpose.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

Q. Fund Balances – Governmental Funds, continued

- c. Equity amounts reported in special revenue funds, capital project funds, debt service funds, or permanent funds not otherwise classified as nonspendable, restricted, or committed shall constitute assignments of fund balance.

Unassigned – includes amounts that do not fall into one of the above four categories. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund is the only fund that should report this category of fund balance.

For the purposes of fund balance classification, the County considers restricted amounts spent first when an expenditure is incurred for which both restricted and unrestricted fund balance is available. Furthermore, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance can be used, then committed amounts are spent first, followed by assigned amounts, and then unassigned amounts.

R. Compensation for Future Absences

It is the County's policy to permit employees to accumulate up to 240 hours of earned but unused vacation benefits. The County pays unused vacation benefits to employees who leave employment in good standing and provide proper notice upon resignation. Accumulated unpaid vacation pay amounts are accrued when incurred by the County in the government-wide financial statements. In governmental fund types, a liability is recorded only if the benefit has matured and is expected to be liquidated with expendable available financial resources. The County does not pay unused sick pay benefits to employees.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

2. Summary of Significant Accounting Policies (continued)

S. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements of the governmental fund types, bond premiums and discounts are recognized during the current period. The face amount of debt issued is reported as another financing source. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

T. 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 from current financial resources are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Bonds and capital leases are recognized as a liability in the governmental fund financial statements when due.

U. Capital Contributions

Federal, state and local government assistance in the form of grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment is recorded as an asset and as non-operating revenue.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

3. Deposit and Investment Risk

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned. The County has no formal policy, but follows the State of Georgia requirement that all deposits be federally insured or fully collateralized.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates may adversely affect an investment's fair value. Since the price of a bond fluctuates with market interest rates, the risk that an investor faces is that the price of a bond held in a portfolio will decline if market interest rates rise. Gilmer County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State of Georgia law limits investments to include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of any corporation of the United States government, obligations of the State of Georgia or other states, obligations of other political subdivisions of the State of Georgia, and pooled investment programs of the State of Georgia. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

The County has no formal policy on the amount the County may invest in any one issuer.

Foreign currency risk

The County has no investments denominated in a foreign currency.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

4. Accounts Receivable

Net accounts receivable at December 31, 2020 consist of the following:

Primary Government:

Major Funds

General Fund	\$ 2,266,035	
Less: Allowance for Uncollectibles	<u>(2,088,764)</u>	\$ 177,271

Debt Service SPLOST Fund		5,078
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White Path Golf Course Enterprise Fund		379
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Nonmajor Funds

Emergency 911 Telephone Services Special Revenue Fund		<u>49,166</u>
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Total primary government		<u><u>\$ 231,894</u></u>
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Component Units

Gilmer County Department of Public Health		<u><u>\$ 75,380</u></u>
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5. Intergovernmental Receivables

Intergovernmental receivables are considered fully collectible and are stated at gross amounts receivable.

Intergovernmental receivables at December 31, 2020 consist of the following:

Primary Government:

Major Funds

General Fund	\$ 53,236	
SPLOST Capital Projects Fund	<u>20,021</u>	

Total primary government	<u>\$ 73,257</u>	
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Component Units

Gilmer County Department of Public Health	<u>\$ 16,237</u>	
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GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

6. Property Taxes

Property tax rates are set by the Board of Commissioners each year and are limited by statutory or constitutional provision. Property values are assessed as of January 1st each year. Property taxes for digest year 2020, based upon the assessments as of January 1, 2020, were levied on August 24, 2020, billed on September 2, 2020, and due on November 20, 2020. Tax liens may be issued 90 days after the due date.

7. Interfund Receivables and Payables

A summary of interfund receivables and payables as of December 31, 2020 is as follows:

<u>Due To:</u>	<u>Due From:</u>	<u>Amount</u>
General	SPLOST	\$ 4,155
	Multiple Grant	1,299
	White Path Golf Course	185,842
Nonmajor Governmental	General	<u>308,954</u>
		<u>\$ 500,250</u>

The balances reported as Due to/Due from represent loans between the borrower funds and the General Fund. These balances resulted from the time lag between the dates that transactions are recorded in the accounting system and payments between the funds are made.

Amounts due to the General Fund are primarily for reimbursements for operating purposes.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

8. Interfund Transfers

A summary of interfund transfers for the year ended December 31, 2020 is as follows:

<u>Transfers in:</u>	<u>Transfers out:</u>	<u>Amount</u>
General	Nonmajor Governmental	\$ 357,694
	White Path Golf Course	144,092
SPLOST	Multiple Grant	102,452
White Path Golf Course	SPLOST	169,102
	General	6,565
Debt Service SPLOST	SPLOST	1,909,956
	Nonmajor Governmental	7,168
Nonmajor Governmental	General	203,934
		<u>\$ 2,900,963</u>

Interfund transfers are used to 1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, and 2) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers are eliminated in the government-wide financial statements. The transfer from the SPLOST Fund to the Nonmajor Governmental Funds was to cover combined debt service payments that qualify under SPLOST referendum. The transfer from the SPLOST Fund to the White Path Golf Course Fund was to cover purchases of capital that qualify under the SPLOST referendum.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

9. Capital Assets

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

	Balance 12/31/2019	Increases	Decreases	Balance 12/31/2020
Governmental activities				
Nondepreciable assets				
Land	\$ 14,186,692	\$ 0	\$ 0	\$ 14,186,692
Construction in progress	1,719,919	814,240	0	2,534,159
Total non-depreciable assets	<u>15,906,611</u>	<u>814,240</u>	<u>0</u>	<u>16,720,851</u>
Depreciable assets				
Buildings	52,194,888	0	(294,623)	51,900,265
Land improvements	3,082,172	0	0	3,082,172
Machinery, equipment, and vehicles	21,077,593	1,249,739	0	22,327,332
Infrastructure	23,890,823	0	0	23,890,823
Total depreciable assets	<u>100,245,476</u>	<u>1,249,739</u>	<u>(294,623)</u>	<u>101,200,592</u>
Less accumulated depreciation				
Buildings and improvements	(16,145,343)	(1,180,804)	72,182	(17,253,965)
Land improvements	(1,409,977)	(85,158)	0	(1,495,135)
Machinery, equipment, and vehicles	(18,344,212)	(649,935)	0	(18,994,147)
Infrastructure	(5,843,750)	(668,296)	0	(6,512,046)
Total accumulated depreciation	<u>(41,743,282)</u>	<u>(2,584,193)</u>	<u>72,182</u>	<u>(44,255,293)</u>
Total depreciable assets, net	<u>58,502,194</u>	<u>(1,334,454)</u>	<u>(222,441)</u>	<u>56,945,299</u>
Governmental activities capital assets, net	<u>\$ 74,408,805</u>	<u>\$ (520,214)</u>	<u>\$ (222,441)</u>	<u>\$ 73,666,150</u>
Business-type activities				
Nondepreciable assets				
Land	\$ 310,632	\$ 0	\$ 0	\$ 310,632
Construction in progress	40,429	40,286	0	80,715
Total non-depreciable assets	<u>351,061</u>	<u>40,286</u>	<u>0</u>	<u>391,347</u>
Depreciable assets				
Buildings and improvements	352,177	0	0	352,177
Land improvements	30,486	25,036	0	55,522
Machinery, equipment, and vehicles	418,275	66,611	0	484,886
Infrastructure	52,418	0	0	52,418
Total depreciable assets	<u>853,356</u>	<u>91,647</u>	<u>0</u>	<u>945,003</u>
Less accumulated depreciation				
Buildings and improvements	(145,046)	(17,609)	0	(162,655)
Land improvements	(30,486)	(522)	0	(31,008)
Machinery, equipment, and vehicles	(371,565)	(24,566)	0	(396,131)
Infrastructure	(24,899)	(2,621)	0	(27,520)
Total accumulated depreciation	<u>(571,996)</u>	<u>(45,318)</u>	<u>0</u>	<u>(617,314)</u>
Total depreciable assets, net	<u>281,360</u>	<u>46,329</u>	<u>0</u>	<u>327,689</u>
Business-type activities capital assets, net	<u>\$ 632,421</u>	<u>\$ 86,615</u>	<u>\$ 0</u>	<u>\$ 719,036</u>

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

9. Capital Assets (continued)

Activity for the discretely presented component units for the year ended June 30, 2020 are as follows:

	<u>Balance 6/30/2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 6/30/2020</u>
Gilmer County Department of Public Health				
Depreciable assets				
Computer equipment	\$ 7,188	\$ 0	\$ 0	\$ 7,188
Office equipment	23,190	0	0	23,190
Vehicles	17,518	0	0	17,518
Leasehold Improvements	6,885	0	0	6,885
Total Depreciable Assets	<u>54,781</u>	<u>0</u>	<u>0</u>	<u>54,781</u>
Less accumulated depreciation				
Computer equipment	(7,188)	0	0	(7,188)
Office equipment	(12,059)	(4,452)	0	(16,511)
Vehicles	(17,518)	0	0	(17,518)
Leasehold Improvements	(1,721)	(689)	0	(2,410)
Total accumulated depreciation	<u>(38,486)</u>	<u>(5,141)</u>	<u>0</u>	<u>(43,627)</u>
Total Health Department depreciable assets, net	<u>\$ 16,295</u>	<u>\$ (5,141)</u>	<u>\$ 0</u>	<u>\$ 11,154</u>

Depreciation expense was charged to functions/programs as follows:

Primary Government

Governmental activities

General Government	\$ 629,768
Judicial	6,238
Public Safety	701,970
Public Works	828,110
Health and Welfare	23,733
Culture and Recreation	255,108
Housing and Development	139,266
Total depreciation expense for governmental activities	<u>\$ 2,584,193</u>

Business-type activities

White Path Golf Course	<u>\$ 45,318</u>
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Discretely presented component unit

Gilmer County Department of Public Health	<u>\$ 5,141</u>
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GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

10. Short-Term Debt

The County paid off a tax anticipation note for operating purposes of \$441,000 at a financial institution. The note carried an interest rate of 1.9% and matured on December 31, 2020. As of December 31, 2020, the principal was paid in full.

The short-term borrowings interest incurred and expensed for the period ended December 31, 2020 was \$5,767.

Short-term debt activity for the year ended December 31, 2020, is as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
Tax anticipation note	\$ 0	\$ 441,000	\$ (441,000)	\$ 0

11. Capital and Operating Lease Agreements

The County has entered into agreements for the lease of certain facilities and equipment. The terms of the agreements meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risk of ownership to the lessee. The balances of these leases at December 31, 2020 total \$1,033,878 for governmental activities. The machinery and equipment has a 10-year useful life and the vehicles have a 5-year useful life. This year \$98,996 was included in depreciation expense. Total assets leased under capital leases are \$1,234,631 for governmental activities, consisting of:

	Cost	Accumulated Depreciation
Construction in progress	\$ 420,428	\$ 0
Machinery, equipment, and vehicles	814,203	303,975
Total asset under capital leases	\$ 1,234,631	\$ 303,975

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

11. Capital and Operating Lease Agreements (continued)

The following is a schedule of the future minimum lease payments together with the present value of the net minimum lease payments as of December 31, 2020:

Year Ending December 31,	Governmental activities
2021	\$ 289,043
2022	240,186
2023	192,202
2024	189,325
2025	186,448
Total minimum lease payments	1,097,204
Less amounts representing interest	(63,326)
Present value of minimum lease payments	\$ 1,033,878

The County's lease agreements, other than such agreements described above, are relatively minor commitments and are in compliance with state law.

12. Long-Term Debt

Governmental Activities

Bonds from Direct Placements

Building Authority Refunding Revenue Bonds, Series 2014 - In 2014, the County issued refunding revenue bonds in the amount of \$16,565,000. The bonds are issued as term bonds with interest rates from 3.09% maturing April 1, 2030. The purpose of the bonds was to refund the Building Authority Revenue Bonds, Series 2005. The bonds are secured by sales tax proceeds and then from the levy of property tax. In an event of default, any outstanding principal and interest on the bonds may become immediately due and payable. These bonds were refunded with the Series 2019 Refunding Revenue Bonds.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

12. Long-Term Debt (continued)

Governmental Activities, continued

Bonds from Direct Placements, continued

General Obligation Sales Tax Bonds, Series 2015 - On June 12, 2015, the County issued \$22,900,000 in General Obligation Refunding Bonds, Series 2015, with interest rates of 2.37%. The Series 2015 bonds were issued to advance refund \$24,770,000 of outstanding Series 2007 Bonds with an average interest rate of 4.65%. Net proceeds of \$22,399,417 (\$22,900,000 less \$500,583 in underwriting fees and other costs of issuance) were applied to the \$22,399,417 deposited into an irrevocable trust with an escrow agent. Principal and interest payments will be made based on the Series 2007 pay down schedule and the Series 2007 bonds will be called for redemption at 100% of the outstanding principal plus interest accrued to the redemption date. The bonds are secured by sales tax proceeds and then from the levy of property tax. In an event of default, any outstanding principal and interest on the bonds may become immediately due and payable. As of December 31, 2020, the bonds had an outstanding balance of \$16,985,000.

Building Authority Revenue Bonds, Series 2016 A - In 2016, the County issued refunding revenue bonds in the amount of \$4,515,000. The bonds are issued as term bonds with interest rates from 3.09% maturing April 1, 2029. The purpose of the bonds was to refund the Building Authority Revenue Bonds, Series 2008 A. The bonds are secured by sales tax proceeds and then from the levy of property tax. In an event of default, any outstanding principal and interest on the bonds may become immediately due and payable. As of December 31, 2020, the bonds had an outstanding balance of \$3,720,000.

Building Authority Revenue Bonds, Series 2016 B - In 2016, the County issued refunding revenue bonds in the amount of \$1,145,000. The bonds are issued as term bonds with interest rates from 1.85% maturing April 1, 2029. The purpose of the bonds was to refund the Building Authority Revenue Bonds, Series 2008 B. The bonds are secured by sales tax proceeds and then from the levy of property tax. In an event of default, any outstanding principal and interest on the bonds may become immediately due and payable. As of December 31, 2020, the bonds had an outstanding balance of \$965,000.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

12. Long-Term Debt (continued)

Governmental Activities, continued

Bonds from Direct Placements, continued

General Obligation Sales Tax Bonds, Series 2017 - On April 26, 2017, the County issued \$3,750,000 in General Obligation Refunding Bonds, Series 2017, with interest rates of 4.00%. The Series 2017 bonds were issued to advance refund \$3,990,000 of outstanding Series 2007 Bonds with an average interest rate of 5.00%. Net proceeds of \$4,003,854 (\$3,750,000 add \$380,677 in premiums less \$126,823 in underwriting fees and other costs of issuance) were applied to the \$4,003,854 deposited into an irrevocable trust with an escrow agent. Principal and interest payments will be made based on the Series 2007 pay down schedule and the Series 2007 bonds will be called for redemption at 100% of the outstanding principal plus interest accrued to the redemption date. The bonds are secured by sales tax proceeds and then from the levy of property tax. In an event of default, any outstanding principal and interest on the bonds may become immediately due and payable. As of December 31, 2020, the bonds had an outstanding balance of \$3,750,000.

Building Authority Refunding Revenue Bonds, Series 2019 - In 2019, the County issued refunding revenue bonds in the amount of \$11,190,000. The bonds are issued as term bonds with interest rates from 5.00% maturing April 1, 2030. The purpose of the bonds was to refund the Building Authority Refunding Revenue Bonds, Series 2014. The bonds are secured by sales tax proceeds and then from the levy of property tax. In an event of default, any outstanding principal and interest on the bonds may become immediately due and payable. As of December 31, 2020, the bonds had an outstanding balance of \$10,370,000.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

12. Long-Term Debt (continued)

Governmental Activities, continued

Bonds from Direct Placements, continued

The annual requirements to amortize bonds from direct placements as of December 31, 2020 are as follows:

Year Ending December 31,	Principal	Interest	Total
2021	\$ 2,810,000	\$ 1,119,258	\$ 3,929,258
2022	2,900,000	1,032,045	3,932,045
2023	2,985,000	941,599	3,926,599
2024	3,090,000	847,804	3,937,804
2025	3,190,000	750,448	3,940,448
2026-2030	17,065,000	2,081,267	19,146,267
2031-2032	3,750,000	151,400	3,901,400
Totals	<u>\$ 35,790,000</u>	<u>\$ 6,923,821</u>	<u>\$ 42,713,821</u>

13. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities of the County for the year ending December 31, 2020:

	Balance 12/31/2019	Additions	Deductions	Balance 12/31/2020	Due Within One Year
Governmental activities					
Bonds from direct placements	\$ 38,565,000	\$ 0	\$ 2,775,000	\$ 35,790,000	\$ 2,810,000
Unamortized bond premium	2,056,108	0	189,022	1,867,086	189,022
Capital leases payable	471,351	695,000	132,473	1,033,878	266,561
Compensated absences	576,944	577,100	576,944	577,100	577,100
Total governmental activities	<u>\$ 41,669,403</u>	<u>\$ 1,272,100</u>	<u>\$ 3,673,439</u>	<u>\$ 39,268,064</u>	<u>\$ 3,842,683</u>
Business-type activities					
Compensated absences	<u>\$ 15,734</u>	<u>\$ 13,382</u>	<u>\$ 15,734</u>	<u>\$ 13,382</u>	<u>\$ 13,382</u>

Revenue bond discounts/premiums are amortized over the life of the related debt using the straight-line method. In prior years, long-term liabilities, such as compensated absences of the governmental activities were liquidated in the General Fund. The landfill post-closure care costs are paid for by the General Fund. The total interest incurred and charged to expense for the year ended December 31, 2020 was \$1,122,200 for the governmental activities.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

13. Changes in Long-Term Liabilities (continued)

Long-term liability activity for the Gilmer County Department of Public Health Component Unit for the year ended June 30, 2020 was as follows:

	<u>Balance 6/30/2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2020</u>	<u>Due Within One Year</u>
Health Department					
Compensated absences	\$ 27,926	\$ 22,557	\$ 13,963	\$ 36,520	\$ 18,260

14. Landfill Closure and Post-Closure Care Costs

State and Federal laws and regulations require the County to place a final cover on a landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for up to thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports an estimated portion of these closure and post closure care costs as a current operating expenditure in each period based on landfill capacity used as of each balance sheet date. The estimated costs are subject to adjustment due to changes in inflation or deflation, technology, or applicable laws or regulations. The current amount of post closure care costs remaining as of December 31, 2020 is \$206,681 which is recognized in the government-wide financial statements. The landfill was officially closed April 8, 1994.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

15. Restricted, Committed, and Assigned Fund Balances

The following is a summary of restricted, committed, and assigned fund balances of the governmental funds for the fiscal year ended December 31, 2020:

	<u>General</u>	<u>Debt Service SPLOST</u>	<u>SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Restricted for:					
Judicial					
Drug Treatment	\$ 83,798	\$ 0	\$ 0	\$ 0	\$ 83,798
Crime victims assistance	13,338	0	0	0	13,338
Juvenile court Clerk of court equipment	93,924	0	0	0	93,924
Law Library	240,559	0	0	0	240,559
Public Safety	0	0	0	17,965	17,965
Detention center	111,942	0	0	0	111,942
Public Works					
Capital projects	404,992	0	0	38,451	443,443
Capital projects	0	0	8,166,909	261,906	8,428,815
Debt service	0	3,065,149	0	0	3,065,149
Assigned fo:					
Public Safety					
E911 facilities and equipment	0	0	0	146,557	146,557
	<u>\$ 948,553</u>	<u>\$ 3,065,149</u>	<u>\$ 8,166,909</u>	<u>\$ 464,879</u>	<u>\$ 12,645,490</u>

16. Retirement Plans

Defined Contribution Plan

Plan Description: Gilmer County sponsors two Section 457 deferred compensation plans and a 401(k) plan. These plans are named collectively as the Gilmer County Board of Commissioners Retirement Plan (the Plan) and are defined contribution pension plans. The plans are administered by the Hartford Life Insurance Company and AIG-Valic. Changes to plan benefits or contribution levels may be requested by the County but must be approved by the respective administrator. The plans cover all employees upon date of hire. Employees may defer up to the Section 502(g) limit and are 100% vested in such deferral amounts. During the year ended December 31, 2020, the County contributed \$50,528 and plan member voluntary contributions were \$257,262.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

16. Retirement Plans (continued)

Defined Contribution Plan, continued

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

17. Hotel/Motel Lodging Tax

The County levies a 5% lodging tax. A summary of the transactions for the fiscal year ending December 31, 2020 follows:

Lodging Tax Receipts	\$ 1,190,866
Disbursements for trade and tourism	\$ 833,446 70% of tax receipts

18. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the northwest Georgia area, is a member of the Northwest Georgia Regional Commission (NWGRC) and is required to pay annual dues thereto. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official in 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 RC. A copy of the NWGRC financial statements can be obtained from NWGRC, 1 Jackson Hill Drive, Rome, Georgia 30162.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

18. Joint Ventures (continued)

Gilmer County also entered into an agreement creating a multijurisdictional drug task force known as the Appalachian Drug Task Force (ADTF). This task force was established to cover the counties of Fannin, Gilmer, and Pickens. The Board of Directors include the District Attorney, the Sheriff of the three counties and a Georgia State Trooper. A copy of the ADTF financial statements can be obtained from the Pickens County Sheriff's Office, 2985 Camp Road, Jasper, Georgia 30143.

Gilmer County also entered into an agreement creating the Joint Development Authority of Gilmer County and the Cities of Ellijay and East Ellijay. This Authority was established to promote development within Gilmer County and the cities of Ellijay and East Ellijay. The Board of Directors are appointed equally by the County and Cities. A copy of the Authority's financial statements can be obtained from the Authority's Office, 696 First Ave., East Ellijay, Georgia 30540.

19. Risk Management

The County is exposed to various risks in terms 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 not decreased any of its insurance coverage from the prior year, and there have been no claims in excess of insurance coverage over the past three years.

Other

The County joined the Georgia Interlock Risk Management Agency (GIRMA). The County management, based on anticipated needs, selects insurance coverage and deductible options for property, casualty and crime under the policy. The County is required to pay all premiums, applicable deductibles and assessments billed by GIRMA, as well as following loss reductions and prevention procedures established by GIRMA. GIRMA's responsibility includes paying claims, and representing the County in defense and settlement of claims. GIRMA's basis for estimating the liabilities for unpaid claims in "IBNR" is established by an actuary. The County has not completed a record of the claims paid up to the applicable deductible for the prior year or the current fiscal year. The County is unaware of any claims that the County is liable (up to the applicable deductible) which were outstanding and unpaid at December 31, 2020. No provisions have been made in the financial statements for the twelve months ended December 31, 2020 or any estimate of potential unpaid claims.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

19. Risk Management (continued)

Other, continued

The County participates in the Association County Commissioners of Georgia (ACCG) Group Self-Insurance Workers' Compensation Fund (GSIWCF), a self-insured pool cooperative arrangement among its members to finance workers' compensation coverage. The fund is owned by its members and is managed by a seven member Board of Trustees made up of representatives from participating counties. Losses are paid by the fund.

Excess losses, if any, are covered by reinsurance and would be paid by the reinsurer. The members of the Fund are assessable if the losses that the Fund must pay exceed the assets of the pool. At December 31, 2020, there was no need for such an assessment. Therefore, no liability for this has been included in these financial statements.

As part of these risk pools (GIRMA & GSIWCF), the County is obligated to pay all contributions and assessments to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents that could require the funds to pay any type of loss. The County is also to allow all pools' agents and attorneys to represent the County in investigations, settlement discussions, and all levels of litigation arising out of any claim made against the County.

In January 2020, the World Health Organization has declared the outbreak of a novel coronavirus (COVID-19) as a "Public Health Emergency of International Concern," which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus outbreak and government responses are creating disruption in global supply chains and adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the County, its performance, and its financial results.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

19. Risk Management (continued)

Workers' Compensation

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all costs assessed 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.

20. Contingencies

The County is involved in civil lawsuits filed in the normal course of its activities. The majority of these claims are considered minimal with a favorable outcome expected. The County's position is to vigorously defend its position or seek an out of court settlement. These particular cases are covered by the County's liability insurance less the applicable deductible amount of \$15,000 for each case.

21. New Accounting Standards

The County implemented GASB Statement No. 84, *Fiduciary Activities*, effective for the County's current year. The requirements of this statement are effective for periods beginning after December 15, 2019. See note 25 for effects of restatement.

22. Subsequent Events

Management has evaluated subsequent events through September 28, 2021, the date the financial statements were available to be issued.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

23. Material Noncompliance

Excess of Expenditures over Appropriations in Individual Governmental Funds for which Budgets are Adopted

During the fiscal year, the County incurred material expenditures which were in excess of the amounts appropriated:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund			
Current			
Board of Commissioners	\$ 739,423	\$ 804,757	\$ (65,334)
Sheriff Department	3,680,221	4,019,636	(339,415)
Detention Center	2,305,845	2,387,523	(81,678)
Appalachian DTF	0	6,858	(6,858)
Landfill	965,145	1,001,650	(36,505)
Family Connection	0	75,650	(75,650)
Hotel/Motel Fund	455,000	833,446	(378,446)

County management concurs with this finding. Management continuously reviews the comparative financial statements to budget and recommends any necessary budget revisions to the Board of Commissioners. This action was taken immediately upon receipt of the comment from our auditors.

24. Deficit Equity Balances

As of the end of the current year, the Multiple Grants Special Revenue Fund has a deficit fund balance of \$2,321. This is due to the payment of services in anticipation of future grant revenues. The County plans to liquidate this deficit fund balance through future revenue recognition.

25. Changes in Beginning Balances

Governmental Activities

A prior period adjustment has been made to correct the beginning balance of cash and cash equivalents in the Law Library Special Revenue Fund. The adjustment increased beginning fund balance in the Law Library Fund by \$8,919.

GILMER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

25. Changes in Beginning Balances (continued)

Fiduciary Funds

Prior period adjustments have been made to correct the beginning balance of Due to Others in the Clerk of Superior Court, Sheriff, and Probate Court Custodial Funds. These adjustments increased beginning net position in the Clerk of Superior Court Custodial Fund by \$372,508, increased beginning net position in the Sheriff Custodial Fund by \$40,007, and increased beginning net position in the Probate Court Custodial Fund by \$20,886.

The net effect of these adjustments decreased beginning net position of the Custodial Funds by \$433,401.

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COMBINING STATEMENTS
Nonmajor Governmental Funds

**GILMER COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2020**

	Special Revenue			
	Emergency 911 Telephone Services	Hotel/ Motel Tax	FEMA Grant	Law Library
ASSETS				
Cash and cash equivalents	\$ 114,694	\$ 0	\$ 40,219	\$ 17,965
Receivables				
Accounts	49,166	0	0	0
Taxes	0	156,273	0	0
Prepays	0	0	0	0
Due from other funds	0	47,048	0	0
Total assets	\$ 163,860	\$ 203,321	\$ 40,219	\$ 17,965
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 11,148	\$ 203,321	\$ 1,768	\$ 0
Accrued salaries	6,155	0	0	0
Total liabilities	17,303	203,321	1,768	0
Fund balances				
Nonspendable:				
Prepays	0	0	0	0
Restricted for:				
Judicial	0	0	0	17,965
Public works	0	0	38,451	0
Capital outlay	0	0	0	0
Assigned for:				
Public safety	146,557	0	0	0
Total fund balances	146,557	0	38,451	17,965
Total liabilities and fund balances	\$ 163,860	\$ 203,321	\$ 40,219	\$ 17,965

Capital Projects			
SPLOST 2003	SPLOST Capital Projects	Total Nonmajor Governmental Funds	
\$ 0	\$ 0	\$ 172,878	
0	0	49,166	
0	0	156,273	
0	199,976	199,976	
0	261,906	308,954	
<u>\$ 0</u>	<u>\$ 461,882</u>	<u>\$ 887,247</u>	
\$ 0	\$ 0	\$ 216,237	
0	0	6,155	
<u>0</u>	<u>0</u>	<u>222,392</u>	
0	199,976	199,976	
0	0	17,965	
0	0	38,451	
0	261,906	261,906	
<u>0</u>	<u>0</u>	<u>146,557</u>	
<u>0</u>	<u>461,882</u>	<u>664,855</u>	
<u>\$ 0</u>	<u>\$ 461,882</u>	<u>\$ 887,247</u>	

GILMER COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended December 31, 2020

	Special Revenue			
	Emergency 911 Telephone Services	Hotel/ Motel Tax	FEMA Grant	Law Library
REVENUES				
Taxes	\$ 0	\$ 1,190,866	\$ 0	\$ 0
Fines, fees, and forfeitures	0	0	0	13,982
Charges for services	603,606	0	0	0
Intergovernmental	0	0	32,020	0
Interest	1,810	0	305	0
Other	0	0	936	0
Total revenues	605,416	1,190,866	33,261	13,982
EXPENDITURES				
Current				
Judicial	0	0	0	4,936
Public Safety	913,146	0	0	0
Public Works	0	0	15,289	0
Housing and Development	0	833,446	0	0
Total expenditures	913,146	833,446	15,289	4,936
Excess (deficiency) of revenues over (under) expenditures	(307,730)	357,420	17,972	9,046
Other financing sources (uses)				
Transfers in	203,934	0	0	0
Transfers out	0	(357,420)	0	0
Total other financing sources (uses)	203,934	(357,420)	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(103,796)	0	17,972	9,046
Fund balances, January 1 (original)	250,353	0	20,479	0
Prior period adjustments	0	0	0	8,919
Fund balances, January 1 (restated)	250,353	0	20,479	8,919
Fund balances, December 31	\$ 146,557	\$ 0	\$ 38,451	\$ 17,965

Capital Projects		
SPLOST 2003	SPLOST Capital Projects	Total Nonmajor Governmental Funds
\$ 0	\$ 0	\$ 1,190,866
0	0	13,982
0	0	603,606
0	0	32,020
9	677	2,801
0	0	936
9	677	1,844,211
0	0	4,936
0	0	913,146
0	0	15,289
0	0	833,446
0	0	1,766,817
9	677	77,394
0	0	203,934
(7,443)	0	(364,863)
(7,443)	0	(160,929)
(7,434)	677	(83,535)
7,434	461,205	739,471
0	0	8,919
7,434	461,205	748,390
\$ 0	\$ 461,882	\$ 664,855

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GENERAL FUND

The general operating fund of the County is used to account for all financial resources except those required to be accounted for in another fund.

**GILMER COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
December 31, 2020 and 2019**

ASSETS	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 9,961,468	\$ 6,211,143
Receivables (net)		
Accounts	177,271	272,126
Intergovernmental	53,236	0
Taxes	1,472,069	1,361,191
Due from other funds	191,296	185,379
Prepays	493,344	251,967
Inventories	15,506	7,819
Restricted cash and cash equivalents	<u>948,553</u>	<u>505,277</u>
Total assets	<u><u>\$ 13,312,743</u></u>	<u><u>\$ 8,794,902</u></u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 780,341	\$ 582,691
Accrued salaries and payroll liabilities	194,937	537,494
Due to other funds	<u>308,954</u>	<u>292,985</u>
Total liabilities	<u>1,284,232</u>	<u>1,413,170</u>
 Deferred inflows of resources		
Unavailable revenue - property taxes	<u>331,884</u>	<u>273,828</u>
 Fund balances		
Nonspendable:		
Prepays	493,344	251,967
Inventories	15,506	7,819
Restricted for:		
Judicial	431,619	414,102
Public Safety	111,942	91,038
Public Works	404,992	0
Housing and Development	0	137
Unassigned	<u>10,239,224</u>	<u>6,342,841</u>
Total fund balances	<u>11,696,627</u>	<u>7,107,904</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u><u>\$ 13,312,743</u></u>	 <u><u>\$ 8,794,902</u></u>

GILMER COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2020 and 2019

REVENUES	<u>2020</u>	<u>2019</u>
Taxes	\$ 19,992,603	\$ 17,926,855
Licenses and permits	240,689	221,789
Fines, fees and forfeitures	672,869	636,247
Charges for services	2,496,764	2,819,345
Intergovernmental	2,005,760	475,346
Interest	25,284	20,239
Contributions	435,008	30,531
Other	293,165	364,010
Total revenues	<u>26,162,142</u>	<u>22,494,362</u>
 EXPENDITURES		
Current		
General Government	3,324,449	3,000,293
Judicial	2,523,965	2,546,087
Public Safety	11,528,012	10,904,548
Public Works	3,221,552	2,975,633
Health and Welfare	273,036	343,824
Culture and Recreation	856,442	929,916
Housing and Development	554,153	581,774
Total Current	<u>22,281,609</u>	<u>21,282,075</u>
Debt Service		
General Government	<u>13,097</u>	<u>39,325</u>
Total expenditures	<u>22,294,706</u>	<u>21,321,400</u>
Excess of revenues over expenditures	<u>3,867,436</u>	<u>1,172,962</u>
Other financing sources (uses)		
Transfers in	501,786	235,093
Transfers out	(210,499)	(637,910)
Sale of capital assets	<u>430,000</u>	<u>0</u>
Total other financing sources (uses)	<u>721,287</u>	<u>(402,817)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	4,588,723	770,145
Fund balances, January 1	<u>7,107,904</u>	<u>6,337,759</u>
Fund balances, December 31	<u><u>\$ 11,696,627</u></u>	<u><u>\$ 7,107,904</u></u>

GILMER COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020

(with comparative actual amounts for the year ended December 31, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Real and personal tax	\$ 10,030,000	\$ 9,792,942	\$ (237,058)	\$ 9,651,558
Motor vehicle tax	1,380,000	2,140,593	760,593	1,733,722
Mobile home tax	25,000	37,746	12,746	10,842
Timber tax	3,000	1,932	(1,068)	2,042
Cost, penalties and interest	225,000	231,562	6,562	258,828
Total general property taxes	11,663,000	12,204,775	541,775	11,656,992
Local option sales tax	3,550,000	4,722,220	1,172,220	3,654,967
Insurance premium tax	1,800,000	1,919,080	119,080	1,805,115
Franchise tax	235,000	275,102	40,102	245,889
Intangibles tax	250,000	517,214	267,214	299,031
Real estate transfer tax	95,000	166,938	71,938	105,611
Beer and wine tax	65,000	80,373	15,373	73,537
Railroad equipment tax	7,500	0	(7,500)	7,458
Occupational tax	82,000	96,948	14,948	73,808
Other tax	3,000	9,953	6,953	4,447
Total taxes	17,750,500	19,992,603	2,242,103	17,926,855
Licenses and permits				
Building permits	225,000	231,189	6,189	212,189
Alcohol licenses	5,000	9,500	4,500	9,600
Total licenses and permits	230,000	240,689	10,689	221,789
Fines, fees and forfeitures	640,000	672,869	32,869	636,247
Charges for Services				
Emergency services	1,505,000	1,041,357	(463,643)	1,403,897
Sheriff services	130,500	146,908	16,408	136,431
Probation fees	42,500	21,815	(20,685)	45,438
Recreation fees	132,000	64,351	(67,649)	112,101
Landfill fees	575,000	670,832	95,832	586,708
Airport fees	48,000	65,522	17,522	42,768
Collection commissions	425,000	445,779	20,779	456,616
Other charges for services	37,500	40,200	2,700	35,386
Total charges for services	2,895,500	2,496,764	(398,736)	2,819,345

**GILMER COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020
(with comparative actual amounts for the year ended December 31, 2019)**

	<u>2020</u>			<u>2019</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Intergovernmental	\$ 2,011,385	\$ 2,005,760	\$ (5,625)	\$ 475,346
Interest	19,000	25,284	6,284	20,239
Contributions	45,000	435,008	390,008	30,531
Other				
Rental income	43,500	19,351	(24,149)	43,572
Miscellaneous	216,895	273,814	56,919	320,438
Total other	260,395	293,165	32,770	364,010
Total revenues	<u>\$ 23,851,780</u>	<u>\$ 26,162,142</u>	<u>\$ 2,310,362</u>	<u>\$ 22,494,362</u>

GILMER COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020

(with comparative actual amounts for the year ended December 31, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
Board of Commissioners				
Personal services	\$ 509,150	\$ 541,802	\$ (32,652)	\$ 484,323
Contract services	203,273	239,977	(36,704)	181,426
Materials and supplies	27,000	22,978	4,022	24,788
Total Board of Commissioners	<u>739,423</u>	<u>804,757</u>	<u>(65,334)</u>	<u>690,537</u>
County Administration				
Personal services	25,193	25,324	(131)	19,609
Contract services	42,000	39,838	2,162	39,919
Payment to others	1,000	1,000	0	1,000
Total County Administration	<u>68,193</u>	<u>66,162</u>	<u>2,031</u>	<u>60,528</u>
Elections/Registrar				
Personal services	294,576	301,449	(6,873)	98,609
Contract services	73,683	43,362	30,321	21,752
Materials and supplies	8,700	8,290	410	7,146
Total Elections/Registrar	<u>376,959</u>	<u>353,101</u>	<u>23,858</u>	<u>127,507</u>
Tax Commissioner				
Personal services	396,367	376,884	19,483	384,506
Contract services	109,104	87,762	21,342	108,498
Materials and supplies	21,078	15,086	5,992	16,723
Total Tax Commissioner	<u>526,549</u>	<u>479,732</u>	<u>46,817</u>	<u>509,727</u>
Tax Assessor				
Personal services	735,150	717,659	17,491	691,853
Contract services	132,488	138,257	(5,769)	123,645
Materials and supplies	16,500	17,619	(1,119)	17,716
Total Tax Assessor	<u>884,138</u>	<u>873,535</u>	<u>10,603</u>	<u>833,214</u>
Facility Management				
Personal services	313,690	293,028	20,662	281,087
Contract services	296,896	242,496	54,400	268,641
Materials and supplies	212,700	198,402	14,298	213,248
Total Facility Management	<u>823,286</u>	<u>733,926</u>	<u>89,360</u>	<u>762,976</u>
Board of Equalization				
Personal services	16,148	7,316	8,832	10,349
Contract services	8,700	5,920	2,780	5,131
Materials and supplies	500	0	500	324
Total Board of Equalization	<u>25,348</u>	<u>13,236</u>	<u>12,112</u>	<u>15,804</u>
Total General Government	<u>3,443,896</u>	<u>3,324,449</u>	<u>119,447</u>	<u>3,000,293</u>

GILMER COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020

(with comparative actual amounts for the year ended December 31, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
Judicial				
Superior Court				
Personal services	\$ 124,982	\$ 118,633	\$ 6,349	\$ 107,309
Contract services	250,064	173,691	76,373	239,851
Materials and supplies	38,851	39,356	(505)	39,381
Total Superior Court	<u>413,897</u>	<u>331,680</u>	<u>82,217</u>	<u>386,541</u>
Clerk of Superior Court				
Personal services	519,414	478,599	40,815	467,932
Contract services	54,430	55,822	(1,392)	57,452
Materials and supplies	56,500	61,359	(4,859)	44,391
Total Clerk of Superior Court	<u>630,344</u>	<u>595,780</u>	<u>34,564</u>	<u>569,775</u>
District Attorney				
Personal services	393,026	357,217	35,809	394,990
Contract services	5,837	5,479	358	5,259
Materials and supplies	40,600	45,494	(4,894)	46,376
Total District Attorney	<u>439,463</u>	<u>408,190</u>	<u>31,273</u>	<u>446,625</u>
Magistrate Court				
Personal services	246,615	235,152	11,463	231,469
Contract services	17,230	12,130	5,100	14,715
Materials and supplies	8,500	7,909	591	7,771
Total Magistrate Court	<u>272,345</u>	<u>255,191</u>	<u>17,154</u>	<u>253,955</u>
Probate Court				
Personal services	307,827	314,635	(6,808)	275,739
Contract services	44,088	39,154	4,934	44,906
Materials and supplies	27,000	32,250	(5,250)	27,936
Total Probate Court	<u>378,915</u>	<u>386,039</u>	<u>(7,124)</u>	<u>348,581</u>
Juvenile Court				
Personal services	214,179	219,480	(5,301)	211,355
Contract services	64,102	53,933	10,169	54,244
Materials and supplies	19,837	18,083	1,754	18,083
Total Juvenile Court	<u>298,118</u>	<u>291,496</u>	<u>6,622</u>	<u>283,682</u>
Public Defender				
Contract services	50,623	40,154	10,469	58,839
Materials and supplies	7,400	6,585	815	7,026
Payments to other agencies	217,526	208,850	8,676	191,063
Total Public Defender	<u>275,549</u>	<u>255,589</u>	<u>19,960</u>	<u>256,928</u>
Total Judicial	<u>2,708,631</u>	<u>2,523,965</u>	<u>184,666</u>	<u>2,546,087</u>

GILMER COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020

(with comparative actual amounts for the year ended December 31, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
Public Safety				
Sheriff				
Personal services	\$ 2,989,321	\$ 3,275,058	\$ (285,737)	\$ 3,188,067
Contract services	393,900	474,697	(80,797)	445,843
Materials and supplies	297,000	269,881	27,119	302,677
Total Sheriff	<u>3,680,221</u>	<u>4,019,636</u>	<u>(339,415)</u>	<u>3,936,587</u>
Detention Center				
Personal services	1,545,790	1,600,450	(54,660)	1,623,362
Contract services	449,055	467,217	(18,162)	510,501
Materials and supplies	311,000	319,856	(8,856)	355,016
Capital outlay	0	0	0	9,295
Total Detention Center	<u>2,305,845</u>	<u>2,387,523</u>	<u>(81,678)</u>	<u>2,498,174</u>
Probation				
Personal services	110,294	109,994	300	93,431
Contract services	8,200	7,820	380	9,020
Materials and supplies	700	398	302	890
Total Probation	<u>119,194</u>	<u>118,212</u>	<u>982</u>	<u>103,341</u>
Appalachian DTF				
Contract services	<u>0</u>	<u>6,858</u>	<u>(6,858)</u>	<u>3,136</u>
Fire				
Personal services	2,942,131	3,081,150	(139,019)	3,057,419
Contract services	426,787	417,553	9,234	455,436
Materials and supplies	319,700	364,201	(44,501)	322,897
Capital Outlay	1,476,585	567,719	908,866	0
Payments to others	25,900	25,806	94	18,316
Total Fire	<u>5,191,103</u>	<u>4,456,429</u>	<u>734,674</u>	<u>3,854,068</u>
Coroner				
Personal services	62,757	58,059	4,698	51,960
Contract services	11,878	14,691	(2,813)	9,537
Materials and supplies	2,500	4,137	(1,637)	3,240
Total Coroner	<u>77,135</u>	<u>76,887</u>	<u>248</u>	<u>64,737</u>
Emergency Management				
Personal services	107,779	108,688	(909)	75,134
Contract services	19,300	11,854	7,446	17,555
Materials and supplies	32,600	37,732	(5,132)	40,553
Total Emergency Management	<u>159,679</u>	<u>158,274</u>	<u>1,405</u>	<u>133,242</u>
Animal Control				
Personal services	220,838	214,102	6,736	200,676
Contract services	29,613	30,067	(454)	36,867
Materials and supplies	61,500	60,024	1,476	73,720
Total Animal Control	<u>311,951</u>	<u>304,193</u>	<u>7,758</u>	<u>311,263</u>
Total Public Safety	<u>11,845,128</u>	<u>11,528,012</u>	<u>317,116</u>	<u>10,904,548</u>

GILMER COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020

(with comparative actual amounts for the year ended December 31, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
Public Works				
Road Department				
Personal services	\$ 1,242,018	\$ 1,156,978	\$ 85,040	\$ 1,098,644
Contract services	213,380	261,884	(48,504)	237,370
Materials and supplies	583,000	473,529	109,471	373,563
Total Road Department	<u>2,038,398</u>	<u>1,892,391</u>	<u>146,007</u>	<u>1,709,577</u>
Landfill				
Personal services	444,382	410,355	34,027	368,144
Contract services	520,763	591,295	(70,532)	590,703
Total Landfill	<u>965,145</u>	<u>1,001,650</u>	<u>(36,505)</u>	<u>958,847</u>
Maintenance Shop				
Personal services	142,092	127,362	14,730	142,187
Contract services	7,600	7,492	108	14,433
Materials and supplies	56,100	41,182	14,918	43,385
Total Maintenance Shop	<u>205,792</u>	<u>176,036</u>	<u>29,756</u>	<u>200,005</u>
Airport				
Personal services	107,008	63,002	44,006	50,458
Contract services	25,600	32,389	(6,789)	35,122
Materials and supplies	18,700	56,084	(37,384)	21,624
Capital outlay	19,500	0	19,500	0
Total Airport	<u>151,308</u>	<u>151,475</u>	<u>(167)</u>	<u>107,204</u>
Total Public Works	<u>3,360,643</u>	<u>3,221,552</u>	<u>139,091</u>	<u>2,975,633</u>
Health and Welfare				
Health Department				
Contract services	7,655	4,812	2,843	4,814
Materials and supplies	12,400	9,829	2,571	11,672
Payments to others	147,092	147,092	0	147,092
Total Health Department	<u>167,147</u>	<u>161,733</u>	<u>5,414</u>	<u>163,578</u>
Bus Transportation				
Contract services	<u>100,900</u>	<u>17,653</u>	<u>83,247</u>	<u>85,699</u>
DFACS				
Payments to others	<u>18,000</u>	<u>18,000</u>	<u>0</u>	<u>18,000</u>
Family Connection				
Personal services	0	68,887	(68,887)	75,085
Contract services	0	1,119	(1,119)	1,462
Supplies	0	5,644	(5,644)	0
Total Family Connection	<u>0</u>	<u>75,650</u>	<u>(75,650)</u>	<u>76,547</u>
Total Health and Welfare	<u>286,047</u>	<u>273,036</u>	<u>13,011</u>	<u>343,824</u>

GILMER COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020

(with comparative actual amounts for the year ended December 31, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
Culture and Recreation				
Parks and Recreation				
Personal services	\$ 390,687	\$ 294,677	\$ 96,010	\$ 306,236
Contract services	105,581	76,131	29,450	113,110
Materials and supplies	196,500	126,954	69,546	170,812
Capital outlay	25,000	0	25,000	0
Total Parks and Recreation	<u>717,768</u>	<u>497,762</u>	<u>220,006</u>	<u>590,158</u>
Libraries				
Contract services	3,000	3,092	(92)	2,837
Materials and supplies	37,500	38,956	(1,456)	39,732
Payments to others	307,850	307,850	0	284,850
Total Libraries	<u>348,350</u>	<u>349,898</u>	<u>(1,548)</u>	<u>327,419</u>
Civic Center				
Contract services	3,500	1,232	2,268	949
Materials and supplies	17,000	7,550	9,450	11,390
Total Civic Center	<u>20,500</u>	<u>8,782</u>	<u>11,718</u>	<u>12,339</u>
Total Culture and Recreation	<u>1,086,618</u>	<u>856,442</u>	<u>230,176</u>	<u>929,916</u>
Housing and Development				
Planning and Zoning				
Personal services	291,710	273,183	18,527	281,311
Contract services	48,862	45,488	3,374	43,432
Materials and supplies	13,250	10,110	3,140	13,889
Total Planning and Zoning	<u>353,822</u>	<u>328,781</u>	<u>25,041</u>	<u>338,632</u>
Code Enforcement				
Personal services	108,465	79,230	29,235	93,936
Contract services	11,000	9,322	1,678	6,588
Materials and supplies	2,800	1,745	1,055	2,442
Total Code Enforcement	<u>122,265</u>	<u>90,297</u>	<u>31,968</u>	<u>102,966</u>
County Agent				
Personal services	48,454	36,420	12,034	40,312
Contract services	9,485	5,530	3,955	6,867
Materials and supplies	3,800	3,125	675	2,997
Total County Agent	<u>61,739</u>	<u>45,075</u>	<u>16,664</u>	<u>50,176</u>
Joint Development Authority				
Payments to others	90,000	90,000	0	90,000
Total Housing and Development	<u>627,826</u>	<u>554,153</u>	<u>73,673</u>	<u>581,774</u>
Total Current	<u>23,358,789</u>	<u>22,281,609</u>	<u>1,077,180</u>	<u>21,282,075</u>
Debt Service				
General Government				
Board of Commissioners	<u>24,997</u>	<u>13,097</u>	<u>11,900</u>	<u>39,325</u>
Total Expenditures	<u>\$ 23,383,786</u>	<u>\$ 22,294,706</u>	<u>\$ 1,089,080</u>	<u>\$ 21,321,400</u>

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditure for specified purposes.

Emergency 911 Telephone Services Fund – This fund is used to account for the County's share of telephone fees for the operation of the 911 emergency system.

Hotel/Motel Tax Fund – This fund is used to account for Hotel/Motel tax collections which are used to support tourism in Gilmer County.

Multiple Grant Fund – This fund is used to account for grants received restricted for special purposes.

FEMA Grant Fund – This fund is used to account for FEMA grants received restricted for special purposes.

Law Library Fund – This fund is used to account for the fines and forfeitures received that are restricted for providing a County Law Library.

GILMER COUNTY, GEORGIA
EMERGENCY 911 TELEPHONE SERVICES
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2020 and 2019

ASSETS	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 114,694	\$ 243,029
Accounts receivable	49,166	48,142
Due from other funds	<u>0</u>	<u>35</u>
Total assets	<u>\$ 163,860</u>	<u>\$ 291,206</u>
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 11,148	\$ 10,370
Accrued salaries and payroll liabilities	6,155	30,361
Due to other funds	<u>0</u>	<u>122</u>
Total liabilities	17,303	40,853
Fund balances		
Assigned for Public Safety	<u>146,557</u>	<u>250,353</u>
Total liabilities and fund balances	<u>\$ 163,860</u>	<u>\$ 291,206</u>

GILMER COUNTY, GEORGIA
EMERGENCY 911 TELEPHONE SERVICES
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020

(With comparative actual amounts for the year ended December 31, 2019)

	<u>2020</u>			<u>2019</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
REVENUES				
Charges for services	\$ 525,000	\$ 603,606	\$ 78,606	\$ 569,340
Interest	1,000	1,810	810	1,060
Total revenues	<u>526,000</u>	<u>605,416</u>	<u>79,416</u>	<u>570,400</u>
EXPENDITURES				
Current				
Public Safety				
Personal services	855,143	782,060	73,083	822,218
Contract services	124,416	120,047	4,369	131,669
Supplies	15,500	11,039	4,461	12,530
Total expenditures	<u>995,059</u>	<u>913,146</u>	<u>81,913</u>	<u>966,417</u>
Excess (deficiency) of revenues over (under) expenditures	(469,059)	(307,730)	161,329	(396,017)
Other financing sources (uses)				
Transfers in	469,059	203,934	(265,125)	492,306
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(103,796)	(103,796)	96,289
Fund balance, January 1	0	250,353	250,353	154,064
Fund balances, December 31	<u>\$ 0</u>	<u>\$ 146,557</u>	<u>\$ 146,557</u>	<u>\$ 250,353</u>

GILMER COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2020 and 2019

ASSETS	<u>2020</u>	<u>2019</u>
Taxes receivable	\$ 156,273	\$ 87,786
Due from other funds	<u>47,048</u>	<u>31,079</u>
Total assets	<u><u>\$ 203,321</u></u>	<u><u>\$ 118,865</u></u>
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	<u><u>\$ 203,321</u></u>	<u><u>\$ 118,865</u></u>

GILMER COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020

(With comparative actual amounts for the year ended December 31, 2019)

	2020		2019	
	Final Budget	Actual	Variance	Actual
REVENUES				
Hotel/motel taxes	\$ 650,000	\$ 1,190,866	\$ 540,866	\$ 783,643
EXPENDITURES				
Current				
Housing and Development				
Payments to others	455,000	833,446	(378,446)	548,550
Total expenditures	455,000	833,446	(378,446)	548,550
Excess (deficiency) of revenues over (under) expenditures	195,000	357,420	162,420	235,093
Other financing sources (uses)				
Transfers out	(195,000)	(357,420)	(162,420)	(235,093)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balances, December 31	\$ 0	\$ 0	\$ 0	\$ 0

GILMER COUNTY, GEORGIA
MULTIPLE GRANT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2020 and 2019

ASSETS	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 4,365	\$ 96,161
Intergovernmental receivable	<u>0</u>	<u>394,647</u>
Total assets	<u><u>\$ 4,365</u></u>	<u><u>\$ 490,808</u></u>
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 0	\$ 229,107
Retainages payable	0	101,170
Unearned revenue	5,387	58,078
Due to other funds	<u>1,299</u>	<u>2,482</u>
Total liabilities	<u>6,686</u>	<u>390,837</u>
 Fund balances		
Restricted for Public Works	0	99,971
Unassigned	<u>(2,321)</u>	<u>0</u>
Total fund balances	<u>(2,321)</u>	<u>99,971</u>
 Total liabilities and fund balances	 <u><u>\$ 4,365</u></u>	 <u><u>\$ 490,808</u></u>

GILMER COUNTY, GEORGIA
MULTIPLE GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020

(With comparative actual amounts for the year ended December 31, 2019)

	<u>2020</u>			<u>2019</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 0	\$ 52,691	\$ 52,691	\$ 1,767,171
Interest	0	159	159	1,146
Total revenues	<u>0</u>	<u>52,850</u>	<u>52,850</u>	<u>1,768,317</u>
EXPENDITURES				
Current				
Public Works				
Capital outlay	0	0	0	1,593,964
Culture and Recreation				
Contract services	58,000	52,690	5,310	45,722
Capital outlay	0	0	0	28,660
Total expenditures	<u>58,000</u>	<u>52,690</u>	<u>5,310</u>	<u>1,668,346</u>
Excess (deficiency) of revenues over (under) expenditures	(58,000)	160	58,160	99,971
Other financing sources (uses)				
Transfers (out)	0	(102,452)	102,452	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(58,000)	(102,292)	160,612	99,971
Fund balance, January 1	<u>58,000</u>	<u>99,971</u>	<u>41,971</u>	<u>0</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ (2,321)</u></u>	<u><u>\$ 202,583</u></u>	<u><u>\$ 99,971</u></u>

**GILMER COUNTY, GEORGIA
 FEMA GRANT SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEETS
 December 31, 2020 and 2019**

ASSETS	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 40,219	\$ 38,594
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 1,768	\$ 2,115
Due to other funds	<u>0</u>	<u>16,000</u>
Total liabilities	1,768	18,115
Fund balances		
Restricted for Public Works	<u>38,451</u>	<u>20,479</u>
Total liabilities and fund balances	<u>\$ 40,219</u>	<u>\$ 38,594</u>

GILMER COUNTY, GEORGIA
FEMA GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020

(With comparative actual amounts for the year ended December 31, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	\$ 32,000	\$ 32,020	\$ 20	\$ 40,260
Interest	300	305	5	61
Other	900	936	36	0
Total revenues	33,200	33,261	61	40,321
EXPENDITURES				
Current				
Public Works				
Contract services	13,000	13,003	(3)	26,742
Supplies	20,200	2,286	17,914	0
Total expenditures	33,200	15,289	17,911	26,742
Excess (deficiency) of revenues over (under) expenditures	0	17,972	(17,850)	13,579
Fund balance, January 1	0	20,479	20,479	6,900
Fund balances, December 31	\$ 0	\$ 38,451	\$ 2,629	\$ 20,479

GILMER COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
BALANCE SHEET
December 31, 2020

ASSETS

Cash and cash equivalents	<u>\$ 17,965</u>
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LIABILITIES AND FUND BALANCES

Fund balances

Restricted for Judicial	<u>\$ 17,965</u>
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**GILMER COUNTY, GEORGIA
 LAW LIBRARY SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the year ended December 31, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines, fees, and forfeitures	\$ 6,000	\$ 13,982	\$ 7,982
EXPENDITURES			
Current			
Judicial			
Personal services	3,000	2,584	416
Materials and supplies	3,000	2,352	648
Total expenditures	<u>6,000</u>	<u>4,936</u>	<u>1,064</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>9,046</u>	<u>9,046</u>
Fund balances, January 1 (original)	0	0	0
Prior period adjustments	<u>0</u>	<u>8,919</u>	<u>8,919</u>
Fund balances, January 1 (restated)	<u>0</u>	<u>8,919</u>	<u>8,919</u>
Fund balances, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 17,965</u></u>	<u><u>\$ 17,965</u></u>

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DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

Debt Service SPLOST Fund – This fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest financed by special purpose local option sales taxes.

**GILMER COUNTY, GEORGIA
DEBT SERVICE SPLOST FUND
COMPARATIVE BALANCE SHEETS
December 31, 2020 and 2019**

ASSETS	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 2,943,048	\$ 2,988,438
Accounts receivable	5,078	0
Taxes receivable, net	179,448	209,017
Restricted cash and cash equivalents	<u>310</u>	<u>274</u>
Total assets	<u><u>\$ 3,127,884</u></u>	<u><u>\$ 3,197,729</u></u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Deferred inflows of resources		
Unavailable revenue - property taxes	\$ 62,735	\$ 59,718
Fund balances		
Restricted for debt service	<u>3,065,149</u>	<u>3,138,011</u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 3,127,884</u></u>	<u><u>\$ 3,197,729</u></u>

GILMER COUNTY, GEORGIA
DEBT SERVICE SPLOST FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2020

(With comparative actual amounts for the year ended December 31, 2019)

	2020			2019
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes	\$ 2,000,000	\$ 1,903,141	\$ (96,859)	\$ 2,177,439
Charges for services	60,936	60,936	0	61,776
Interest	11,500	12,697	1,197	11,731
Total revenues	2,072,436	1,976,774	(95,662)	2,250,946
EXPENDITURES				
Debt service	3,984,486	3,966,760	17,726	2,160,199
Excess (deficiency) of revenues over (under) expenditures	(1,912,050)	(1,989,986)	(77,936)	90,747
Other financing sources (uses)				
Transfers in (out)	1,916,866	1,917,124	258	0
Contingency	(4,816)	0	4,816	0
Total other financing sources (uses)	1,912,050	1,917,124	5,074	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(72,862)	(72,862)	90,747
Fund balances, January 1	0	3,138,011	3,138,011	3,047,264
Fund balances, December 31	\$ 0	\$ 3,065,149	\$ 3,065,149	\$ 3,138,011

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CAPITAL PROJECTS FUNDS

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by proprietary funds).

Special Purpose Local Option Sales Tax 2003 Fund – This fund is used to account for long-term projects financed by the 2003 passage of a special purpose local option sales tax.

Special Purpose Local Option Sales Tax Fund – This fund is used to account for long-term projects financed by the 2014 and 2020 passage of a special purpose local option sales tax.

Capital Projects Fund – This fund is used to account for general purpose long-term capital projects financed from various revenue sources.

GILMER COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX 2003
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2020 and 2019

ASSETS	2020	2019
Cash and cash equivalents	\$ 0	\$ 7,434
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for capital outlay	\$ 0	\$ 7,434

GILMER COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX 2003
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2020 and 2019

REVENUES	<u>2020</u>	<u>2019</u>
Interest	\$ 9	\$ 90
Other	<u>0</u>	<u>6,815</u>
Total revenues	9	6,905
 EXPENDITURES		
Debt Service		
Public Works		
Road Department	<u>0</u>	<u>2,155,334</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9</u>	<u>(2,148,429)</u>
Other financing sources (uses)		
Transfers in	0	1,871,467
Transfers (out)	(7,443)	0
Payment to refunded bond escrow agent	0	(12,723,539)
Proceeds of refunding bonds	<u>0</u>	<u>13,007,526</u>
Total other financing sources (uses)	<u>(7,443)</u>	<u>2,155,454</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(7,434)	7,025
Fund balances, January 1	<u>7,434</u>	<u>409</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 7,434</u></u>

**GILMER COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2020 and 2019**

ASSETS	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 8,104,097	\$ 5,061,438
Taxes receivable, net	590,203	434,482
Intergovernmental receivable	<u>20,021</u>	<u>0</u>
Total assets	<u><u>\$ 8,714,321</u></u>	<u><u>\$ 5,495,920</u></u>
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 440,038	\$ 102,048
Retainages payable	56,003	0
Intergovernmental payable	47,216	33,238
Due to other funds	<u>4,155</u>	<u>1,047</u>
Total liabilities	547,412	136,333
 Fund balances		
Restricted for capital outlay	<u>8,166,909</u>	<u>5,359,587</u>
Total liabilities and fund balances	<u><u>\$ 8,714,321</u></u>	<u><u>\$ 5,495,920</u></u>

GILMER COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 6,300,992	\$ 4,868,833
Intergovernmental	702,338	684,004
Interest	32,236	28,791
Total revenues	7,035,566	5,581,628
EXPENDITURES		
Capital Outlay		
General Government	55,478	192,055
Judicial	12,060	9,831
Public Safety	1,186,140	537,515
Public Works	914,407	1,303,055
Health and Welfare	0	17,468
Culture and Recreation	137,728	48,569
Housing and Development	2,216	93,819
Debt Service		
General Government	11,967	18,389
Public Safety	123,980	215,420
Housing and Development	14,257	22,173
Intergovernmental	488,405	372,466
Total expenditures	2,946,638	2,830,760
Excess (deficiency) of revenues over (under) expenditures	4,088,928	2,750,868
Other financing sources (uses)		
Transfers in	102,452	0
Transfers out	(2,079,058)	(1,948,923)
Proceeds from capital leases	695,000	123,874
Total other financing sources (uses)	(1,281,606)	(1,825,049)
Excess (deficiency) of revenues and other financing source over (under) expenditures and other financing uses	2,807,322	925,819
Fund balances, January 1	5,359,587	4,433,768
Fund balances, December 31	\$ 8,166,909	\$ 5,359,587

**GILMER COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2020 and 2019**

ASSETS	<u>2020</u>	<u>2019</u>
Prepays	\$ 199,976	\$ 199,299
Due from other funds	<u>261,906</u>	<u>261,906</u>
Total assets	<u><u>\$ 461,882</u></u>	<u><u>\$ 461,205</u></u>
 LIABILITIES AND FUND BALANCES		
Fund balances		
Nonspendable prepaids	\$ 199,976	\$ 199,299
Restricted for capital outlay	<u>261,906</u>	<u>261,906</u>
Total fund balances	<u><u>\$ 461,882</u></u>	<u><u>\$ 461,205</u></u>

GILMER COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Interest	\$ 677	\$ 1,295
EXPENDITURES		
Capital Outlay		
Public Works		
Road Department	0	0
Excess (deficiency) of revenues over (under) expenditures	677	1,295
Fund balances, January 1	461,205	459,910
Fund balances, December 31	\$ 461,882	\$ 461,205

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ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

White Path Golf Course Fund - Used to account for activities connected with the development, operation and maintenance of golf course services in Gilmer County.

GILMER COUNTY, GEORGIA
WHITE PATH GOLF COURSE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2020 and 2019

ASSETS

	2020	2019
Current assets		
Cash and cash equivalents	\$ 183,869	\$ 255,990
Accounts receivable	379	729
Due from other funds	0	1,047
Total current assets	184,248	257,766
Capital assets		
Land	310,632	310,632
Construction in progress	80,715	40,429
Land improvements	55,522	30,486
Infrastructure	52,418	52,418
Buildings	352,177	352,177
Machinery and equipment	484,886	418,275
Accumulated depreciation	(617,314)	(571,996)
Total capital assets (net of accumulated depreciation)	719,036	632,421
Total assets	903,284	890,187

LIABILITIES

Current liabilities		
Accounts payable	10,189	12,860
Accrued salaries and other payroll liabilities	2,729	10,429
Compensated absences	13,382	15,734
Due to other funds	185,842	166,810
Total liabilities	212,142	205,833

NET POSITION

Investment in capital assets	719,036	632,421
Unrestricted	(27,894)	51,933
Total net position	\$ 691,142	\$ 684,354

GILMER COUNTY, GEORGIA
WHITE PATH GOLF COURSE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the years ended December 31, 2020 and 2019

OPERATING REVENUES	<u>2020</u>	<u>2019</u>
Charges for sales and services	\$ 527,875	\$ 454,440
Total operating revenues	<u>527,875</u>	<u>454,440</u>
OPERATING EXPENSES		
Costs of sales and services	198,863	224,252
Personal services	310,163	305,532
Depreciation	45,318	32,736
Total operating expenses	<u>554,344</u>	<u>562,520</u>
Operating income (loss)	<u>(26,469)</u>	<u>(108,080)</u>
Non-operating revenues (expenses)		
Interest revenue	1,682	851
Contributions	0	31,150
Total non-operating revenues (expenses)	<u>1,682</u>	<u>32,001</u>
Net income (loss) before transfers	<u>(24,787)</u>	<u>(76,079)</u>
Transfers in (out)		
Transfers in	175,667	223,060
Transfers (out)	(144,092)	0
Total transfers in (out)	<u>31,575</u>	<u>223,060</u>
Change in net position	6,788	146,981
Net position, January 1	<u>684,354</u>	<u>537,373</u>
Net position, December 31	<u>\$ 691,142</u>	<u>\$ 684,354</u>

GILMER COUNTY, GEORGIA
WHITE PATH GOLF COURSE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2020 and 2019

Cash flows from operating activities:	2020	2019
Receipts from customers	\$ 528,225	\$ 454,333
Payments to suppliers	(201,533)	(222,393)
Payments to employees	(320,215)	(299,299)
	<u>6,477</u>	<u>(67,359)</u>
Net cash provided (used) by operating activities		
Cash flows from non-capital financing activities:		
Receipts from other funds	20,078	226,914
Payments to other funds	(137,527)	(30,000)
	<u>(117,449)</u>	<u>196,914</u>
Net cash provided by non-capital financing activities		
Cash flows from capital and related financing activities:		
Receipts from other funds	169,102	129,383
Acquisition of capital assets	(131,933)	(40,429)
	<u>37,169</u>	<u>88,954</u>
Net cash provided by capital and related financing activities		
Cash flows from investing activities:		
Interest received	1,682	851
	<u>(72,121)</u>	<u>219,360</u>
Net increase (decrease) in cash and cash equivalents		
Cash and cash equivalents, January 1	255,990	36,630
	<u>\$ 183,869</u>	<u>\$ 255,990</u>
Cash and cash equivalents, December 31		
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ (26,469)	\$ (108,080)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	45,318	32,736
(Increase) decrease in accounts receivable	350	(107)
Increase (decrease) in accounts payable	(2,670)	1,859
Increase (decrease) in accrued payroll liabilities	(10,052)	6,233
	<u>32,946</u>	<u>40,721</u>
Total adjustments		
Net cash provided (used) by operating activities	<u>\$ 6,477</u>	<u>\$ (67,359)</u>

CUSTODIAL FUNDS

These funds are used to account for assets held by the County as an agent to be expended in accordance with the conditions of its agency capacity.

Tax Commissioner - This fund accounts for assets and related liabilities for the collection of taxes and tag and title fees.

Magistrate Court, Probate Court, and Clerk of Court - These funds account for assets and related liabilities for the collection of court related fees.

Inmate Escrow - This fund accounts for deposits held for incarcerated inmates.

GILMER COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
December 31, 2020

	<u>Tax Commissioner</u>	<u>Sheriff</u>	<u>Clerk of Courts</u>
ASSETS			
Cash and cash equivalents	\$ 266,225	\$ 57,356	\$ 1,229,429
Taxes receivable, net	<u>18,003,952</u>	<u>0</u>	<u>0</u>
Total assets	<u>18,270,177</u>	<u>57,356</u>	<u>1,229,429</u>
LIABILITIES			
Due to others	<u>18,270,177</u>	<u>5,637</u>	<u>856,346</u>
NET POSITION			
Restricted for individuals, organizations, and other governments	<u>\$ 0</u>	<u>\$ 51,719</u>	<u>\$ 373,083</u>

<u>Probate Court</u>	<u>Magistrate Court</u>	<u>Total Custodial Funds</u>
\$ 41,992	\$ 14,800	\$ 1,609,802
<u>0</u>	<u>0</u>	<u>18,003,952</u>
<u>41,992</u>	<u>14,800</u>	<u>19,613,754</u>
<u>21,168</u>	<u>14,800</u>	<u>19,168,128</u>
<u><u>\$ 20,824</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 445,626</u></u>

GILMER COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the year ended December 31, 2020

	<u>Tax Commissioner</u>	<u>Sheriff</u>	<u>Clerk of Courts</u>
ADDITIONS			
Taxes collected for other agencies	\$ 25,921,010	\$ 0	\$ 0
Court fees collected for other agencies	0	0	1,207,012
Court individual cases	0	0	66,699
Sheriff fees collected	0	371,854	0
Sheriff seizures	0	1,428	0
Sheriff inmate account deposits	0	282,131	0
Total additions	<u>25,921,010</u>	<u>655,413</u>	<u>1,273,711</u>
DEDUCTIONS			
Taxes distributed to other agencies	25,921,010	0	0
Court fees distributed to other agencies	0	0	1,207,012
Payments to others	0	0	66,124
Sheriff fees distributed to other agencies	0	390,118	0
Payments from inmates to others	0	253,583	0
Total deductions	<u>25,921,010</u>	<u>643,701</u>	<u>1,273,136</u>
Change in net position	<u>0</u>	<u>11,712</u>	<u>575</u>
Net position, January 1 (original)	0	0	0
Prior period adjustments	<u>0</u>	<u>40,007</u>	<u>372,508</u>
Net position, January 1 (restated)	<u>0</u>	<u>40,007</u>	<u>372,508</u>
Net position, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 51,719</u></u>	<u><u>\$ 373,083</u></u>

Probate Court	Magistrate Court	Total Custodial Funds
\$ 0	\$ 0	\$ 25,921,010
264,345	123,819	1,595,176
16,945	0	83,644
0	0	371,854
0	0	1,428
0	0	282,131
<u>281,290</u>	<u>123,819</u>	<u>28,255,243</u>
0	0	25,921,010
264,345	123,819	1,595,176
17,007	0	83,131
0	0	390,118
0	0	253,583
<u>281,352</u>	<u>123,819</u>	<u>28,243,018</u>
<u>(62)</u>	<u>0</u>	<u>12,225</u>
0	0	0
<u>20,886</u>	<u>0</u>	<u>433,401</u>
<u>20,886</u>	<u>0</u>	<u>433,401</u>
<u>\$ 20,824</u>	<u>\$ 0</u>	<u>\$ 445,626</u>

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OTHER REPORTING SECTION

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SINGLE AUDIT SECTION

This section contains reports required by Uniform Guidance and grantor agencies.

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**Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed In Accordance with *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Gilmer County, Georgia, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Gilmer County, Georgia's basic financial statements and have issued our report thereon dated September 28, 2021. Our report includes a reference to other auditors who audited the financial statements of the Gilmer County Department of Public Health, as described in our report on Gilmer County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that were reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the 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 Gilmer County, Georgia as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Gilmer County, Georgia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 through 2020-005 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Gilmer County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, described in the accompanying schedule of findings and questioned costs as items 2020-006 and 2020-007.

Gilmer County, Georgia's Responses to Findings

Gilmer County, Georgia's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Gilmer County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

This report is intended 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 Gilmer County, Georgia's internal control over compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rushton and Company, LLC

Certified Public Accountants

Gainesville, Georgia
September 28, 2021

Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

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

Report on Compliance for Each Major Federal Program

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

Management’s Responsibility

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

Auditor’s Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

Rushton and Company, LLC

Certified Public Accountants

Gainesville, Georgia
September 28, 2021

GILMER COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2020

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>
<u>Department of Agriculture</u>			
<u>Forest Service Schools and Roads Cluster</u>			
Schools and Roads - Grants to States	10.665	N/A	<u>\$ 38,040</u>
<u>Department of the Interior</u>			
Passed through the Office of the State Treasurer Payments in Lieu of Taxes	15.226	FY2020	<u>133,484</u>
<u>Department of Justice</u>			
State Criminal Alien Assistance Program	16.606	N/A	<u>2,604</u>
<u>Department of Transportation</u>			
Passed through the Georgia Department of Transportation: COVID-19 Airport Improvement Program	20.106	T007447-ST01	<u>30,000</u>
<u>Department of Treasury</u>			
Passed through the Georgia Department of Community Affairs: COVID-19 Coronavirus Relief Fund	21.019	14605-CRF	<u>1,522,585</u>
<u>Department of Homeland Security</u>			
Passed through the Georgia Emergency Management Agency (GEMA): Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4338-DR-GA	32,020
Hazard Mitigation Grant	97.039	PDMC-PL-04-GA-2015-002	19,800
Emergency Management Performance Grants	97.042	2020 PPA	<u>19,928</u>
Total Department of Homeland Security			<u>71,748</u>
Total Federal Awards			<u>\$ 1,798,461</u>

See accompanying notes to the schedule of expenditures of federal awards and the schedule of findings and questioned costs.

GILMER COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2020

1. Basis of Presentation

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

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. De Minimis Indirect Cost Rate

Gilmer County, Georgia has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

4. Payments to Subrecipients

For the current year, Gilmer County, Georgia did not pass federal funds through to subrecipients.

GILMER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2020

1. Summary of the Auditor's Results

A. Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	None reported
Significant deficiencies identified not considered material weaknesses?	Yes
Noncompliance material to financial statements noted?	Yes

B. Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	None reported
Significant deficiencies identified not considered material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	None reported
Identification of major programs:	
21.019 Coronavirus Relief Fund	
Dollar threshold used to distinguish Between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

GILMER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2020

2. Financial Statement Findings and Responses

A. Current Year Audit Findings

Comment 2020-001

Condition: County personnel may require additional training in the application of generally accepted accounting principles and the preparation of financial statements. Currently, the County relies on the external auditors for technical assistance in applying generally accepted accounting principles and the preparation of the financial statements. This is common for governments of similar size and structure to the County. Under current auditing standards, providing technical assistance does not impair the independence of the external auditor. However, future changes to auditing standards by standards setting boards could state that providing technical assistance would impair the independence of the external auditor. This does not indicate that the County Finance Officer is not trained to perform the daily accounting functions, but that the County has elected as a cost benefit to outsource this expertise to their auditors. As required, we have indicated this as a significant deficiency in our letter on Internal Control and Compliance.

Criteria: Effective internal control requires that the County accept responsibility and understanding of the audited financial report.

Effect: Failure to understand the vast amount of requirements for reporting in financial statements may lead to material misstatements.

Cause: County staff does not have proper training in generally accepted accounting principles to implement them or prepare financial statements.

Recommendation: County personnel should continue to receive training in the identification and application of generally accepted accounting principles and the preparation of the County's financial statements.

Management Response: Management agrees with this finding and understands the requirement of SAS 112 to issue this statement as a Significant Deficiency. All employees of the Board of Commissioners Finance Office will continue to seek training in the application of generally accepted accounting principles and in the preparation of the County's financial statements. Until such time it is financially feasible for the County finance staff to prepare the County's financial statements, the Finance Office will continue to rely on an independent auditor to prepare them.

Comment 2020-002

Condition: While performing audit procedures at the Law Library, we noted the bank account is not reconciled on a monthly basis.

Criteria: Proper internal controls require that cash accounts be reconciled to the general ledger in a timely manner, usually monthly.

Effect: Failure to reconcile cash accounts exposes the County to greater risk of loss and may lead to management decisions based on incorrect information.

Cause: Law Library staff is not reconciling the bank account monthly.

Recommendation: Bank reconciliations should be completed for all bank accounts on a monthly basis.

Management Response: Management concurs with this finding. Management has provided a copy of this finding to the appropriate Elected Official and they concur with this finding. This action was taken immediately upon receipt of the comment from our auditors.

GILMER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2020

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings, continued

Comment 2020-003

Condition: While performing audit procedures at the Magistrate Court, we noted instances where deposits were not made timely. Receipts were held for seven or more days before depositing.

Criteria: Proper internal controls require that cash receipts be deposited and transactions recorded in a timely manner.

Effect: Failure to deposit cash receipts in a timely manner exposes the County to a greater risk of loss due to fraud.

Cause: Magistrate Court staff is not delivering deposits to the bank at a minimum weekly.

Recommendation: At a minimum, deposits should be made weekly.

Management Response: Management concurs with this finding. Management will advise the appropriate Elected Officials to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

Comment 2020-004

Condition: While performing audit procedures at the Probate Court, we noted instances where deposits were not made timely. Receipts were held for seven or more days before depositing.

Criteria: Proper internal controls require that cash receipts be deposited and transactions recorded in a timely manner.

Effect: Failure to deposit cash receipts in a timely manner exposes the County to a greater risk of loss due to fraud.

Cause: Probate Court staff is not delivering deposits to the bank at a minimum weekly.

Recommendation: At a minimum, deposits should be made weekly.

Management Response: Management concurs with this finding. Management will advise the appropriate Elected Officials to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

Comment 2020-005

Condition: While performing audit procedures at the Board of Commissioners Office, we noted instances where hotel/motel tax deposits were not made timely. Receipts were held for seven or more days before depositing.

Criteria: Proper internal controls require that cash receipts be deposited and transactions recorded in a timely manner.

Effect: Failure to deposit cash receipts in a timely manner exposes the County to a greater risk of loss due to fraud.

Cause: Board of Commissioners' Office staff is not delivering deposits to the bank at a minimum weekly.

GILMER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2020

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings, continued

Comment 2020-005, continued

Recommendation: At a minimum, deposits should be made weekly.

Management Response: Management concurs with this finding. Management will advise the appropriate staff to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

Comment 2020-006

Condition: While performing audit procedures at the Clerk of Court, we noted instances where deposits were not made timely and payouts of intangible tax were made incorrectly. Receipts were held for seven or more days before depositing and intangible taxes were remitted several weeks after year-end.

Criteria: Proper internal controls require that cash receipts be deposited and transactions recorded in a timely manner. State of Georgia code requires that all courts pay-out monies due to others in a timely manner.

Effect: Failure to deposit cash receipts in a timely manner exposes the County to a greater risk of loss due to fraud. Failure to make required pay-outs of monies being held by the Court will place the County in violation of state law.

Cause: Clerk of Court staff is not delivering deposits to the bank at a minimum weekly or performing payouts in a timely manner

Recommendation: At a minimum, deposits should be made weekly and as required by the State of Georgia, payouts to agencies should be made on a monthly basis.

Management Response: Management concurs with this finding. Management will advise the appropriate Elected Officials to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors

Comment 2020-007

Condition: The County experienced a material excess of expenditures over appropriations in the General Fund and Hotel/Motel Special Revenue Fund.

Criteria: OCGA Code Section 36-81-3 requires local governments to operate under an approved annual budget for the General Fund, special revenue funds, and debt service funds.

Effect: Failure to maintain expenditures within the balanced budget will place the County in violation of state law.

Cause: The County did not appropriate expenditures in compliance with the adopted budget in the General Fund and Hotel/Motel Special Revenue Fund.

Recommendation: Management should ensure that budget to actual comparisons are performed periodically and budgets should be amended as needed to ensure that the County remains in compliance with state law. This will assist management with budgetary decisions throughout the fiscal year.

GILMER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2020

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings, continued

Comment 2020-007, continued

Management Response: Management concurs with this finding. Management will ensure that the budget to actual comparisons are performed periodically and recommend any necessary budget revisions to the Board of Commissioners. This action was implemented immediately upon receipt of the comment from our auditors.

B. Prior Year Audit Findings Follow-Ups

Comment 2019-001

Condition: County personnel may require additional training in the application of generally accepted accounting principles and the preparation of financial statements. Currently, the County relies on the external auditors for technical assistance in applying generally accepted accounting principles and the preparation of the financial statements. This is common for governments of similar size and structure to the County. Under current auditing standards, providing technical assistance does not impair the independence of the external auditor. However, future changes to auditing standards by standards setting boards could state that providing technical assistance would impair the independence of the external auditor. This does not indicate that the County Finance Officer is not trained to perform the daily accounting functions, but that the County has elected as a cost benefit to outsource this expertise to their auditors. As required, we have indicated this as a significant deficiency in our letter on Internal Control and Compliance.

Not corrected

Comment 2019-002

Condition: While performing audit procedures at the Magistrate Court, we noted instances where deposits were not made timely. Receipts were held for seven or more days before depositing.

Not corrected

Comment 2019-003

Condition: While performing procedures at the Clerk of Court, we noted that e-file receipts were unable to be traced to the daily report and bank statement.

Corrected

3. Federal Award Findings and Questioned Costs

The audit of our basic financial statements and schedule of expenditures of federal awards disclosed no audit findings or questioned costs which are required to be reported under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

STATE REPORTING SECTION

This section contains additional reports required by the State of Georgia.

GILMER COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2020

<u>Project</u>	<u>Estimated Cost</u>		<u>Prior Years</u>	<u>Expenditures</u>	
	<u>Original</u>	<u>Current</u>		<u>Current Year</u>	<u>Total</u>
<u>2003 Referendum</u>					
New Courthouse and Library	\$ 8,000,000	\$ 21,974,958	\$ 33,470,861	\$ 0	\$ 33,470,861
Roads and Bridges	6,600,000	6,600,000	5,255,900	7,443	5,263,343
Landfill/Solid Waste	5,400,000	5,400,000	192,852	0	192,852
Total	<u>\$ 20,000,000</u>	<u>\$ 33,974,958</u>	<u>\$ 38,919,613</u>	<u>\$ 7,443</u>	<u>\$ 38,927,056</u>
<u>2009 Referendum</u>					
Gilmer County					
Debt Service - Series					
2005 A & B Bonds and					
Series 2007 Bonds	\$ 24,315,180	\$ 24,315,180	\$ 24,052,116	\$ 0	\$ 24,052,116
Public Safety	0	203,117	203,117	0	203,117
Roads and Bridges	6,966,370	6,763,253	157,191	0	157,191
Recreational Facilities	300,000	300,000	50,118	0	50,118
City of Ellijay	2,363,550	2,363,550	1,543,037	0	1,543,037
City of East Ellijay	1,054,900	1,054,900	684,178	0	684,178
	<u>\$ 35,000,000</u>	<u>\$ 35,000,000</u>	<u>\$ 26,689,757</u>	<u>\$ 0</u>	<u>\$ 26,689,757</u>
Current year expenditures for 2009 Referendum				\$ 0	
Expenditures financed through other revenues and transfers from other funds for Debt Service				<u>3,966,760</u>	
Total expenditures of the Debt Service SPLOST Fund				<u>\$ 3,966,760</u>	

GILMER COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2020

<u>Project</u>	<u>Estimated Cost</u>		<u>Prior Years</u>	<u>Expenditures</u>	
	<u>Original</u>	<u>Current</u>		<u>Current Year</u>	<u>Total</u>
<u>2014 Referendum</u>					
Gilmer County					
Debt Service - Series 2005A					
Bonds, Series 2007 Bonds					
and Series 2008 A & B					
Bonds and acquisition,					
construction, and equipping					
of capital outlay for road,					
street, and bridge purposes,					
to include sidewalks,					
bicycle paths, and capital					
equipment for solid waste					
handling equipment and					
disposal facilities, public					
safety facilities and					
equipment, parks and					
recreational facilities, water					
and sewer expansion, and					
vehicles and equipment					
for various County					
departments and other					
County infrastructure	\$ 20,778,750	\$ 20,778,750	\$ 14,520,128	\$ 3,037,502	\$ 17,557,630
City of Ellijay	1,287,000	1,287,000	1,206,968	256,161	1,463,129
City of East Ellijay	434,250	434,250	407,435	86,432	493,867
	<u>\$ 22,500,000</u>	<u>\$ 22,500,000</u>	<u>\$ 16,134,531</u>	<u>\$ 3,380,095</u>	<u>\$ 19,514,626</u>
Current year expenditures for 2014 Referendum				\$ 3,380,095	
Expenditures financed by other revenue sources and					
capital lease proceeds for vehicles and equipment for various					
County departments and other County infrastructure.				<u>1,499,789</u>	
Total expenditures and transfers out of the SPLOST 2014 Fund				<u>\$ 4,879,884</u>	

GILMER COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2020

<u>Project</u>	<u>Estimated Cost</u>		<u>Expenditures</u>		
	<u>Original</u>	<u>Current</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<u>2020 Referendum</u>					
Gilmer County					
Debt Service - Series 2014 Bonds, Series 2015 Bonds, Series 2016A Bonds, Series 2016B Bonds, and the Series 2017 Bonds and acquisition, construction, and equipping of capital outlay for road, street, and bridge purposes, to include sidewalks, bicycle paths, and capital equipment, solid waste handling equipment and disposal facilities, public safety facilities and equipment, parks and recreational facilities and capital equipment, water and sewer expansion, and vehicles and equipment for various County departments and other					
County infrastructure	\$ 25,760,000	\$ 25,760,000	\$ 0	\$ 0	\$ 0
City of Ellijay	1,680,000	1,680,000	0	109,356	109,356
City of East Ellijay	560,000	560,000	0	36,456	36,456
	<u>\$ 28,000,000</u>	<u>\$ 28,000,000</u>	<u>\$ 0</u>	<u>\$ 145,812</u>	<u>\$ 145,812</u>

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