

BARTOW COUNTY, GEORGIA

Annual Financial Report

For the year ended December 31, 2015

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BARTOW COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
For the year ended December 31, 2015

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Independent Auditor's Report

Honorable Commissioner
Bartow 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 Bartow County, Georgia, as of and for the year ended December 31, 2015, 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 Bartow County Health Department, a component unit of Bartow County, Georgia. Those 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 Bartow County Health Department, 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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 Bartow County, Georgia, as of December 31, 2015, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparison of the General 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 and the required supplementary information on pages 4 through 14 and 90 through 93, respectively, 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 Bartow 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* (CFR) 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, Bartow County, Georgia's basic financial statements for the year ended December 31, 2014, which are not presented with the accompanying financial statements. In our report dated May 29, 2015, 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 Bartow County's basic financial statements as a whole.

The combining and individual fund financial statements and schedules related to the 2014 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 2014 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 2014 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 *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2016, on our consideration of Bartow 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 Bartow County's internal control over financial reporting and compliance.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
June 17, 2016

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BARTOW COUNTY

Steve Taylor, Sole Commissioner

MANAGEMENT'S DISCUSSION AND ANALYSIS

Bartow County management is proud to present this narrative discussion and analysis of Bartow County's financial performance, making available an overview of the activities for the fiscal year ended December 31, 2015. This report is drafted annually to provide readers of financial statements with information that will help them make timely and meaningful financial decisions or draw conclusions about Bartow County. As required by the Governmental Accounting Standards Board (GASB) Statement No. 34, this discussion and analysis affords comparisons with the previous fiscal year.

Financial Highlights

- Bartow County's assets exceeded its liabilities at December 31, 2015 by \$336,052,565 (*net position*). Of this amount, (\$27,305,144) is reported as unrestricted net position. This is an increase of \$4,161,040 from the previous fiscal year for unrestricted. Total net position decreased by \$15,102,301 from the previous fiscal year as the result of operations.
- As of December 31, 2015, Bartow County's governmental funds reported combined ending fund balances of \$57,287,379. Approximately 34% of this total amount, or \$19,606,240, is reported as unassigned and available for spending at the County's discretion. Approximately 43%, or \$24,777,250, is restricted for capital outlay. Information about Bartow County's Policy on Fund Balance can be found in Note 2Q in the *Notes to the Financial Statements* beginning on page 45.

More detailed information regarding these activities and funds begins on page 8.

Overview of the Financial Statements

This discussion and analysis narrative is intended to serve as an introduction to Bartow County's basic financial statements. Bartow County's basic financial statements are composed of three elements: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains required supplementary information in addition to our basic financial statements.

Government-wide Financial Statements (Reporting the County as a Whole)

The focus of the government-wide financial statements is on the overall financial position and activities of Bartow County and is designed to provide a broad overview of the County's financial activities in a manner similar to a private business enterprise.

The County's government-wide financial statements include the Statement of Net Position and the Statement of Activities. These two statements report information about Bartow County using the accrual basis of accounting, which is similar to the accounting used by non-public businesses. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The purpose of the **Statement of Net Position** (pages 15-16) is to report all of the assets held and liabilities owed by the County. The County reports all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred. The difference between the total assets and total liabilities is labeled *net position*. While the purpose of County Government is not to accumulate net position, as this amount increases it can indicate the strength of the County's financial position as a whole. When this amount decreases it can indicate a weakening of the County's financial position.

The **Statement of Activities** (page 17) presents the revenues and expenses of the County. Under the accrual basis of accounting, revenues are recognized when earned and expenses when incurred in this statement. Thus, revenues are reported even when they may not be collected for several weeks after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period. The difference is described as *change in net position*. The Statement of Activities primary focus is on the *net cost* of various activities provided by the County and identifies the extent to which each function of the County draws from general revenues or is self-financing through user fees, special revenues, grants, or other sources.

In the Statement of Net Position and the Statement of Activities, we divide Bartow County into three types of activities:

- **Governmental activities** – Most of the County's basic services are reported under this category which includes: judicial, public safety, public works, and general administration. Taxes such as: real property, sales, insurance premium and intangible finance most of these services.
- **Business-type or Enterprise activities** – The County charges fees to customers to assist in recovering the cost for providing certain services. The County's water services and solid waste services are reported in this category.
- **Discretely Presented Component Unit** – A component unit is a legally separate organization for which the elected officials of the County are financially accountable. The Bartow County Health Department, although legally separate, functions for all practical purposes as a department of Bartow County, and therefore has been included as an integral part of the primary government.

The County's government-wide financial statements are presented on pages 15-17.

Fund Financial Statements (Reporting the County's Major Funds)

The focus of fund financial statements is directed at specific activities of the County and its most significant funds, not the County as a whole. A fund is an entity with a self-balancing set of accounts that the County uses to track specific resources and expenditures, either for management purposes or because of legal mandates. In addition to the major funds, individual fund data for the County's non-major funds can be found beginning on page 94. The County's funds are divided into three broad categories: governmental, proprietary, and fiduciary. They use different prescribed accounting methodologies.

- ***Governmental Funds*** – These funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on the short-term view of the County's general government operations and the basic services it provides. Governmental funds are reported using an accounting method called modified accrual, which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of the governmental fund financial statements is narrower than that of the government-wide financial statements and because of the different accounting methods used to prepare them, there are often significant differences between the totals presented in these financial statements. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By so doing, readers may better understand the long-term impact of the government's near-term financing decisions. An analysis of the balance sheet and the statement of revenues, expenditures, and changes in fund balances that reconciles the two statements are provided following each statement.

Bartow County maintains nineteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, 2014 SPLOST Debt Service Fund, 2007 SPLOST Capital Projects Fund, and 2014 SPLOST Capital Projects Fund, which are considered major governmental funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages 94-97 of this report.

Bartow County adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been included for the General Fund to show the final result of actual revenues and expenditures as compared to the initial projections.

The County's basic governmental fund financial statements are presented on pages 18-25 of this report.

- **Proprietary Funds** – When the County charges customers for services it provides, these services are generally reported in proprietary funds. These proprietary funds are prepared using the same accrual basis of accounting as the government-wide financial statements.

Enterprise fund statements report the same functions presented in the business-type activities columns of the government-wide financial statements. Bartow County uses enterprise funds to account for its Water and Sewer and Solid Waste functions.

The County's proprietary fund financial statements are presented on pages 26-30.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs and services. The accounting used for fiduciary funds is similar to that used for proprietary funds. Fiduciary funds are presented in the fund financial statements but are not reported in the government-wide financial statements. The fiduciary fund financial statements are presented on page 31.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 32-89 of this report.

Other Supplementary Information

Other supplementary information includes combining financial statements for non-major governmental, proprietary, and fiduciary funds. These funds are added together by fund type and presented in single columns in the basic financial statements but are not reported individually, as with major funds, on the government-wide financial statements.

This report includes two schedules (pages 20 and 23) which reconcile the amounts reported on the governmental fund financial statements (modified accrual basis of accounting) with the governmental activities reported on the government-wide financial statements (accrual basis of accounting). The following summarizes the impact of transitioning from modified accrual to accrual accounting:

- Capital assets used in governmental activities on the government-wide statements are not reported on fund financial statements.
- Certain tax revenues that are earned, but not available, are reported as revenue on the government-wide statements but as deferred inflows of resources on the fund statements.
- Unless due and payable, long-term liabilities, such as lease obligations, compensated absences, bonds and notes payable, and others only appear as liabilities in the government-wide statements.
- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures on the governmental fund financial statements.

- Certain other outflows represent either increases or decreases in liabilities on the government-wide statements but are reported as expenditures on the governmental fund financial statements.

Overview of the County's Financial Position and Operations

The County's overall financial position and operations for this fiscal year is summarized as follows based on the information included in the government-wide financial statements (see pages 15-17):

Bartow County Net Position Fiscal Years 2015 and 2014

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current assets	\$ 62,556,518	\$ 70,920,258	\$ 19,272,682	\$ 18,255,110	\$ 81,829,200	\$ 89,175,368
Capital assets	271,384,585	273,873,366	101,497,886	100,316,420	372,882,471	374,189,786
Other noncurrent assets	0	1,593,623	0	0	0	1,593,623
Total assets	333,941,103	346,387,247	120,770,568	118,571,530	454,711,671	464,958,777
Deferred outflows of resources	5,417,915	0	548,288	34,225	5,966,203	34,225
Current liabilities	12,746,996	14,618,590	4,274,764	4,302,782	17,021,760	18,921,372
Noncurrent liabilities	85,172,263	73,490,781	22,431,286	21,425,983	107,603,549	94,916,764
Total liabilities	97,919,259	88,109,371	26,706,050	25,728,765	124,625,309	113,838,136
Net position:						
Net investment in capital assets	239,919,562	249,302,495	89,542,949	88,077,609	329,462,511	337,380,104
Restricted	33,406,752	44,771,206	488,446	469,740	33,895,198	45,240,946
Unrestricted	(31,886,555)	(35,795,825)	4,581,411	4,329,641	(27,305,144)	(31,466,184)
Total net position	\$ 241,439,759	\$ 258,277,876	\$ 94,612,806	\$ 92,876,990	\$ 336,052,565	\$ 351,154,866

Net position may serve over time as a useful indicator of a government's financial position. Assets for Bartow County exceeded liabilities by \$336,052,565 at the close of fiscal year 2015. Approximately 98% of Bartow County's net position is reflected in its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt outstanding that was needed to construct or acquire them. This is up 2% from 96% at December 31, 2014. The County uses capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Restricted net position comprises 10%. This amount represents resources that are subject to external restrictions or enabling legislation on how they may be used.

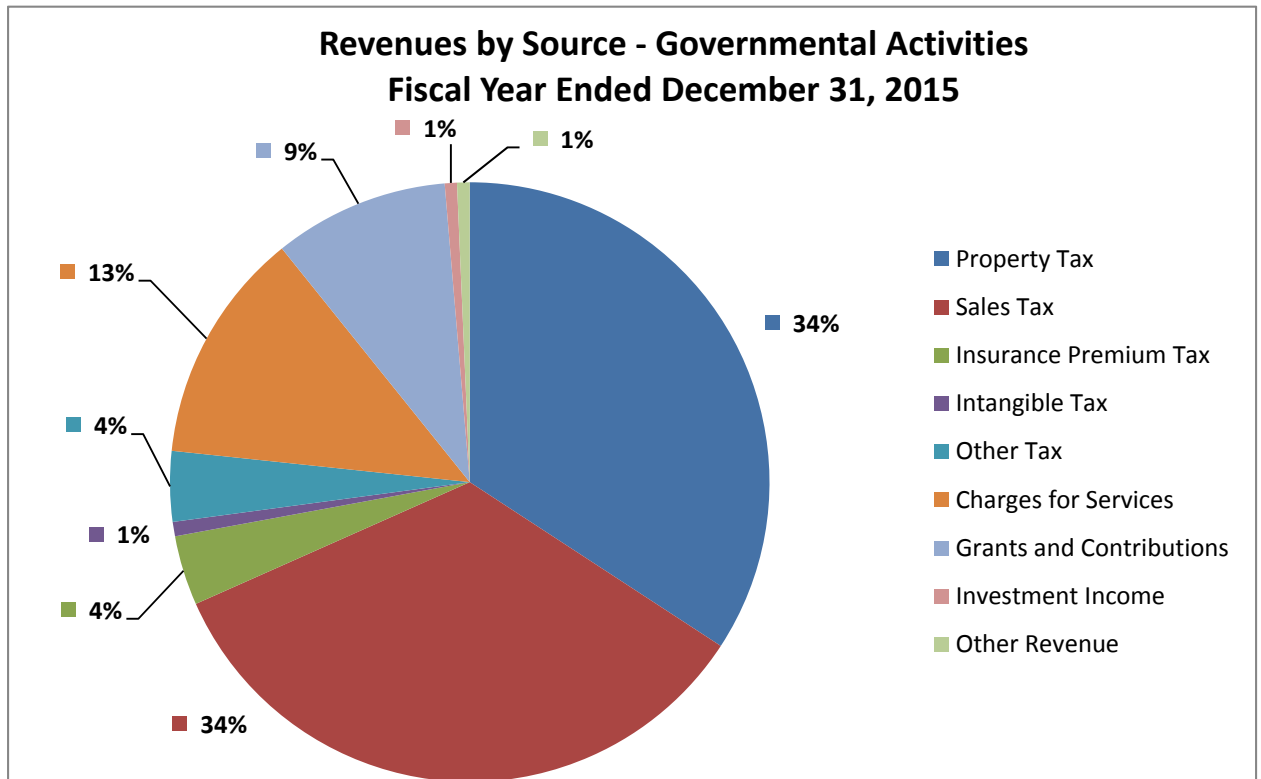
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how Bartow County's net position changed during the fiscal year.

**Bartow County
Changes in Net Position
Fiscal Years 2015 and 2014**

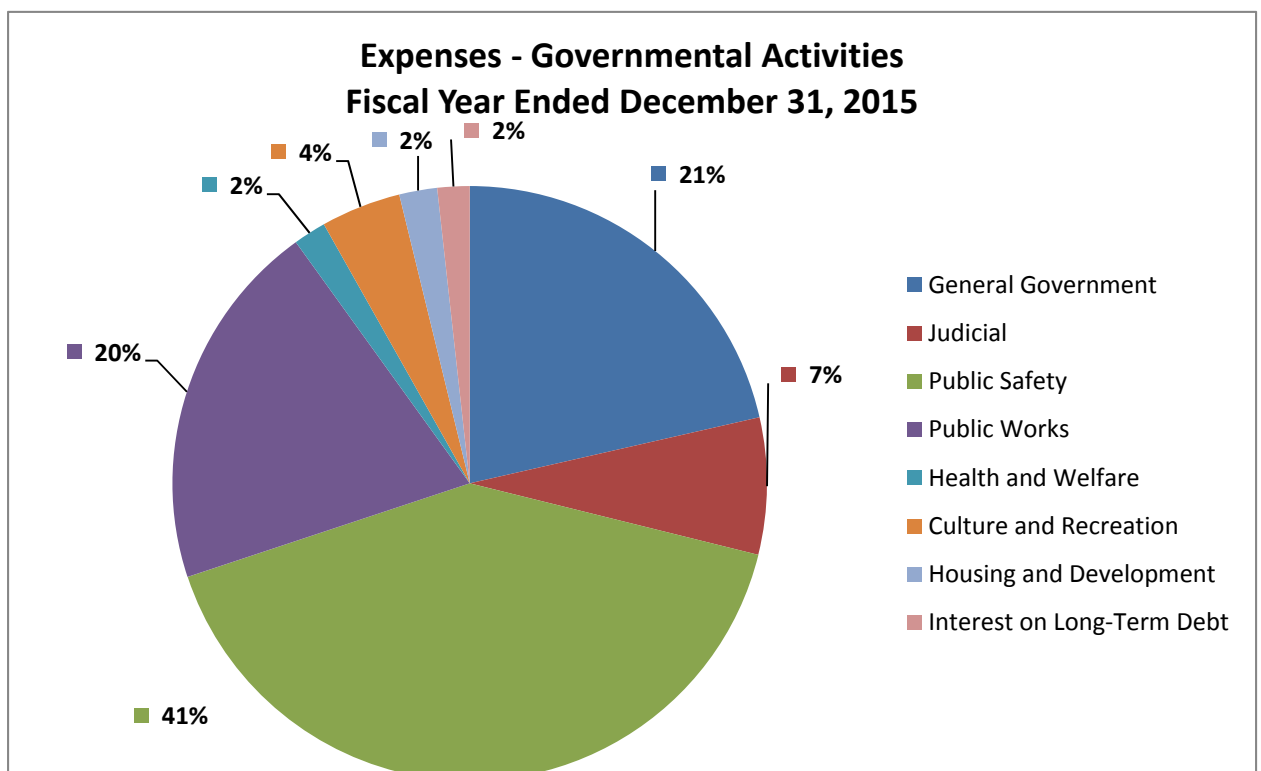
	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Revenues						
Program revenues:						
Charges for services	\$ 12,024,876	\$ 12,860,247	\$ 18,586,960	\$ 16,496,271	\$ 30,611,836	\$ 29,356,518
Operating grants and contributions	1,559,748	2,042,815	0	0	1,559,748	2,042,815
Capital grants and contributions	7,487,886	5,023,975	333,550	479,670	7,821,436	5,503,645
General revenues:						
Property tax	32,756,181	32,195,756	0	0	32,756,181	32,195,756
Sales tax	32,683,685	34,812,237	0	0	32,683,685	34,812,237
Intangible tax	746,713	474,859	0	0	746,713	474,859
Insurance premium tax	3,600,851	3,362,825	0	0	3,600,851	3,362,825
Other taxes	3,624,971	3,018,019	0	0	3,624,971	3,018,019
Interest & investment earnings	624,546	765,168	53,208	54,779	677,754	819,947
Other revenue	651,472	607,426	29,318	63,093	680,790	670,519
Total revenues	95,760,929	95,163,327	19,003,036	17,093,813	114,763,965	112,257,140
Expenses						
General government	20,244,083	21,213,015	0	0	20,244,083	21,213,015
Judicial	7,016,649	6,658,546	0	0	7,016,649	6,658,546
Public Safety	38,760,047	39,186,697	0	0	38,760,047	39,186,697
Public Works	19,033,539	13,697,971	0	0	19,033,539	13,697,971
Health and Welfare	1,679,959	1,597,817	0	0	1,679,959	1,597,817
Culture and Recreation	4,105,282	4,008,526	0	0	4,105,282	4,008,526
Housing and Development	1,955,274	2,181,747	0	0	1,955,274	2,181,747
Interest on long-term debt	1,649,704	2,365,355	0	0	1,649,704	2,365,355
Water and Sewer	0	0	13,239,673	12,969,970	13,239,673	12,969,970
Solid Waste	0	0	4,391,857	4,041,056	4,391,857	4,041,056
Total expenses	94,444,537	90,909,674	17,631,530	17,011,026	112,076,067	107,920,700
Increase (decrease) in net position before transfers	1,316,392	4,253,653	1,371,506	82,787	2,687,898	4,336,440
Transfers	(1,510,173)	(2,646,915)	1,510,173	2,646,915	0	0
Increase (decrease) in net position	(193,781)	1,606,738	2,881,679	2,729,702	2,687,898	4,336,440
Net position - beginning (original)	258,277,876	255,889,635	92,876,990	89,166,997	351,154,866	345,056,632
Prior period adjustments	(16,644,336)	781,503	(1,145,863)	980,291	(17,790,199)	1,761,794
Net position - beginning (restated)	241,633,540	256,671,138	91,731,127	90,147,288	333,364,667	346,818,426
Net position - ending	\$ 241,439,759	\$ 258,277,876	\$ 94,612,806	\$ 92,876,990	\$ 336,052,565	\$ 351,154,866

Governmental Activities –

The following chart illustrates revenues of the governmental activities for the fiscal year:



The following chart illustrates the expenses of the governmental activities for the fiscal year:



Business-Type Activities –

Business-type activities increased Bartow County's net position by \$2,881,679, or 3%.

Financial Analysis of the County's Funds

Bartow County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The main focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of unrestricted resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

- 1) As the County completed this fiscal year, its governmental funds reported a combined ending fund balance of \$57,287,379. Of this amount, \$19,606,240 (34%) constitutes unassigned fund balance, which is available for appropriation for the general purposes of the funds in accordance with the Bartow County Policy on Fund Balance.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$19,610,859, while total fund balance reached \$21,823,073. As a measure of the General Fund's liquidity, it is useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 90% of total fund balance in the General Fund. Unassigned fund balance represents 31% of total General Fund expenditures, while total fund balance represents approximately 35% of that same amount. The County ended the fiscal year realizing an increase in the overall fund balance in the General Fund by \$3,668,435, or approximately 20%. The County increased unassigned fund balance in the General Fund by \$2,606,532, or 15%. This increase was due in large part to budgeted expenditures exceeding actual expenditures by \$4,049,885. The increase was less than the increase in the prior year due to increased transfers to other funds and increased expenditures while revenues remained similar.

General Fund Budget Highlights

The original budget for the General Fund was amended reflecting grant awards, reimbursements, insurance claims, as well as unanticipated revenues and expenditures. The Commissioner also approved interdepartmental transfers and transfers from the contingency/reserve for emergencies line item. Overall, General Fund revenues were below the final amended budget projections by \$1,317,625, or 2%. General Fund expenditures were below the final amended budget projections by \$4,049,885, or 6%.

\$1,000,000 of the fund balance in the General Fund is budgeted for use in fiscal year 2016. Current General Fund revenues are meeting estimates for fiscal year 2016 and the General Fund fund balance is expected to remain similar.

Proprietary Funds

Bartow County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the County's two proprietary funds totaled as follows:

- Water and Sewer \$ 10,904,262
- Solid Waste \$ (6,322,851)

The Water and Sewer Fund increased net position by \$2,320,615. The Solid Waste Fund increased net position by approximately \$561,064. Post-closure care liability as of December 31, 2015 is \$6,793,940 versus \$6,349,428 at the end of 2014. This is an increase of \$444,512, or 7%.

Capital Assets and Debt Administration

Capital Assets. Bartow County has invested \$372,882,471 in capital assets (net of accumulated depreciation) compared to \$374,189,786 in the previous fiscal year. This represents an decrease of 0.35%. Approximately 73% of this investment is related to governmental activities and includes infrastructure, land, buildings, and machinery and equipment. Capital assets held by the County at fiscal year-end are summarized as follows:

Bartow County Capital Assets (net of accumulated depreciation) Fiscal Years 2015 and 2014						
	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Land	\$ 35,315,067	\$ 33,579,828	\$ 5,494,022	\$ 5,395,984	\$ 40,809,089	\$ 38,975,812
Construction in progress	9,210,406	10,467,894	9,147,221	10,309,285	18,357,627	20,777,179
Buildings and improvements	94,786,201	91,717,203	2,967,025	2,703,122	97,753,226	94,420,325
Improvements other than buildings	1,990,707	1,959,678	14,205,087	14,205,087	16,195,794	16,164,765
Vehicles and equipment	33,719,035	31,571,062	116,199,279	111,692,044	149,918,314	143,263,106
Infrastructure	363,660,715	360,125,275	9,465,589	8,592,923	373,126,304	368,718,198
Total	538,682,131	529,420,940	157,478,223	152,898,445	696,160,354	682,319,385
Accumulated Depreciation	(267,297,546)	(255,547,574)	(55,980,337)	(52,582,025)	(323,277,883)	(308,129,599)
Net Capital Assets	\$ 271,384,585	\$ 273,873,366	\$ 101,497,886	\$ 100,316,420	\$ 372,882,471	\$ 374,189,786

Major capital asset expenditures during the current fiscal year for governmental activities included the following:

- Construction of a gymnasium on the south end of the County began in 2014 and was completed with expenditures totaling \$1,039,235 in 2015. Hamilton Crossing Recreational Park had field improvements totaling \$126,491. The purchase of additional acreage to expand the park was made at a price of \$104,294.
- Land was purchased for the Public Safety Headquarters for a cost of \$586,645. The building will house the Fire, EMS, and EMA administrative Offices.
- Continued road improvements, consisting of resurfacing and infrastructure improvements in the amount of \$3,514,579 were made in 2015. Vehicles and equipment purchases totaled \$363,535 for the Road Department.
- Improvements totaling \$516,713 were made at the Frank Moore Administrative and Judicial Center that included interior paint, new furnishings and flooring upgrades. Renovation projects on the building will continue into 2016.
- The 700 MHZ Radio Project progressed with expenditures totaling \$2,961,966.

Major capital asset expenditures during the current fiscal year for business-type activities included the following:

- Waterline upgrades on Hidden Valley/Sunset Drive were made at a total cost of \$328,570 in the Water and Sewer Fund.
- A new Komatsu HM300-5 Articulated Dump Truck was purchased at a cost of \$346,072 for the Solid Waste Department.
- A compactor site was constructed on the property beside the new Allatoona Resource Center at a cost of \$248,856 in the Solid Waste Fund.

Additional information on Bartow County's capital assets can be found in Note 9 on pages 54-55 of this report.

Debt. On December 31, 2014, Bartow County had a total debt balance outstanding for governmental activities in the amount of \$41,340,025, as compared to \$52,719,368 the previous fiscal year. Bartow County's outstanding debt for governmental activities has decreased by \$11,379,343 during the course of the fiscal year due to scheduled payments on existing debt while not issuing any new debt. On December 31, 2015, Bartow County had a total debt balance outstanding for the business-type activities in the amount of \$12,739,513, as compared to \$14,488,440 the previous fiscal year. Bartow County's outstanding debt for business-type activities has decreased by \$1,748,927 during the course of the fiscal year due to the scheduled payments on existing debt.

Additional information on the County's long-term debt can be found in Note 11 on pages 56-67 of this report.

Economic Condition and Outlook

The economic outlook for 2016 remains positive for Bartow County. Preliminary consolidation numbers for the tax digest show positive growth of 3.6 percent, in line with expectations. The construction of number of large industrial facilities was completed within the last year, and operations are ramping up, leading to additional employment. The number of jobs in Bartow County, according to Department of Labor reports, grew from 31,365 in 2012 to 34,316 in 2015, a 9 percent increase.

Industrial facilities includes Shaw Industries' carpet tile plant T1 in Adairsville, Beauflor's vinyl flooring plant and warehouse on Cass-White Road, Surya's headquarters, design center and warehouse in the Highland 75 Industrial Park, and voestalpine's phase II and II expansion for automotive parts manufacturing servicing German auto companies in nearby states. Constellium, a new corporate citizen to Bartow County, is a European auto parts manufacturer currently building a manufacturing facility in Highland 75, which will also serve German auto companies.

Several hotels have been completed recently and several more are planned, in part due to the influence of the growing Lakepoint sports community, leading to a jump in Hotel-Motel tax revenue. The Lakepoint Champions Center 170,000 square foot indoor sporting facility, a \$33,000,000 project, opened in May 2016 and will draw year-round activity to the County in basketball, volleyball, gymnastics, cheerleading, wrestling and similar sports. Work on the Lakepoint 400 acre North Campus should commence in 2016 with work on the main access road. A new 118,000 square foot Kroger Marketplace will open in fall 2016, and numerous restaurants and smaller retail shops

are under construction or renovation. A new movie-themed amusement park called Avatron is planning to close on over 500 acres of property in Emerson mid-year, with the potential for over \$400 million in investment and 1,100 additional jobs. Sales tax overall is showing an 11 percent decline for the first part of the year, based on extremely low motor fuel prices and low coal use by Georgia Power's Plant Bowen (due to mild weather). Other commodity sectors of the County's sales tax base are showing healthy improvement. The declines of coal and motor fuel are fully priced-in, and future trends should be upward.

Bartow County committed in early 2013 to improving its General Fund fund balance, targeting a reserve of three months' expenditures, or 25% of expenditures. The County has followed through on that commitment, having added an additional \$3.6 million to the fund balance for FY2015. The County's General Fund fund balance has increased from \$7,008,973 from FY2012 to \$21,823,073 in FY2015, reaching 35% of actual 2015 expenditures. Unassigned fund balance rose from \$6,150,047 to \$19,610,859. This was achieved by implementing a 25% M&O increase in 2013, as well as keeping tight control on expenditure growth, and taking steps to improve the performance of revenue-generating operations such as EMS and Solid Waste, as well as reducing costs by making structural changes to health care benefits. The County maintained its increased millage in 2014 and gave a rollback in 2015. It is anticipated that the millage rate will remain unchanged for 2016.

Ongoing SPLOST projects include a public safety radio project, a landfill expansion, and an additional fire station. The County has slowed on other SPLOST projects (such as the public safety headquarters building) to maintain a conservative posture in the face of the reduction of sales tax revenue. No impact on operations is expected.

Contacting the County

This financial report is designed to provide County citizens, taxpayers, customers, and creditors with a general overview of Bartow County's finances and to demonstrate the County's high level of accountability for the revenue it receives and the services it provides. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Finance

Bartow County
ATTN: Chief Financial Officer
135 West Cherokee Avenue, Suite 251
Cartersville, Georgia 30120
Email: taylorj@bartowga.org

Administration

Bartow County
ATTN: County Administrator
135 West Cherokee Avenue, Suite 251
Cartersville, Georgia 30120
Email: olsonp@bartowga.org

Website: <http://www.bartowga.org>

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BASIC FINANCIAL STATEMENTS

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2015

	Primary Government			Component Unit
	Governmental	Business-type		Bartow County
	Activities	Activities	Total	Health Department
ASSETS				
Current assets				
Cash and cash equivalents	\$ 41,528,829	\$ 14,053,162	\$ 55,581,991	\$ 1,428,784
Investments	10,880,544	0	10,880,544	0
Restricted assets:				
Cash and cash equivalents	0	2,630,694	2,630,694	0
Receivables (net)				
Accounts	1,755,913	1,915,299	3,671,212	28,980
Intergovernmental	1,324,699	502,979	1,827,678	163,530
Taxes	5,337,461	0	5,337,461	0
Internal balances	228,135	(228,135)	0	0
Inventories	0	398,683	398,683	2,662
Prepays	1,400,937	0	1,400,937	0
Other current assets	100,000	0	100,000	0
Total current assets	62,556,518	19,272,682	81,829,200	1,623,956
Noncurrent assets				
Capital assets				
Non-depreciable	44,525,473	14,641,243	59,166,716	0
Depreciable (net)	226,859,112	86,856,643	313,715,755	6,435
Total noncurrent assets	271,384,585	101,497,886	372,882,471	6,435
Total assets	333,941,103	120,770,568	454,711,671	1,630,391
DEFERRED OUTFLOWS OF RESOURCES				
Pension contributions subsequent to measurement date	4,995,000	481,825	5,476,825	157,421
Pension investment return differences	422,915	40,795	463,710	0
Deferred charges on refunding	0	25,668	25,668	0
Total deferred outflows of resources	5,417,915	548,288	5,966,203	157,421
LIABILITIES				
Current liabilities				
Cash overdraft	6,579	0	6,579	0
Accounts payable	2,030,873	916,649	2,947,522	675
Retainages payable	287,394	0	287,394	0
Intergovernmental payable	679,144	23,576	702,720	58,132
Interest payable	446,810	0	446,810	0
Accrued salaries and payroll liabilities	1,196,795	111,884	1,308,679	0
Compensated absences	1,221,911	122,496	1,344,407	0
Unearned revenue	24,348	0	24,348	0
Claims and judgements payable	1,299,265	123,258	1,422,523	0
Contracts payable	555,000	0	555,000	0
Notes payable	0	387,473	387,473	0
Bonds payable	4,805,000	0	4,805,000	0
Closure and post-closure care costs	0	27,178	27,178	0
Other current liabilities	193,877	0	193,877	0
Liabilities payable from restricted assets				
Retainages payable	0	290,456	290,456	0
Interest payable	0	124,662	124,662	0
Customer deposits	0	762,132	762,132	0
Revenue bonds payable	0	1,385,000	1,385,000	0
Total current liabilities	12,746,996	4,274,764	17,021,760	58,807

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

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2015

	Primary Government			Component Unit
	Governmental	Business-type		Bartow County
	Activities	Activities	Total	Health Department
Noncurrent liabilities				
Net pension liability	\$ 19,278,305	\$ 1,859,614	\$ 21,137,919	\$ 1,192,997
Net OPEB obligation	29,913,933	2,837,870	32,751,803	0
Compensated absences	0	0	0	67,490
Contracts payable	5,827,500	0	5,827,500	0
Certificates of participation	1,815,537	0	1,815,537	0
Notes payable	0	107,779	107,779	0
Bonds payable	28,336,988	10,859,261	39,196,249	0
Closure and post-closure care costs	0	6,766,762	6,766,762	0
Total noncurrent liabilities	85,172,263	22,431,286	107,603,549	1,260,487
Total liabilities	97,919,259	26,706,050	124,625,309	1,319,294
DEFERRED INFLOWS OF RESOURCES				
Pension investment return and experience differences	0	0	0	415,312
NET POSITION				
Net investment in capital assets	239,919,562	89,542,949	329,462,511	6,435
Restricted for:				
Judicial	308,119	0	308,119	0
Public Safety	637,689	0	637,689	0
Public Works	920,829	0	920,829	0
Capital Outlay	24,777,250	0	24,777,250	0
Debt Service	6,762,865	488,446	7,251,311	0
Unrestricted	(31,886,555)	4,581,411	(27,305,144)	46,771
Total net position	\$ 241,439,759	\$ 94,612,806	\$ 336,052,565	\$ 53,206

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

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BARTOW COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended December 31, 2015

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	\$ 20,244,083	\$ 2,277,402	\$ 10,260	\$ 19,211	\$ (17,937,210)
Judicial	7,016,649	126,220	354,085	0	(6,536,344)
Public Safety	38,760,047	8,936,530	205,903	6,952	(29,610,662)
Public Works	19,033,539	204,895	0	1,306,538	(17,522,106)
Health and Welfare	1,679,959	6,790	351,765	273,272	(1,048,132)
Culture and Recreation	4,105,282	383,140	0	2,150	(3,719,992)
Housing and Development	1,955,274	89,899	637,735	5,879,763	4,652,123
Interest on long-term debt	1,649,704	0	0	0	(1,649,704)
Total governmental activities	94,444,537	12,024,876	1,559,748	7,487,886	(73,372,027)
Business-type activities					
Water and Sewer	13,239,673	14,607,619	0	333,550	1,701,496
Solid Waste	4,391,857	3,979,341	0	0	(412,516)
Total business-type activities	17,631,530	18,586,960	0	333,550	1,288,980
Total primary government	112,076,067	30,611,836	1,559,748	7,821,436	(72,083,047)
Component Unit					
Bartow County Health Department					
Health and Welfare	1,507,637	439,220	804,440	0	(263,977)
Change in net position					
Net (expense) revenue	\$ (73,372,027)	\$ 1,288,980	\$ (72,083,047)	\$ (263,977)	
General revenues					
Taxes					
Property	32,756,181	0	32,756,181	0	
Sales	32,683,685	0	32,683,685	0	
Insurance premium	3,600,851	0	3,600,851	0	
Occupational	398,247	0	398,247	0	
Franchise	654,620	0	654,620	0	
Intangible	746,713	0	746,713	0	
Alcohol Excise	460,622	0	460,622	0	
Hotel/Motel	805,818	0	805,818	0	
Energy Excise	1,291,520	0	1,291,520	0	
Other	14,144	0	14,144	0	
Interest and investment earnings	624,546	53,208	677,754	2,899	
Payments from Bartow County	0	0	0	545,455	
Gain on sale of assets	149,440	0	149,440	0	
Other	502,032	29,318	531,350	0	
Transfers	(1,510,173)	1,510,173	0	0	
Total general revenues and transfers	73,178,246	1,592,699	74,770,945	548,354	
Change in net position	(193,781)	2,881,679	2,687,898	284,377	
Net position - beginning (original)	258,277,876	92,876,990	351,154,866	1,381,868	
Prior period adjustments	(16,644,336)	(1,145,863)	(17,790,199)	(1,613,039)	
Net position - beginning (restated)	241,633,540	91,731,127	333,364,667	(231,171)	
Net position - ending	\$ 241,439,759	\$ 94,612,806	\$ 336,052,565	\$ 53,206	

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

BARTOW COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015

	General	2014 SPLOST Debt Service
ASSETS		
Cash and cash equivalents	\$ 18,265,234	\$ 839,561
Investments	0	4,100,786
Receivables (net)		
Accounts	1,521,666	0
Intergovernmental	1,315,342	0
Taxes	3,257,408	0
Prepaid items	291,385	0
Due from other funds	196,299	0
Other assets	100,000	0
Total assets	\$ 24,947,334	\$ 4,940,347
LIABILITIES		
Cash overdraft	\$ 0	\$ 0
Payables		
Accounts	943,235	0
Retainages	0	0
Intergovernmental	0	0
Accrued salaries and payroll liabilities	1,150,481	0
Due to other agencies	0	0
Due to other funds	47,068	0
Unearned revenue	24,348	0
Other liabilities	109,000	0
Total liabilities	2,274,132	0
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-property taxes	850,129	0
FUND BALANCES		
Nonspendable		
Prepaid items	291,385	0
Restricted for:		
Judicial	0	0
Public Safety	0	0
Public Works	920,829	0
Capital Outlay	0	0
Debt Service	0	4,940,347
Assigned for:		
Public Safety	0	0
Debt Service	0	0
Subsequent year's budget	1,000,000	0
Unassigned	19,610,859	0
Total fund balances	21,823,073	4,940,347
Total liabilities, deferred inflows of resources, and fund balances	\$ 24,947,334	\$ 4,940,347

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

2007 SPLOST	2014 SPLOST	Nonmajor Governmental Funds	Totals
\$ 3,868,864	\$ 13,322,339	\$ 5,232,831	\$ 41,528,829
0	5,014,233	1,765,525	10,880,544
0	0	234,247	1,755,913
0	0	9,357	1,324,699
0	2,009,616	70,437	5,337,461
0	1,109,552	0	1,400,937
0	0	100,653	296,952
0	0	0	100,000
<u>\$ 3,868,864</u>	<u>\$ 21,455,740</u>	<u>\$ 7,413,050</u>	<u>\$ 62,625,335</u>
\$ 0	\$ 0	\$ 6,579	\$ 6,579
0	983,942	103,696	2,030,873
0	276,444	10,950	287,394
213,347	465,797	0	679,144
0	0	46,314	1,196,795
0	0	84,827	84,827
0	0	21,749	68,817
0	0	0	24,348
0	0	50	109,050
<u>213,347</u>	<u>1,726,183</u>	<u>274,165</u>	<u>4,487,827</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>850,129</u>
0	1,109,552	0	1,400,937
0	0	308,119	308,119
0	0	637,689	637,689
0	0	0	920,829
3,655,517	18,620,005	2,501,728	24,777,250
0	0	1,822,518	6,762,865
0	0	960,229	960,229
0	0	913,221	913,221
0	0	0	1,000,000
0	0	(4,619)	19,606,240
<u>3,655,517</u>	<u>19,729,557</u>	<u>7,138,885</u>	<u>57,287,379</u>
<u>\$ 3,868,864</u>	<u>\$ 21,455,740</u>	<u>\$ 7,413,050</u>	<u>\$ 62,625,335</u>

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BARTOW COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
December 31, 2015

Total fund balances - total governmental funds **\$ 57,287,379**

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	271,384,585
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Revenues in the statement of activities that do not provide current financial resources are reported as deferred inflows of resources in the funds. These are:

Property taxes	850,129
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Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds. These are:

Deferred outflows of resources:		
Pension contributions subsequent to measurement date	\$ 4,995,000	
Pension investment return differences	422,915	
	5,417,915	

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:

Accrued interest payable	(446,810)	
Compensated absences	(1,221,911)	
Claims and judgements payable	(1,299,265)	
Contracts payable	(6,382,500)	
Bonds payable	(33,141,988)	
Net pension liability	(19,278,305)	
Net OPEB obligation	(29,913,933)	
Certificates of participation	(1,815,537)	
	(93,500,249)	

Net position of governmental activities	<u><u>\$ 241,439,759</u></u>
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The accompanying notes are an integral part of these financial statements.

BARTOW COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended December 31, 2015

	General	2014 SPLOST Debt Service
REVENUES		
Taxes	\$ 52,991,795	\$ 0
Licenses and permits	250,819	0
Fines, fees and forfeitures	2,491,127	0
Charges for services	6,636,106	0
Intergovernmental	2,822,687	0
Interest	739	8,096
Contributions	20,000	0
Other	450,702	0
Total revenues	65,663,975	8,096
EXPENDITURES		
Current		
General Government	10,876,278	0
Judicial	6,697,176	0
Public Safety	33,750,382	0
Public Works	4,252,810	0
Health and Welfare	2,302,427	0
Culture and Recreation	3,328,257	0
Housing and Development	1,073,042	0
Capital outlay	0	0
Debt service	26,393	5,804,675
Intergovernmental	0	0
Total expenditures	62,306,765	5,804,675
Excess (deficiency) of revenues over (under) expenditures	3,357,210	(5,796,579)
Other financing sources (uses)		
Transfers in	1,150,000	4,426,542
Transfers out	(1,058,926)	0
Sale of capital assets	220,151	0
Total other financing sources (uses)	311,225	4,426,542
Net change in fund balance	3,668,435	(1,370,037)
Fund balances, January 1 (original)	18,154,638	6,310,384
Prior period adjustments	0	0
Fund balances, January 1 (restated)	18,154,638	6,310,384
Fund balances, December 31	\$ 21,823,073	\$ 4,940,347

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

2007	2014	Nonmajor	
SPLOST	SPLOST	Governmental	
		Funds	Totals
\$ 0	\$ 19,448,014	\$ 805,818	\$ 73,245,627
0	0	0	250,819
0	0	494,357	2,985,484
0	0	2,112,252	8,748,358
5,879,763	0	223,283	8,925,733
1,775	19,055	32,638	62,303
0	2,208	50	22,258
0	0	51,329	502,031
<u>5,881,538</u>	<u>19,469,277</u>	<u>3,719,727</u>	<u>94,742,613</u>
0	0	0	10,876,278
0	0	108,495	6,805,671
0	0	2,283,292	36,033,674
0	0	0	4,252,810
0	0	194,320	2,496,747
0	0	0	3,328,257
0	0	68,477	1,141,519
660,748	13,821,218	554,945	15,036,911
5,879,763	849,857	4,439	12,565,127
0	8,647,128	0	8,647,128
<u>6,540,511</u>	<u>23,318,203</u>	<u>3,213,968</u>	<u>101,184,122</u>
<u>(658,973)</u>	<u>(3,848,926)</u>	<u>505,759</u>	<u>(6,441,509)</u>
0	0	1,058,926	6,635,468
0	(5,874,368)	(1,150,000)	(8,083,294)
0	0	11,125	231,276
<u>0</u>	<u>(5,874,368)</u>	<u>(79,949)</u>	<u>(1,216,550)</u>
<u>(658,973)</u>	<u>(9,723,294)</u>	<u>425,810</u>	<u>(7,658,059)</u>
4,314,490	28,527,614	6,713,075	64,020,201
0	925,237	0	925,237
<u>4,314,490</u>	<u>29,452,851</u>	<u>6,713,075</u>	<u>64,945,438</u>
<u>\$ 3,655,517</u>	<u>\$ 19,729,557</u>	<u>\$ 7,138,885</u>	<u>\$ 57,287,379</u>

BARTOW 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, 2015

Net change in fund balances - total governmental funds **\$ (7,658,059)**

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	\$ 15,572,437	
Depreciation	<u>(12,881,417)</u>	2,691,020

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

Cost of assets disposed	(6,201,472)	
Related accumulated depreciation	<u>951,201</u>	(5,250,271)

Contributions of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources. 132,817

Distributions of capital assets to business-type activities decrease net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.

Cost of assets distributed	(242,591)	
Related accumulated depreciation	<u>180,244</u>	(62,347)

Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

Pension contributions	4,995,000	
Cost of benefits earned net of employee contributions	<u>(2,879,440)</u>	2,115,560

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.

Debt principal payments	10,815,000	
Amortization of bond premiums	569,277	
Amortization of discount on certificate of participation	(4,934)	
Net change in interest payable	<u>105,348</u>	11,484,691

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

Unavailable deferred revenue		166,774
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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.

Compensated absences	(42,026)	
Net OPEB obligation	(3,550,020)	
Claims and judgements payable	<u>(221,920)</u>	(3,813,966)

Change in net position of governmental activities		<u><u>\$ (193,781)</u></u>
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The accompanying notes are an integral part of these financial statements.

BARTOW COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2015

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	\$ 55,413,000	\$ 54,096,165	\$ 52,991,795	\$ (1,104,370)
Licenses and permits	283,000	291,000	250,819	(40,181)
Fines, fees and forfeitures	2,715,000	2,575,000	2,491,127	(83,873)
Charges for services	5,180,500	5,418,100	6,636,106	1,218,006
Intergovernmental	1,540,000	2,101,000	2,822,687	721,687
Interest	100	100	739	639
Contributions	0	20,000	20,000	0
Other	1,995,000	2,480,235	450,702	(2,029,533)
Total revenues	67,126,600	66,981,600	65,663,975	(1,317,625)
EXPENDITURES				
Current				
General Government				
Commissioner's Office	1,127,000	1,127,000	1,057,475	69,525
Legal	150,000	165,200	165,068	132
Data Processing	914,100	914,100	804,353	109,747
Purchasing	258,900	258,900	223,200	35,700
Elections and Registrar	461,000	461,000	390,739	70,261
Tax Assessor	905,500	904,300	805,932	98,368
Tax Commissioner	1,457,000	1,457,000	1,359,157	97,843
Facilities	2,444,300	2,444,300	2,091,650	352,650
Human Resources	433,600	433,600	390,151	43,449
Engineering	960,200	1,072,300	1,054,865	17,435
County Administration	3,039,500	3,010,200	2,533,688	476,512
Judicial				
Superior Court	841,000	841,000	841,220	(220)
District Attorney	794,500	794,500	756,950	37,550
Public Defender	471,700	538,600	536,447	2,153
Clerk of Superior Court	1,457,300	1,457,300	1,335,589	121,711
Magistrate Court	865,500	865,500	760,949	104,551
Probate Court	984,500	984,500	896,136	88,364
Juvenile Court	1,264,300	1,344,300	1,314,003	30,297
Victim Assistance	286,700	286,700	255,882	30,818
Public Safety				
Sheriff and Jail	20,605,000	20,605,000	20,206,017	398,983
Coroner	121,200	121,200	99,713	21,487
Fire	8,729,000	8,729,000	8,314,191	414,809
Emergency Management	379,400	379,400	327,609	51,791
Emergency Medical Service	4,200,000	4,200,000	3,903,033	296,967
Animal Control	889,500	911,900	899,819	12,081
Public Works				
Highways and Streets	4,852,100	4,852,100	4,252,810	599,290
Health and Welfare				
Health Department	490,000	495,100	495,015	85
Mental Health	62,000	62,000	60,688	1,312
Senior Citizens Services	581,300	581,300	544,722	36,578
Indigent Care Services	568,700	568,700	414,920	153,780
Transit	848,600	848,600	787,082	61,518
Culture and Recreation				
Parks and Recreation	2,569,700	2,569,700	2,486,763	82,937
Roselawn	0	200	119	81
Libraries	825,000	841,500	841,375	125

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

BARTOW COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2015

	Budget			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current				
Housing and Development				
Permits and Inspections	\$ 440,900	\$ 440,900	\$ 367,852	\$ 73,048
County Agent	135,250	135,250	109,497	25,753
Forestry	20,000	20,000	17,656	2,344
Economic Development	170,000	170,000	155,536	14,464
Tourism	350,000	396,500	396,060	440
Keep Bartow Beautiful	27,000	28,000	26,441	1,559
Debt service				
General Government				
County Administration	90,000	40,000	26,393	13,607
Total expenditures	66,071,250	66,356,650	62,306,765	4,049,885
Excess (deficiency) of revenues over expenditures	1,055,350	624,950	3,357,210	2,732,260
Other financing sources (uses)				
Transfers in	1,505,000	1,635,000	1,150,000	(485,000)
Transfers out	(618,400)	(618,400)	(1,058,926)	(440,526)
Sale of capital assets	100,000	115,000	220,151	105,151
Contingency	(2,041,950)	(1,756,550)	0	1,756,550
Total other financing sources (uses)	(1,055,350)	(624,950)	311,225	936,175
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	3,668,435	3,668,435
Fund balances, January 1	0	0	18,154,638	18,154,638
Fund balances, December 31	\$ 0	\$ 0	\$ 21,823,073	\$ 21,823,073

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

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2015

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
ASSETS			
Current assets			
Cash and cash equivalents	\$ 11,840,671	\$ 2,212,491	\$ 14,053,162
Restricted assets			
Cash and cash equivalents	2,630,694	0	2,630,694
Accounts receivable (net)	1,450,357	464,942	1,915,299
Intergovernmental receivable	502,979	0	502,979
Inventories	398,683	0	398,683
Due from other funds	0	31,108	31,108
Total current assets	16,823,384	2,708,541	19,531,925
Noncurrent assets			
Capital assets			
Non-depreciable	12,785,581	1,855,662	14,641,243
Depreciable (net)	81,485,840	5,370,803	86,856,643
Total noncurrent assets	94,271,421	7,226,465	101,497,886
Total assets	111,094,805	9,935,006	121,029,811
DEFERRED OUTFLOWS OF RESOURCES			
Pension contributions subsequent to measurement date	251,825	230,000	481,825
Pension investment return differences	21,321	19,474	40,795
Deferred charges on refunding	25,668	0	25,668
Total deferred outflows of resources	298,814	249,474	548,288
LIABILITIES			
Current liabilities			
Payables			
Accounts	768,313	148,336	916,649
Intergovernmental	23,576	0	23,576
Accrued salaries and payroll liabilities	51,366	60,518	111,884
Compensated absences	57,218	65,278	122,496
Claims and judgements payable	70,722	52,536	123,258
Due to other funds	196,259	62,984	259,243
Notes payable	387,473	0	387,473
Closure and post-closure care costs	0	27,178	27,178
Liabilities payable from restricted liabilities			
Payables			
Retainages	290,456	0	290,456
Interest	124,662	0	124,662
Customer deposits	762,132	0	762,132
Revenue bonds payable	1,385,000	0	1,385,000
Total current liabilities	4,117,177	416,830	4,534,007

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

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2015

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
Noncurrent liabilities			
Net pension liability	\$ 971,924	\$ 887,690	\$ 1,859,614
Net OPEB obligation	1,628,286	1,209,584	2,837,870
Notes payable	107,779	0	107,779
Revenue bonds payable	10,859,261	0	10,859,261
Closure and post-closure care costs	0	6,766,762	6,766,762
Total noncurrent liabilities	13,567,250	8,864,036	22,431,286
Total liabilities	17,684,427	9,280,866	26,965,293
NET POSITION			
Net investment in capital assets	82,316,484	7,226,465	89,542,949
Restricted for:			
Debt service	488,446	0	488,446
Unrestricted	10,904,262	(6,322,851)	4,581,411
Total net position	<u>\$ 93,709,192</u>	<u>\$ 903,614</u>	<u>\$ 94,612,806</u>

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

BARTOW COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended December 31, 2015

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
OPERATING REVENUES			
Charges for sales and services	\$ 14,607,619	\$ 3,979,341	\$ 18,586,960
Other	29,143	175	29,318
Total operating revenues	14,636,762	3,979,516	18,616,278
OPERATING EXPENSES			
Costs of sales and services	7,729,799	1,562,275	9,292,074
Personal services	2,609,336	2,302,207	4,911,543
Depreciation	2,690,692	527,375	3,218,067
Total operating expenses	13,029,827	4,391,857	17,421,684
Operating income (loss)	1,606,935	(412,341)	1,194,594
Non-operating revenues (expenses)			
Intergovernmental revenue	32,077	0	32,077
Interest revenue	53,208	0	53,208
Interest expense	(209,846)	0	(209,846)
Total non-operating revenues (expenses)	(124,561)	0	(124,561)
Net income (loss) before capital contributions and transfers	1,482,374	(412,341)	1,070,033
Capital contributions			
Connection fees	301,473	0	301,473
Net income (loss) before transfers	1,783,847	(412,341)	1,371,506
Transfers in (out)			
Transfers in	536,768	973,405	1,510,173
Change in net position	2,320,615	561,064	2,881,679
Net position, January 1 (original)	91,798,811	1,078,179	92,876,990
Prior period adjustments	(410,234)	(735,629)	(1,145,863)
Net position, January 1 (restated)	91,388,577	342,550	91,731,127
Net position, December 31	\$ 93,709,192	\$ 903,614	\$ 94,612,806

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

BARTOW COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended December 31, 2015

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
Cash flows from operating activities:			
Receipts from customers	\$ 14,497,393	\$ 3,834,855	\$ 18,332,248
Payments to suppliers	(7,544,135)	(1,082,844)	(8,626,979)
Payments to employees	(2,443,850)	(2,252,887)	(4,696,737)
Other receipts	29,143	175	29,318
Net cash provided (used) by operating activities	4,538,551	499,299	5,037,850
Cash flows from non-capital financing activities:			
Receipts from other funds	13,352	0	13,352
Cash flows from capital and related financing activities:			
Receipt of capital contributions	301,473	0	301,473
Receipts from other funds	536,768	911,058	1,447,826
Receipts from other governments	32,077	0	32,077
Payments for acquisitions of capital assets	(2,766,928)	(889,349)	(3,656,277)
Payment of prior year capital related payables	(639,468)	0	(639,468)
Interest paid	(424,033)	0	(424,033)
Principal payments - promissory notes	(452,377)	0	(452,377)
Principal payments - bonds	(1,355,000)	0	(1,355,000)
Net cash provided (used) by capital and related financing activities	(4,767,488)	21,709	(4,745,779)
Cash flows from investing activities			
Interest received	3,879	0	3,879
Net increase (decrease) in cash and cash equivalents	(211,706)	521,008	309,302
Cash and cash equivalents, January 1	14,683,071	1,691,483	16,374,554
Cash and cash equivalents, December 31	\$ 14,471,365	\$ 2,212,491	\$ 16,683,856

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

BARTOW COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended December 31, 2015

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 1,606,935	\$ (412,341)	\$ 1,194,594
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	2,690,692	527,375	3,218,067
Landfill closure/postclosure costs	0	444,512	444,512
(Increase) decrease in accounts receivable	(126,377)	(144,486)	(270,863)
(Increase) decrease in inventories	52,220	0	52,220
(Increase) decrease in pension contributions subsequent to measurement date	1,066	974	2,040
(Increase) decrease in pension investment return differences	(21,321)	(19,474)	(40,795)
Increase (decrease) in accounts payable	111,456	26,356	137,812
Increase (decrease) in intergovernmental payable	7,078	0	7,078
Increase (decrease) in claims and judgements payable	14,910	8,563	23,473
Increase (decrease) in customer deposits	16,151	0	16,151
Increase (decrease) in accrued payroll liabilities	9,647	13,227	22,874
Increase (decrease) in net pension liability	(86,401)	(78,913)	(165,314)
Increase (decrease) in net OPEB obligation	262,495	133,506	396,001
Total adjustments	2,931,616	911,640	3,843,256
Net cash provided (used) by operating activities	\$ 4,538,551	\$ 499,299	\$ 5,037,850
Cash and cash equivalents reconciliation			
Cash and cash equivalents	\$ 11,840,671	\$ 2,212,491	\$ 14,053,162
Restricted assets			
Cash and cash equivalents	2,630,694	0	2,630,694
	\$ 14,471,365	\$ 2,212,491	\$ 16,683,856

Noncash investing, capital, and financing activities:

Contributions of capital assets from governmental activities totaled \$62,347 for the year ended December 31, 2015.

Acquisition of capital assets through payables totaled \$470,878 for the year ended December 31, 2015.

Capitalized construction period interest totaled \$210,031 for the year ended December 31, 2015.

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

BARTOW COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
December 31, 2015

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 4,145,401
Taxes receivable, net	<u>3,370,723</u>
Total assets	<u><u>\$ 7,516,124</u></u>
LIABILITIES	
Due to other agencies	<u><u>\$ 7,516,124</u></u>

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

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

1. Description of Government Unit

Bartow County, Georgia (the County) is a political subdivision of the State of Georgia created by legislative act in 1832. The County is governed by an elected Commissioner who is governed by State statutes and regulations.

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

2. Summary of Significant Accounting Policies

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 Bartow 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.

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.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

Blended Component Units – Blended component units, although legally separate entities, are, in substance, part of the Government's operations.

Bartow County Resource Recovery Development Authority – The Bartow County Resource Recovery Development Authority is governed by a five-member board appointed by the County Commissioner. Although it is separate from the County being a body corporate and politic and an instrumentality of the State of Georgia, the Authority is reported as if it were part of the primary government because its sole purpose is to finance, construct and to a limited degree operate the new Bartow County landfill. Because of its limited activity, separate financial statements are not prepared for the Authority.

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.

Bartow County Health Department – The Bartow County Health Department is responsible for providing environmental and physical health services to the citizens of Bartow County. Bartow County Board of Health was created by a state legislative act. It is operated under a seven member board and a full-time executive director. The County by virtue of its appointments and the presence of the County Commissioner on the Board controls a majority of Board of Health governing positions. Although the County does not have the authority to approve or modify the Board of Health's operational and capital budget, it does have the ability to control the amount of funding it provides to the Board of Health. Such funding is significant to the overall operations of the Board of Health. The Health Department's fiscal year end is June 30. A copy of the Bartow County Health Department's financial statements can be obtained from 100 Zena Drive, Cartersville, Georgia 30121.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

Certain county officials collect and disburse taxes, fees, fines, and other trust and agency receipts. Separate records of accountability are maintained for such receipts. For purposes of this report, these records are included as a part of agency funds with remittances to the General Fund from these officials recorded as revenue. Operating costs for these officials are included as a part of the County's General Fund. These units include:

Tax Commissioner	Probate Court
Sheriff	Superior Court
Magistrate Court	Juvenile Court

Related Organizations

The County's governing body is also responsible for appointing the members of the board of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. Principal bodies excluded due to the County's limited accountability are the following Bartow County authorities and boards:

Board of Family and Children Services
Cartersville-Bartow County Joint Development Authority
Cartersville-Bartow County Second Joint Development Authority
Development Authority of Bartow County
Community Service Board

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.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

C. Basis of Presentation – Government-wide Financial Statements, continued

As discussed earlier, the government has one discretely presented component unit. While it is not considered to be a major component unit, it is 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.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. 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.

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.

2014 SPLOST Debt Service Fund – accounts for the resources accumulated and payments made for principal and interest on the Series 2013 Bartow County, Georgia General Obligation Sales Tax Bonds.

2007 SPLOST Capital Projects Fund – accounts for the proceeds of a 1 percent local option sales tax approved in 2007 for a period of time not to exceed six years for the purpose of financing long-term projects.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

2014 SPLOST Capital Projects Fund – accounts for the proceeds of a 1 percent local option sales tax approved in 2011 for a period of time not to exceed six years for the purpose of financing long-term projects.

The County reports the following major proprietary funds:

Water and Sewer Enterprise Fund – accounts for the activities of the County's water and sewer systems. The system includes sewage treatment plants, sewage pumping stations and collection systems, and the water distribution system.

Solid Waste Enterprise Fund – accounts for the activities of the County's solid waste disposal services for the residences of Bartow County.

Additionally, the government reports the following fund types:

Governmental 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.

Debt Service Funds – accounts for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

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

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

Fiduciary Fund Types

Agency Funds – Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. These funds are used to account for assets that are held either for the County or 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 so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

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 so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

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.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

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. The principal operating revenues of the Water and Sewer and Solid Waste Funds are charges to customers for sales and services. Operating expenses for enterprise 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.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

G. Budgetary Information

An operating budget is legally adopted each fiscal year for the General Fund and the Special Revenue and Debt Service Funds on a basis consistent with generally accepted accounting principles.

In accordance with the Georgia Code, the County has project length balanced budgets for all Capital Projects Funds.

All annual appropriations lapse at fiscal year-end. The level of control (the level on which expenditures may not exceed appropriations) for each legally adopted annual operating budget is the department level. During the year, supplemental appropriations are approved by the Commissioner to cover unforeseen expenditures and are funded out of contingency accounts, from favorable revenue and expenditure variances or unappropriated fund balances.

The annual budget cycle begins in the fall of the preceding year when budget requests are submitted to the administrative staff. The County Commissioner advertises and conducts public hearings on the proposed budget in compliance with state law and adopts a final budget as soon as practicable after January 1.

H. Cash and Investments

The county's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, and other short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the proprietary fund type statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

H. Cash and Investments, continued

The statutes of the State of Georgia authorize the County to invest in U.S. Government obligations; obligations fully insured or guaranteed by the U. S. Government or by a government agency of the United States; obligations of any Corporation of the U. S. Government; State of Georgia obligations and other States; obligations of other counties, municipal corporations and political subdivisions of the State of Georgia; repurchase agreements when collateralized by U.S. Government or agency obligations; prime banker's acceptances; certificates of deposit or time deposit of any national state bank or savings and loan which have deposits insured by the FDIC or FSLIC; and pooled investment programs sponsored by the State of Georgia for the investment of local government funds.

In accordance with the provisions of GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, the County has reported the investments at fair value. Money market investments and those investments which had a remaining maturity at the time of purchase of one year or less are recorded at amortized cost or cost plus accrued interest, which approximates fair value. The fair value of all other investments are calculated using quoted market prices because these prices have been determined to be the most reliable and verifiable and are the most understood by investors, creditors and other users of financial information.

All investment income including changes in the fair market value of investments has been reported as revenue in the operating statements.

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.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

J. Inventories

Certain governmental fund-types had a de minimis amount of expendable supplies on hand at year end. Accordingly, none are shown on the balance sheets at year end. The County uses the purchase method of accounting for the purchase of materials and supplies or services. These items are charged directly to the expenditure account. Enterprise fund inventories are stated at cost on the basis of inventories first in, first out (FIFO) method of accounting. Enterprise fund inventories consist of expendable supplies (i.e. pipe, meters) held for consumption.

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepaid items. 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 (e.g. roads, bridges, sidewalks, culverts and similar items), are reported in the applicable governmental or business type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 and an estimated useful life in excess of two years. Roads, bridges and culverts are defined by the County as projects with an individual cost of \$100,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The County has included all of its infrastructure assets (roads, bridges and culverts) regardless of acquisition date using actual costs or estimated costs using the backtracking method.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

L. Capital Assets, continued

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed. The amount of interest capitalized is calculated by offsetting interest expense incurred (from the date of borrowing until completion of the project) with interest earned on investment proceeds over the same period.

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

	Useful Life in Years
Land	N/A
Intangibles	N/A
Buildings and structure	25-50
Land improvements	10-20
Vehicles	5
Machinery and equipment	5-20
Infrastructure	20-50
Distribution system	30-50

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. The County reports deferred outflows of resources for deferred charges on bond refunding and their defined benefit pension plans. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

M. Deferred Outflows/Inflows of Resources, continued

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 two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

P. Restricted Assets and Restricted Net Position

Restricted assets of the Water and Sewer Fund represent certain resources set aside for construction and the repayment of revenue bonds because they are maintained in a separate bank account and their use is limited.

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 restriction.

Q. Fund Balances – Governmental Funds

Bartow 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 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 Commissioner, 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.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

Q. Fund Balances – Governmental Funds, continued

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 Commissioner or his designee. Assigned Fund Balance differs from Committed Fund Balance in that assignments do not require a resolution. Through resolution, the Commissioner has authorized the County Administrator or Chief Financial Officer to assign fund balances.

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. It is the County's target to maintain an unassigned fund balance of not less than three months operating expenses.

R. Compensation for Future Absences

Annual leave is earned at the rate of ten days during the first five years of service, fifteen days per year after five years of service, and twenty days per year after fourteen years of service for the remainder of employment. There is no requirement that annual leave be taken. Upon termination, all employees are paid for all accumulated annual leave up to a maximum of two hundred hours. For the Government's government-wide financial statements and proprietary fund financial statements, an expense and a liability for compensated absences and the salary-related payments are recorded as leave is earned.

Sick leave is earned at the rate of four hours per month and is allowed to accumulate up to ninety days. Unused sick leave is forfeited upon termination of employment. It is not considered practical to determine the actual liability for sick leave. Therefore, accrued sick leave is not reported in the County's financial statements. It is not expected that any unrecorded sick pay benefits will exceed a normal year's accumulation.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

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, as well as prepaid bond insurance, 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. Prepaid bond insurance is reported as deferred charges and amortized over the term of the debt. Issuance costs are recognized during the current period.

In the fund financial statements, governmental fund types, bond premiums and discounts, as well as issuance costs, 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. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Restated Pension Plan for Bartow County employees (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

V. Use of Estimates in the Preparation of the Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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. The County has no 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 statutes authorize the government to invest in obligations of the United States Treasury (100%) and of its agencies and instrumentalities (80%); bonds or certificates of indebtedness of this state and of its agencies and instrumentalities (25%); certificates of deposits of banks insured by FDIC (75%); prime bankers' acceptances (10%); the State of Georgia Local Government Investment Pool (100%); repurchase agreements (25%); bonds, debentures, notes or other evidence of indebtedness of any solvent corporation subject to certain conditions (0%).

Concentration of Credit Risk

Bartow County places no limit on the amount it may invest in any one issuer.

Foreign currency risk

The County has no investments denominated in a foreign currency.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

3. Deposit and Investment Risk (continued)

At December 31, 2015, the County's investments in securities had the following maturities and credit ratings:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Average Maturity (in months)</u>	<u>Credit Rating (1)</u>
Repurchase agreements	\$ 1,765,525	150	A to A-1

(1) - Standard and Poor's

4. Accounts Receivable

Net accounts receivable at December 31, 2015 consist of the following:

Primary Government:

Major Funds

General Fund	\$ 5,550,636	
Less: Allowance for Uncollectible Accounts	<u>(4,028,970)</u>	\$ 1,521,666

Water and Sewer Fund	2,213,949	
Less: Allowance for Uncollectible Accounts	<u>(763,592)</u>	1,450,357

Solid Waste Enterprise Fund	620,279	
Less: Allowance for Uncollectible Accounts	<u>(155,337)</u>	464,942

Nonmajor Funds

Emergency Telephone Special Revenue Fund		<u>234,247</u>
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Total primary government		<u><u>\$ 3,671,212</u></u>
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Bartow County Health Department Component Unit		<u><u>\$ 28,980</u></u>
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BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

5. Intergovernmental Receivables

Intergovernmental receivables at December 31, 2015 consist of the following:

Primary Government:

Major Funds

General Fund

United States Department of Justice	\$ 24,494	
Criminal Justice Coordinating Council	86,950	
Georgia Department of Transportation	199,053	
Georgia Department of Human Services	11,428	
Georgia Department of Corrections	525	
Georgia Emergency Management Agency	18,750	
Georgia Governor's Office of Highway Safety	27,454	
Transit Alliance Group - Georgia DHS	16,897	
Atlanta-Carolinas HIDTA	6,273	
Etowah Housing Authority	3,829	
Bartow County Health Department	380	
Bartow-Cartersville Joint Development Authority	637,933	
Chattooga County, Georgia	126,405	
Gordon County, Georgia	65,666	
City of Adairsville, Georgia	14,094	
City of Cartersville, Georgia	50,646	
City of Emerson, Georgia	8,860	
City of Euahlee, Georgia	12,173	
City of Kingston, Georgia	3,532	
Water and Sewer Enterprise Fund		
Georgia Department of Community Affairs	395,200	
Georgia Environmental Facilities Authority	<u>107,779</u>	\$ 1,818,321

Nonmajor Funds

Drug Abuse Education Special Revenue Fund

City of Adairsville, Georgia	1,229
City of Cartersville, Georgia	598
City of Emerson, Georgia	310
City of Euahlee, Georgia	142

Crime Victim Assistance Special Revenue Fund

Appling County Magistrate Court	18
City of Adairsville, Georgia	493
City of Cartersville, Georgia	783
City of Emerson, Georgia	791
City of Euahlee, Georgia	198
City of Kingston, Georgia	61

County Jail Special Revenue Fund

City of Adairsville, Georgia	899	
City of Cartersville, Georgia	1,778	
City of Emerson, Georgia	1,475	
City of Euahlee, Georgia	461	
City of Kingston, Georgia	<u>121</u>	<u>9,357</u>

Total primary government		<u><u>\$ 1,827,678</u></u>
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BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

5. Intergovernmental Receivables (continued)

Bartow County Health Department Component Unit		
Georgia Department of Public Health	\$ 117,611	
Floyd County Health Department	19,739	
Bartow County, Georgia	<u>26,180</u>	<u>\$ 163,530</u>
Total Bartow County Health Department Component Unit		<u><u>\$ 163,530</u></u>

6. Property Taxes

Property tax rates are set by the County Commissioner 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 2015, based upon the assessments as of January 1, 2015, were levied on July 24, 2015, billed on October 1, 2015, and due on December 1, 2015. Tax liens may be issued 60 days after the due date.

Taxes receivable as of December 31, 2015, consist of property taxes for seven years as follows:

Year of Levy	
2015	\$ 1,472,377
2014	155,613
2013	21,273
2012	53,747
2011	5,850
2010	742
2009	<u>70</u>
	1,709,672
Less allowance for uncollectible	<u>(111,150)</u>
Total	<u><u>\$ 1,598,522</u></u>

\$3,378,208 of sales taxes, \$78,183 of excise taxes, \$170,791 of franchise taxes, \$41,320 in alcoholic beverage taxes, and \$70,437 of hotel/motel tax are also included in taxes receivable.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

7. Interfund Receivables and Payables

A summary of interfund receivables and payables as of December 31, 2015 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Water & Sewer	\$ 191,593
	Nonmajor Governmental	4,706
Solid Waste	General	31,108
Nonmajor Governmental	General	15,960
	Water & Sewer	4,666
	Solid Waste	62,984
	Nonmajor Governmental	17,043
		<u>\$ 328,060</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.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

8. Interfund Transfers

A summary of interfund transfers as of December 31, 2015 is as follows:

<u>Transfer Out Fund</u>	<u>Transfer In Fund</u>	<u>Amount</u>
General	Nonmajor Governmental	\$ 1,058,926
2014 SPLOST	2014 SPLOST Debt Service	4,426,542
	Water and Sewer	536,768
	Solid Waste	911,058
Nonmajor Governmental	General	<u>1,150,000</u>
		8,083,294
Transfers of capital assets		
Governmental Activities	Solid Waste	<u>62,347</u>
		<u><u>\$ 8,145,641</u></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 if the interfund transfer is within the governmental fund group or business-type fund group.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

9. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2015, was as follows:

	Balance 12/31/2014	Increases	Decreases	Balance 12/31/2015
Governmental activities				
Nondepreciable assets				
Land	\$ 33,579,828	\$ 1,797,586	\$ (62,347)	\$ 35,315,067
Construction in progress	10,467,894	10,180,594	(11,438,082)	9,210,406
Total nondepreciable assets	44,047,722	11,978,180	(11,500,429)	44,525,473
Depreciable assets				
Buildings	91,717,203	3,068,998	0	94,786,201
Land improvements	1,959,678	31,029	0	1,990,707
Vehicles and equipment	31,571,062	3,314,022	(1,166,049)	33,719,035
Infrastructure	360,125,275	8,751,107	(5,215,667)	363,660,715
Total depreciable assets	485,373,218	15,165,156	(6,381,716)	494,156,658
Less accumulated depreciation				
Buildings	(17,164,424)	(1,649,445)	0	(18,813,869)
Land improvements	(106,996)	(67,339)	0	(174,335)
Vehicles and equipment	(19,152,915)	(2,395,452)	1,106,070	(20,442,297)
Infrastructure	(219,123,239)	(8,769,181)	25,375	(227,867,045)
Total accumulated depreciation	(255,547,574)	(12,881,417)	1,131,445	(267,297,546)
Total depreciable assets, net	229,825,644	2,283,739	(5,250,271)	226,859,112
Governmental activities capital assets, net	\$ 273,873,366	\$ 14,261,919	\$ (16,750,700)	\$ 271,384,585
Business-type activities				
Nondepreciable assets				
Land	\$ 5,395,984	\$ 98,038	\$ 0	\$ 5,494,022
Construction in progress	10,309,285	3,643,119	(4,805,183)	9,147,221
Total nondepreciable assets	15,705,269	3,741,157	(4,805,183)	14,641,243
Depreciable assets				
Buildings	2,703,122	263,903	0	2,967,025
Land improvements	14,205,087	0	0	14,205,087
Distribution system	111,692,044	4,507,235	0	116,199,279
Vehicles and equipment	8,592,923	872,666	0	9,465,589
Total depreciable assets	137,193,176	5,643,804	0	142,836,980
Less accumulated depreciation				
Buildings and improvements	(961,565)	(68,839)	0	(1,030,404)
Land improvements	(12,635,702)	(83,666)	0	(12,719,368)
Distribution system	(33,234,059)	(2,590,680)	0	(35,824,739)
Vehicles and equipment	(5,750,699)	(655,127)	0	(6,405,826)
Total accumulated depreciation	(52,582,025)	(3,398,312)	0	(55,980,337)
Total depreciable assets, net	84,611,151	2,245,492	0	86,856,643
Business-type activities capital assets, net	\$ 100,316,420	\$ 5,986,649	\$ (4,805,183)	\$ 101,497,886

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

9. Capital Assets (continued)

Activity for the discretely presented component unit is as follows:

	Balance 7/1/2014	Increases	Decreases	Balance 6/30/2015
Health Department				
Depreciable assets				
Machinery and equipment	\$ 26,350	\$ 0	\$ 0	\$ 26,350
Less accumulated depreciation				
Machinery and equipment	(14,645)	(5,270)	0	(19,915)
Total depreciable assets, net	<u>\$ 11,705</u>	<u>\$ (5,270)</u>	<u>\$ 0</u>	<u>\$ 6,435</u>

Depreciation expense was charged to functions/programs as follows:

Primary Government

Governmental activities

General Government	\$ 448,606
Judicial	17,941
Public Safety	2,263,591
Public Works	9,364,970
Health and Welfare	95,784
Culture and Recreation	683,116
Housing and Development	7,409
Total depreciation expense for governmental activities	<u>\$ 12,881,417</u>

Business-type activities

Water and Sewer	\$ 2,690,692
Solid Waste	527,375
Total depreciation expense for business-type activities	<u>\$ 3,218,067</u>

Health Department Component Unit

\$ 5,270

	Governmental Activities	Business-type Activities	Component Unit
Current year depreciation expense	\$ 12,881,417	\$ 3,218,067	\$ 5,270
Prior accumulated depreciation on assets transferred between governmental, business-type activities, and component unit	0	180,245	0
Additions to accumulated depreciation	<u>\$ 12,881,417</u>	<u>\$ 3,398,312</u>	<u>\$ 5,270</u>

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

10. Short-Term Tax Anticipation Notes

On May 5, 2015, the County issued \$8,900,000 in tax anticipation notes for cash flow purposes. The notes bore interest at a rate of 1.00% (true interest cost (TIC) of 0.45%) and was paid on December 30, 2015 from 2015 property tax revenues collected between September and December. Principal and interest amounts repaid were \$8,926,393 (net of premiums). The borrowings were allocated to the General Fund.

Short-term debt activity for the year ended December 31, 2015, was as follows:

	<u>Balance</u> <u>12/31/2014</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Balance</u> <u>12/31/2015</u>
Tax anticipation notes	\$ 0	\$ 8,900,000	\$ 8,900,000	\$ 0

11. Long-Term Debt

Governmental Activities

General Obligation Bonds

The County issues general obligation bonds to provide funds to pay, or to be applied or contributed toward, the cost of constructing, improving, expanding and extending public roads, highways, streets and related facilities as well as the acquisition, construction, improvement and expansion of park and recreation facilities, and water system improvement.

General obligation bonds are direct obligations of the County and are payable from the levy of an ad valorem tax, without limitation as to rate or amount, levied on all taxable property, including all real property, within the County subject to taxation for general obligation bond purposes. In certain instances specific revenues are pledged for servicing the debt, but the full faith, credit and taxing power of the County is ultimately responsible.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

11. Long-Term Debt (continued)

Governmental Activities, continued

General Obligation Bonds, continued

Cartersville Development Authority Revenue Bonds, Series 2013: On October 2, 2013, the County received \$5,485,000 into a Project Trust Fund pursuant to a bond closing by the Cartersville Development Authority. The County is responsible for paying the debt service on the Bonds. The Cartersville Development Authority Revenue Bonds (Bartow County Project), Series 2013 (the "Bonds"), were issued by the Cartersville Development Authority (the Authority), a public body corporate and politic of the State of Georgia. The proceeds from the sale of the Bonds will be used for the purpose of (i) financing all or a portion of the costs of the Burnt Hickory Extension Project (the "Project"); and (ii) paying the costs of the issuance of the Bonds.

The Bonds are limited obligations of the Authority. The County is required to pay SPLOST proceeds to the Authority to be used to pay debt service on the Bonds pursuant to an amended and restated intergovernmental contract, dated as of October 1, 2013, between the Authority and the County.

The Bonds are payable in annual installments ranging from \$1,790,000 to \$1,865,000 commencing March 1, 2018 through March 1, 2020; interest at 2.00% is paid semi-annually on March 1st and September 1st. As the County is responsible for 100% of the issue, under the related documents to make payments to the Authority sufficient to pay principal and interest on the Bonds, the related transactions, including the liability for the bonds, have been recorded in the County's financial statements. As of December 31, 2015, the revenue bonds had an outstanding balance of \$5,485,000.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

11. Long-Term Debt (continued)

Governmental Activities, continued

General Obligation Bonds, continued

General Obligation Sales Tax Bonds, Series 2013: In May 2013, the County issued Series 2013 General Obligation Sales Tax Bonds in the amount of \$30,000,000. The bonds bear interest at 5.00% and will be repaid in principal installments of \$4,715,000 to \$5,350,000 beginning in March 2015 and ending in March 2020. The bonds are being issued to fund (i) cost of certain capital outlay projects of Bartow County Georgia, (ii) capitalized interest on the Series 2013 Bonds, and (iii) the costs of issuance of the Series 2013 Bonds. The Bonds are general obligations of Bartow County, Georgia and are payable first from a 1% special purpose local option sales and use tax collected within Bartow County, Georgia and second from the levy of an ad valorem tax, without limitation as to rate or amount, on all property within Bartow County, Georgia subject to taxation for bond purposes. As of December 31, 2015, the bonds had an outstanding balance of \$25,285,000.

The annual requirements to amortize general obligation bonds payable as of December 31, 2015 are as follows:

Year Ending December 31,	Principal	Interest	Total
2016	\$ 4,805,000	\$ 1,055,975	\$ 5,860,975
2017	4,910,000	885,700	5,795,700
2018	6,825,000	694,075	7,519,075
2019	7,015,000	452,725	7,467,725
2020	7,215,000	152,400	7,367,400
Totals	\$ 30,770,000	\$ 3,240,875	\$ 34,010,875

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

11. Long-Term Debt (continued)

Governmental Activities, continued

Contracts Payable

Bartow-Cartersville Joint Development Authority Revenue Bond, Series 2005: On December 13, 2005, the Bartow-Cartersville Joint Development Authority Revenue Bond, Series 2005 were issued by the Bartow-Cartersville Joint Development Authority, a public body corporate and politic of the State of Georgia. Through an intergovernmental agreement, the City of Cartersville and Bartow County are each responsible for 50% of the issue. The proceeds from the sale of the Bonds will be used for the purpose of (1) to provide permanent financing for the costs of acquiring and developing land to be used as a site for a new industrial park (the "Project"), and (2) to pay the costs of issuance of the Series 2005 Bonds.

The Bonds are limited obligations of the Authority. The County's portion of the Bonds are payable solely from payments to be made by the County pursuant to an intergovernmental contract, dated as of December 1, 2005 (the "Contract"), between the Authority and the County. Under the terms of the Contract, the County will agree to make payments to the Authority in amounts sufficient to enable the Authority to pay fifty percent (50%) of the principal of, premium, if any, and interest on the Series 2005 Bonds when due. The County's obligation to make the payments required by the Contract is absolute and unconditional and will not expire so long as any of the Series 2005 Bonds remain outstanding and unpaid.

The Bonds are payable in annual installments ranging from \$475,000 to \$1,240,000 commencing November 1, 2008 through November 1, 2026; interest rates range from 5.00% to 5.91% and is paid semi-annually on May 1st and November 1st. As the County is responsible for 50% of the issue, under the related documents to make payments to a trustee sufficient to pay principal and interest on the bonds, the related transactions, including the liability for the bonds, have been recorded in the County's financial statements as contracts payable. During 2015, the contracts were paid in full. The County has entered into an intergovernmental contract with the Bartow-Cartersville Joint Development Authority regarding the reimbursement of amounts paid by the County. See Note 20 for additional information.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

11. Long-Term Debt (continued)

Governmental Activities, continued

Contracts Payable, continued

City of Cartersville Building Authority Revenue Bonds, Series 2008: On March 5, 2008, the City of Cartersville Building Authority Revenue Bonds, Series 2008 were issued by the City of Cartersville Building Authority, a public body corporate and political of the State of Georgia. The County and City of Cartersville received \$4,360,000 into a Project Trust Fund pursuant to a bond closing by the Cartersville Building Authority. Through the original intergovernmental agreement, each governmental entity was responsible for the issue as follows: County 35.29%; City of Cartersville 64.71%. The proceeds from the sale of the Bonds will be used for the purpose of (i) financing all or a portion of the costs of the acquisition, construction, development and equipping of certain utility infrastructure (the "Project"); and (ii) paying the costs of the issuance of the Bonds.

The Bonds are limited obligations of the Authority. The County's portion of the Bonds are payable solely from payments to be made by the County pursuant to an intergovernmental agreement, dated as of March 1, 2008 (the "Contract"), between the Authority and the County. The County's obligation to make payment to the Authority sufficient in time and amount to enable the Authority to pay the principal of and interest on the Bonds is absolute and unconditional, is secured by a pledge of the County's full faith and credit and taxing powers and will not expire so long as any of the Bonds remain outstanding and unpaid. These funds are primarily to be used to extend utility service to an industrial park being developed by the Bartow-Cartersville Joint Development Authority.

The Bonds are payable in annual installments ranging from \$185,000 to \$345,000 commencing February 1, 2012 through February 1, 2028; interest at 3.83% is paid semi-annually on February 1st and August 1st. As the County is responsible for 35.29% of the issue, under the related documents to make payments to a trustee sufficient to pay principal and interest on the bonds, the related transactions, including the liability for the bonds, have been recorded in the County's financial statements as contracts payable.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

11. Long-Term Debt (continued)

Governmental Activities, continued

Contracts Payable, continued

On July 18, 2014, the first amendment to the lease agreement changed the terms of the original lease agreement to make the County 100% responsible for the issue. Therefore, 100% of the remaining balance has now been recorded on the County's financial statements as contracts payable. The outstanding balance of the contracts payable at December 31, 2015 is \$3,580,000. The County has entered into an intergovernmental contract with the Bartow-Cartersville Joint Development Authority regarding the reimbursement of amounts paid by the County. See Note 18 for additional information.

City of Cartersville Building Authority Revenue Refunding Bonds, Series 2012: On October 1, 2012, the City of Cartersville Building Authority Revenue Bonds (Utility Systems Project), Series 2004 were refunded through the \$7,610,000 issuance of the Cartersville Building Authority Refunding Revenue Bond, Series 2012. Through an intergovernmental agreement, the City of Cartersville and Bartow County are each responsible for 50% of the issue. The City of Cartersville Building Authority Revenue Refunding Bonds, Series 2012 (the "Bonds"), were issued by the Cartersville Building Authority (the Authority), a public body corporate and politic of the State of Georgia. The proceeds from the sale of the Bonds will be used for the purpose of (i) refinancing the costs of acquiring, constructing, and installing sewer system, natural gas system, and water system utility improvements (the "System Properties"), and (ii) financing related costs

The Bonds are limited obligations of the Authority. The Bonds are payable solely from payments to be made by the County pursuant to an Intergovernmental Contract, dated as of November 1, 2004 (the "Contract"), between the Authority and the County. The County's obligation to make payment to the Authority sufficient in time and amount to enable the Authority to pay the principal of and interest on the Bonds is absolute and unconditional, is secured by a pledge of the County's full faith and credit and taxing powers and will not expire so long as any of the Bonds remain outstanding and unpaid.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

11. Long-Term Debt (continued)

Governmental Activities, continued

Contracts Payable, continued

The Bonds are payable in annual installments ranging from \$675,000 to \$3,520,000 commencing April 1, 2013 through April 1, 2019; interest at 1.95% is paid semi-annually on April 1st and October 1st. As the County is responsible for 50% of the issue, under the related documents to make payments to a trustee sufficient to pay principal and interest on the bonds, the related transactions, including the liability for the bonds, were recorded in the County's financial statements as contracts payable. The outstanding balance of the contracts payable at December 31, 2015 is \$2,802,500. The County has entered into an intergovernmental contract with the Bartow-Cartersville Joint Development Authority regarding the reimbursement of amounts paid by the County. See Note 18 for additional information.

The annual requirements to amortize contracts payable as of December 31, 2015 are as follows:

Year Ending December 31,	Principal	Interest	Total
2016	\$ 555,000	\$ 184,331	\$ 739,331
2017	572,500	169,201	741,701
2018	590,000	153,543	743,543
2019	2,000,000	123,825	2,123,825
2020	250,000	97,282	347,282
2021-2025	1,420,000	330,719	1,750,719
2026-2028	995,000	58,121	1,053,121
Totals	<u>\$ 6,382,500</u>	<u>\$ 1,117,022</u>	<u>\$ 7,499,522</u>

Certificate of Participation

The County has entered into an interest rate swap agreement for \$1,855,000 of its fixed rate 1998 A Grantor Trust Certificate of Participation for the outstanding period of the COPS. Based on the swap agreement, the County pays a synthetic variable rate to the counter party to the swap. In return, the counter party owes the County interest based on a fixed rate that matches the rate required by the COPS. Only the net difference in interest payments is actually exchanged with the counter party. The \$1,855,000 in COPS principal is not exchanged; it is the initial notional amount upon which the interest payments are calculated.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

11. Long-Term Debt (continued)

Governmental Activities, continued

Certificate of Participation, continued

The interest rate swap agreement does not affect the obligation of the County under the indenture to pay the principal of, and fixed interest on, the 1998 COPS. However, during the term of the swap agreement, the County effectively pays a variable rate on the debt. The debt service requirements to maturity for these lease obligations (presented in this note) are based on the variable rate in effect at year-end. The county will be exposed to fixed rates if the counter party to the swap defaults or if the swap agreement is terminated. A termination or default of the swap agreement may also result in the County making or receiving a termination or default payment, generally equal to the fair value of the swap agreement at the time of termination. This agreement matures on June 1, 2028, at the same time as the certificates of participation. The fixed rate on the certificates is 4.75%. The variable (floating) rate of interest is based on the Securities Industry and Financial Markets Associations (SIFMA) Municipal Swap Index (plus a 31 basis points spread). The rate at December 31, 2015 is 3.20%.

Swap Payments and Associated Debt

Using interest rates as of December 31, 2015, principal and interest requirements of the debt and net swap payments for the term of the swap and the debt are as follows. As rates vary, net swap payments will vary.

Year Ending December 31,	Fixed Rate COPS		Interest Rate Swaps, Net	Total
Principal	Interest			
2016	\$0	\$ 88,112	\$ (59,360)	\$ 28,752
2017	0	88,112	(59,360)	28,752
2018	0	88,112	(59,360)	28,752
2019	0	88,112	(59,360)	28,752
2020	0	88,112	(59,360)	28,752
2021-2025	0	440,563	(296,800)	143,763
2026-2028	1,855,000	212,939	(143,453)	69,486
Totals	\$1,855,000	\$ 1,094,062	\$ (737,053)	\$ 357,009

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

11. Long-Term Debt (continued)

Business-Type Activities

Revenue Bonds

Revenue bonds have been issued for business-type activities and are comprised of the following individual issues at December 31, 2015:

Water and Sewerage Revenue Refunding Bonds, Series 2010: On May 26, 2010, the County issued Water and Sewerage Bonds in the amount of \$6,995,000, due in annual installments of \$300,000 to \$1,190,000 through September 1, 2018, with an interest rate of 2.40% (\$1,545,000 outstanding). All proceeds were used to advance payment on previously issued debts of the County. On May 26, 2010, the County deposited \$6,936,688, \$6,080,112 of bond proceeds plus an additional deposit of \$856,576, from the prior sinking fund, into escrow pursuant to the bond closing. This amount was sufficient to refund the outstanding principal of the Water and Sewerage Revenue Refunding Bonds, Series 1999, total principal outstanding, \$2,070,000, plus additional interest in the amount of \$36,024, and the Water and Sewerage Revenue Refunding Bonds, Series 2002, total principal outstanding \$4,690,000, plus additional interest in the amount of \$99,664 and a premium in the amount of \$41,000. All remaining proceeds were used for advance payment of the 1996 GEFA note payable. As of December 31, 2015, the bonds had an outstanding balance of \$1,545,000.

Water and Sewerage Revenue Refunding and Improvement Bonds, Series 2012: On June 7, 2012, the County issued Water and Sewerage Bonds in the amount of \$11,110,000, due in annual installments of \$135,000 to \$1,210,000 through 2031, with an interest rate of 2.00% to 5.00% (\$9,910,000 outstanding). The total proceeds of the issue were \$12,073,076, \$11,110,000 plus a premium of \$963,076. Total debt issue costs in the amount of \$262,130 were incurred to issue the bonds. On June 7, 2012, a total of \$4,804,359 was used for advance payment of 3 GEFA notes payable, the remaining \$7,185,391 was deposited into the 2012 Project Fund Account to be used for future expansion of the water and sewerage system in accordance with the bond resolution and to pay debt issue costs. As of December 31, 2015, the bonds had an outstanding balance of \$9,910,000.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

11. Long-Term Debt (continued)

Business-Type Activities, continued

Revenue Bonds, continued

The annual requirements to amortize revenue bonds payable as of December 31, 2015 are as follows:

Year Ending December 31,	Principal	Interest	Total
2016	\$ 1,385,000	\$ 373,985	\$ 1,758,985
2017	1,420,000	335,555	1,755,555
2018	1,460,000	296,135	1,756,135
2019	1,500,000	255,305	1,755,305
2020	1,560,000	195,305	1,755,305
2021-2025	2,685,000	443,155	3,128,155
2026-2030	1,360,000	140,938	1,500,938
2031	85,000	2,678	87,678
Totals	<u>\$ 11,455,000</u>	<u>\$ 2,043,056</u>	<u>\$ 13,498,056</u>

Notes Payable

The County has entered into a borrowing with the Georgia Environmental Facilities Authority for expansion of the County's water and sewer system. The original amount of the borrowing was \$4,068,132, with a total outstanding balance of \$387,473 at December 31, 2015. Monthly installments of principal and interest are due through October 1, 2016; interest at 3.00%.

The County has entered into a borrowing with the Georgia Environmental Facilities Authority for expansion of the County's water and sewer system. The note is authorizes borrowings up to \$2,960,000. As of December 31, 2015, the note has a balance of \$107,779 and is still in the draw down phase. Therefore, a future payment schedule has not been established. The note requires interest only payments until the earlier of October 1, 2016, the completion date, or the date that the loan is fully disbursed. The note bears an interest rate of 0.52%. The maturity schedule below does not include this note.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

11. Long-Term Debt (continued)

Business-Type Activities, continued

Notes Payable, continued

The annual requirements to amortize notes payable as of December 31, 2015, are as follows:

Year Ending December 31,	Principal	Interest	Total
2016	\$ 387,473	\$ 5,348	\$ 392,821

Changes in Long - Term Debt

The following is a summary of changes in long-term debt of the County for the fiscal year ended December 31, 2015:

	Balance 12/31/2014	Additions	Deductions	Balance 12/31/2015	Due Within One Year
Governmental activities					
Bonds payable	\$ 35,485,000	\$ 0	\$ 4,715,000	\$ 30,770,000	\$ 4,805,000
Original issue premium	2,941,265	0	569,277	2,371,988	0
Total bonds payable	38,426,265	0	5,284,277	33,141,988	4,805,000
Certificate of participation	1,855,000	0	0	1,855,000	0
Original issue discount	(44,397)	0	(4,934)	(39,463)	0
Total certificate of participation	1,810,603	0	(4,934)	1,815,537	0
Contracts payable	12,482,500	0	6,100,000	6,382,500	555,000
Compensated absences	1,179,885	1,221,911	1,179,885	1,221,911	1,221,911
Claims and judgements	1,077,345	9,500,109	9,278,189	1,299,265	1,299,265
Total governmental activities	\$ 54,976,598	\$ 10,722,020	\$ 21,837,417	\$ 43,861,201	\$ 7,881,176
Business-type activities					
Bonds payable	\$ 12,810,000	\$ 0	\$ 1,355,000	\$ 11,455,000	\$ 1,385,000
Original issue premium	838,590	0	49,329	789,261	0
Total bonds payable	13,648,590	0	1,404,329	12,244,261	1,385,000
Notes payable	839,850	107,779	452,377	495,252	387,473
Compensated absences	114,999	122,496	114,999	122,496	122,496
Claims and judgements	99,785	1,042,949	1,019,476	123,258	123,258
Closure and post-closure costs	6,349,428	471,690	27,178	6,793,940	27,178
Total business-type activities	\$ 21,052,652	\$ 1,744,914	\$ 3,018,359	\$ 19,779,207	\$ 2,045,405

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

11. Long-Term Debt (continued)

Changes in Long - Term Debt

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 and claims and judgments of the governmental activities were liquidated in the General Fund. The landfill closure and post-closure care costs are paid for by the Solid Waste Fund.

The total interest incurred and charged to expense for the year ended December 31, 2015 was \$1,647,613 for the governmental activities. The total interest incurred for the business-type activities was \$419,877; \$209,846 was charged to expense and \$210,031 was capitalized.

Long-term liability activity for the discretely presented component unit for the fiscal year ended June 30, 2015 was as follows:

	<u>Balance</u> <u>6/30/2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>6/30/2015</u>	<u>Due Within</u> <u>One Year</u>
Bartow County Health Department					
Compensated absences	\$ 62,028	\$ 14,257	\$ 8,795	\$ 67,490	\$ 0

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

12. Landfill Closure and Post-Closure Care Costs

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for a period from five to thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfill capacity used during the year. The recorded liability for landfill closure and post-closure care costs as of December 31, 2015 totaled \$6,793,940. This amount is based on the total estimated cost and management's estimate of the percentage of landfill capacity used at December 31, 2015, which is 14.1% of the Subtitle "D" landfill, 100% for the old landfill and 100% of the C & D landfill. It is estimated that an additional \$13,981,846 will be recognized as closure and post-closure care expenses through the date the landfills are expected to be filled to capacity (2082) for the Subtitle "D" landfill. The estimated total current cost of the landfill closure and post-closure care (approximately \$20,849,341) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of the date of closure. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

13. Changes in Beginning Balances

Governmental Activities

A prior period adjustment has been made to record a net pension liability and related deferred outflows/inflows of resources at December 31, 2014. This adjustment was required with the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This adjustment decreased beginning net position by \$17,569,573.

2014 SPLOST Capital Projects Fund

A prior period adjustment has been made to correct the recording of unearned revenue at December 31, 2014. This adjustment increased beginning fund balance by \$925,237.

The net effect of these adjustments was to decrease beginning net position in the Governmental Activities by \$16,644,336.

Business-Type Activities

Water and Sewer Enterprise Fund

A prior period adjustment has been made to record a net pension liability and related deferred outflows/inflows of resources at December 31, 2014. This adjustment was required with the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This adjustment decreased beginning net position by \$805,434.

A prior period adjustment has been made to correct the recording of receivables at December 31, 2014. This adjustment increased beginning net position by \$395,200.

The net effect of these adjustments was to decrease beginning net position in the Water and Sewer Enterprise Fund by \$410,234.

Solid Waste Enterprise Fund

A prior period adjustment has been made to record a net pension liability and related deferred outflows/inflows of resources at December 31, 2014. This adjustment was required with the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This adjustment decreased beginning net position by \$735,629.

The net effect of these adjustments was to decrease beginning net position in the Business-Type Activities by \$1,145,863.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

14. Restricted, Committed, and Assigned Fund Balances

The following is a summary of restricted, committed, and assigned fund balances of the governmental funds for fiscal year ended December 31, 2015:

	2014 SPLOST		2014 SPLOST		Nonmajor Governmental Funds	Total Governmental Funds
	General	Debt Service	2007 SPLOST	2014 SPLOST		
Restricted for:						
Judicial						
Drug abuse treatment and education programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 140,293	\$ 140,293
Crime victims assistance	0	0	0	0	11,004	11,004
Treatment programs for juvenile offenders	0	0	0	0	67,007	67,007
Law library operations	0	0	0	0	31,611	31,611
District Attorney operations	0	0	0	0	58,204	58,204
Public Works						
Highways and streets maintenance and construction	920,829	0	0	0	0	920,829
Public Safety						
Construction, operation, and staffing of detention facilities	0	0	0	0	15,140	15,140
Law enforcement facilities, equipment, and operations	0	0	0	0	470,584	470,584
Sheriff facilities and equipment	0	0	0	0	151,965	151,965
Capital projects	0	0	3,655,517	18,620,005	2,501,728	24,777,250
Debt service	0	4,940,347	0	0	1,822,518	6,762,865
	<u>\$ 920,829</u>	<u>\$ 4,940,347</u>	<u>\$ 3,655,517</u>	<u>\$ 18,620,005</u>	<u>\$ 5,270,054</u>	<u>\$ 33,406,752</u>
Assigned for:						
Public Safety						
Emergency 911 system operations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 960,229	\$ 960,229
Debt service	0	0	0	0	913,221	913,221
Subsequent year's budget	1,000,000	0	0	0	0	1,000,000
	<u>\$ 1,000,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,873,450</u>	<u>\$ 2,873,450</u>

15. Deficit Equity Balances

At December 31, 2015, the Hotel/Motel Tax Special Revenue Fund has a deficit fund balance of \$4,619. This is due to the payment of services in anticipation of future hotel/motel tax revenues. The County plans to liquidate this deficit fund balance through future revenue recognition.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

16. Net Investment in Capital Assets

The net investment in capital assets reported on the government-wide statement of net position is calculated as follows for the fiscal year ended December 31, 2015:

	Governmental Activities	Business-Type Activities
Cost of capital assets	\$ 538,682,131	\$ 157,478,223
Accumulated depreciation	(267,297,546)	(55,980,337)
Book value	271,384,585	101,497,886
Capital-related accounts payable	(898,438)	(180,422)
Retainages payable	(287,394)	(290,456)
Notes payable	0	(495,252)
Bonds payable	(33,141,988)	(12,244,261)
Certificates of participation	(1,815,537)	0
Unspent debt proceeds	4,678,334	1,255,454
Net investment in capital assets	<u>\$ 239,919,562</u>	<u>\$ 89,542,949</u>

17. Retirement Plans

Defined Benefit Pension Plan

Plan Description. The County contributes to the Association of the County Commissioners of Georgia Restated Pension Plan for Bartow County Employees (The Plan), a defined benefit pension plan, an agent multiple-employer public employee retirement system. The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained by writing to Government Employees Benefits Corporation of Georgia, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339. The Plan provides retirement, disability and death benefits to plan participants and beneficiaries. The Plan, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan administered by the Government Employee's Benefit Corporation (GEBCorp). The ACCG, in its role as Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 17.01 of the ACCG Plan document. The County has the authority by resolution to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in section 17.02 of the ACCG Plan document.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Any employees hired on or after March 6, 2014 are not eligible for participation in the previously adopted plan. For employees hired prior to March 6, 2014, all full-time County employees meeting the provisions as set out in the adoption agreement are eligible to participate in the Plan after completing three years of service. Benefits vested at 100% after five years of service. Participants become eligible to retire at the earlier of: a) age 65 or b) the anniversary date of the required years of service under which the Plan specifies.

Current membership is as follows:

Retirees, beneficiaries, and disablees currently receiving benefits	290
Terminated participants entitled to but not yet receiving benefits	237
Active employees participating in the plan	<u>555</u>
Total number of participants	<u><u>1,082</u></u>

Benefits Provided. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.5% of average annual compensation up to \$10,000 plus 2% of average annual compensation in excess of \$10,000 plus \$36 multiplied by years of service. Compensation is averaged over a five year period prior to retirement or termination. The Plan also provides benefits in the event of death before retirement and early retirement subject to certain early retirement reduction factors.

Contributions. County employees are not required to contribute to the Plan. The County contributes the entire cost of the Plan, using the actuarial basis described in the annual valuation report. The County's actuarially determined contribution rate for the fiscal year ended December 31, 2015 was \$5,039,281, or 21.5% of covered-employee payroll. The County's covered payroll for employees participating in the Plan as of January 1, 2014, (the most recent actuarial valuation date) was \$23,397,640 (based on covered earnings for the preceding year). The County Commissioner provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy. The administrative expenses set by contract between the ACCG and GEBCorp are in addition to the state-required annual funding requirement.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

The Georgia Constitution enables the governing authority of the County, the County Commissioner, to establish, and amend from time-to-time contribution rates for the County and its Plan participants.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At December 31, 2015, the County reported a net pension liability of \$21,137,919. The net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2014. For the fiscal year ended December 31, 2015, the County recognized pension expense of \$3,157,196.

The components of the net pension liability are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2013	\$ 74,227,965	\$ 51,210,952	\$ 23,017,013
Changes for the year:			
Service cost	1,101,659	0	1,101,659
Interest	5,413,478	0	5,413,478
Employer contributions	0	5,500,000	(5,500,000)
Net investment income	0	3,541,054	(3,541,054)
Benefit payments	(4,096,514)	(4,096,514)	0
Administrative expense	0	(96,193)	96,193
Other changes	0	(550,630)	550,630
Net changes	<u>2,418,623</u>	<u>4,297,717</u>	<u>(1,879,094)</u>
Balances at December 31, 2014	\$ 76,646,588	\$ 55,508,669	\$ 21,137,919

Plan fiduciary net position as a percentage of the total pension liability	72.42%
Covered employee payroll	\$ 23,397,640
Net pension liability as a percentage of covered employee payroll	90.34%

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual earnings on pension plan investments	<u><u>\$ 463,710</u></u>

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending December 31	
2016	\$ 115,928
2017	115,928
2018	115,927
2019	<u>115,927</u>
Totals	<u><u>\$ 463,710</u></u>

Actuarial Assumptions. The total pension liability in the January 1, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Future salary increases	4.00% per year with an age based scale
Cost of living adjustments	N/A
Net investment rate of return	7.50%

Healthy mortality rates were based on the RP-2000 Combined Healthy Mortality Table. Disabled rates were derived from a 1977 Social Security Administration study.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2014 are summarized in the following table:

Benchmark	Asset Allocation	Average 20 Year Return	Weighted 20 Year Return	Average 30 Year Return	Weighted 30 Year Return
S&P 500	30%	8.80%	2.64%	10.74%	3.22%
Barlay's Agg.	30%	5.75%	1.73%	7.80%	2.34%
MSCI EAFE	15%	5.44%	0.82%	9.51%	1.43%
Citi Non US WEBI	5%	5.48%	0.27%	5.48%	0.27%
NAREIT Equity	5%	9.91%	0.50%	11.35%	0.57%
Russell 2000	5%	8.96%	0.45%	9.37%	0.47%
Russell 3000	5%	8.89%	0.44%	10.58%	0.53%
S&P Mid Cap	5%	11.83%	0.59%	13.21%	0.66%
Weighted Return			<u>7.44%</u>		<u>9.49%</u>

Discount Rate. The discount rate used to measure the total pension liability was 7.50 percent. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as the forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.50 percent) or one percentage-point higher (8.50 percent) than the current rate:

	Discount Rate	Net Pension Liability
1% decrease	6.50%	\$ 32,947,029
Current discount rate	7.50%	21,137,919
1% increase	8.50%	12,922,097

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia GEBCorp financial report.

Defined Contribution Plan

The County approved the adoption of the *ACCG 401(a) Defined Contribution Plan for Bartow County Employees*, effective October 1, 2014. Full-time employees only are eligible for participation in the plan. Eligible employees may enter the plan on the first day of the first pay period beginning on or after the date the participant first meets the eligibility requirements. The plan can be amended by the County Commissioner. The County will match 100% of the first four percent of compensation on amounts participants contributed to the 457(b) Deferred Compensation Plan. The maximum matching contribution shall be no more than four percent of compensation. Employee contributions vest when made and employer contributions made vest as follows:

<u>Years of Service</u>	<u>% Vested</u>
< 5	0%
5 or more	100%

Normal retirement age is 65. The plan does not provide for early retirement. During the fiscal year ended December 31, 2015, plan members made contributions of \$47,789 and the County made contributions of \$37,088.

The County has no fiduciary relationship with the plan, and plan assets are not available to the County or its general creditors. The Plan assets are held in trust by the administrator for the exclusive benefit of the participants of the Plan. The County Commissioner provides for the funding policy through a County ordinance and maintains the authority to change the policy. Separate financial statements are not issued for the Plan.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

17. Retirement Plans (continued)

Deferred Compensation Plan

The County offers its employees an optional deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all County employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the participant or other beneficiary) solely the property and rights of a Trust created by the County for the benefit of the participants. The County has adopted the provisions of GASB Statement No. 32 which required the removal of plan assets and liabilities from the financial statements of the County.

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.

18. Post Employment Health Care Benefits

Plan Description. Bartow County administers a single-employer defined benefit health care plan, the "*The Healthcare Plan of Bartow County.*" The OPEB financial statements are included in this report. No stand-alone financial report is issued.

The County Commissioner authorizes participation in the OPEB and sets the contribution rates and benefits, and maintains the authority to change the policy. Coverage under the plan includes medical, prescription drug and dental benefits for retirees and dependents.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

18. Post Employment Health Care Benefits (continued)

Employees hired prior to March 1, 2003 are eligible to retire and continue medical coverage after 20 years of service regardless of age. Employees hired after March 1, 2003 may retire and continue their medical coverage upon completing the earlier of age 55 with 20 years of service, or age 50 with 25 years of service. Employees hired on or after June 1, 2009 may retire and continue their medical coverage upon reaching age 55 with 30 years of service. Employees hired or rehired after March 5, 2014 are not eligible for participation in the plan.

Current Membership is as follows:

Retirees and beneficiaries currently receiving benefits	242
Active participants	<u>678</u>
Total number of participants	<u><u>920</u></u>

Funding Policy. The funding policy for the plan is to contribute an amount equal to the benefit and administrative costs paid on behalf of retirees and their dependents (ie, pay-as-you-go basis).

Retiree and spousal coverage is provided for the lifetime of the participant. Upon the death of an eligible retiree with a covered dependent, the surviving dependent may extend coverage. Retiree life insurance is provided with a face amount of \$10,000, with that amount reducing to \$6,500 after the retiree turns age 65.

As of 1/1/2015, the monthly health and dental insurance rates are as follows:

<u>Plan Name</u>	<u>Employee Only</u>	<u>Retiree +1</u>	<u>Family</u>
POS 375	\$ 551.92	\$ 1,214.22	\$ 1,766.13
POS 750	533.25	1,173.16	1,706.41
Medicare Advantage	369.47	738.94	N/A
Dental	19.19	53.13	53.13

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

18. Post Employment Health Care Benefits (continued)

As of 1/1/2015, the retiree health and dental monthly contributions are as follows:

<u>Plan Name</u>	<u>Employee Only</u>	<u>Retiree +1</u>	<u>Family</u>
POS 375	\$ 87.00	\$ 174.00	\$ 261.00
POS 750	55.00	110.00	165.00
Medicare Advantage	55.00	110.00	165.00
Dental	0.00	N/A	0.00

The cost of coverage is paid in part by the employer and in part by the retiree. Plan members receiving benefits contributed \$318,177 through their required contributions.

The recommended contribution meets the guidelines for calculating an annual required contribution set forth in GASB Statement No. 45. These contributions are determined under the projected unit credit actuarial cost method and the market value of assets for developing the actuarial value of assets. The unfunded actuarial accrued liability (UAAL) is being amortized as a level percentage of pay on an open basis. The remaining amortization period at January 1, 2015, is 30 years.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The projection of benefits does not incorporate the potential effect of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

18. Post Employment Health Care Benefits (continued)

Annual OPEB Cost and Net OPEB Obligation. For 2015, the County's annual OPEB cost of \$6,172,724 was equal to the County's recommended contribution, as calculated on the pay-as-you go basis. The recommended contribution was computed as part of an actuarial valuation as of January 1, 2015. Significant actuarial assumptions used in the valuation include: (a) a rate of return on the investment of present and future assets of 4.0 percent per year compounded annually, (b) a rate of inflation of 3.0 percent, (c) no post-retirement benefit increases, and (d) a medical and drug cost trend rate of 6.75 percent, graded to 5 percent, with the year of ultimate trend rate as 2019.

The County's annual OPEB cost and net OPEB obligations for the current year were as follows:

Annual required contribution	\$ 6,622,263
Interest on net OPEB obligation	1,152,231
Adjustment to ARC	<u>(1,601,770)</u>
Annual OPEB cost	6,172,724
Contributions made	<u>(2,226,703)</u>
Increase (decrease) in net OPEB obligation	3,946,021
Net OPEB obligation - beginning of year	<u>28,805,782</u>
Net OPEB obligation - end of year	<u><u>\$ 32,751,803</u></u>

Historical Trend Information. Historical trend information for annual OPEB cost and funding progress is as follows:

Schedule of Employer Contributions			
Year ended December 31,	Annual OPEB Cost (AOC)	Percentage of APC Contributed	Net OPEB Obligation
2013	\$ 5,742,819	33.79%	\$ 25,320,176
2014	5,359,200	34.96%	28,805,782
2015	6,172,724	36.07%	32,751,803

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

18. Post Employment Health Care Benefits (continued)

Schedule of Funding Progress						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability* (AAL) (b)	Unfunded (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll** (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
1/1/2013	0	\$ 77,188,727	\$ 77,188,727	0.00%	\$ 24,609,931	313.65%
1/1/2014	0	75,341,018	75,341,018	0.00%	25,902,413	290.86%
1/1/2015	0	76,772,115	76,772,115	0.00%	25,802,128	297.54%

* AAL based on a pay-as-you-go plan

** Payroll of participants whose attained age is less than the assumed retirement age

19. Hotel/Motel Lodging Tax

The County has levied a 6% lodging tax in accordance with OCGA 48-13-51. A summary of the transactions for the fiscal year ending December 31, 2015 follows:

Lodging Tax Receipts	\$ 805,818	
Disbursements for trade and tourism	\$ 335,758	42% of tax receipts
Disbursements for tourism product development	\$ 128,778	16% of tax receipts

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

20. Joint Ventures

Pursuant to an interlocal agreement authorized by state statutes, Bartow County joined with the City of Cartersville to establish and operate an airport operation for the mutual advantage of the governments. One member of the authority for the joint venture is appointed by each government. These two members then select the third member. The operating and capital budgets are funded by equal contributions from each government for those required amounts in excess of operating revenues and grants. The government's share of assets, liabilities and fund equity is 50%. Summary financial information as of, and for the fiscal year December 31, 2015, is not presently available.

Bartow County assists with the operations of the Bartow County Library System through annual funding requests. In evaluating how to define the government unit for financial reporting purposes, Library System management has considered the criteria set forth in GASB Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, "Defining the Financial Reporting Entity". Based upon the application of the above criteria, the Bartow County Library System is determined to be a joint venture. The Library Board consists of seven members, three members appointed by the Bartow County Commissioner, two members appointed by the Cartersville City Council, and one member each appointed by Adairsville and Euaharlee City Councils. The Board is without authority to determine the amount of its funding, except by submission of budget requests to local governmental units from which that library receives support and to the State of Georgia for state and federal funding. Membership in the library and participation in library services is at the discretion of each participating governmental agency. The Board has the power to designate management, the power to retain unassigned fund balances of local funds for continued operations and is the lowest level of oversight responsibility for the Library's operations. The Library is not included in any other governmental "reporting entity" as defined by GASB Codification of Governmental Accounting and Financial Reporting Standards. A copy of the Bartow County Library System financial statements can be obtained from Bartow County Library System, 429 West Main Street, Cartersville, Georgia 30120.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

20. Joint Ventures (continued)

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. During the year ended December 31, 2015, the County paid \$81,721 in such dues. 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 Northwest Georgia Regional Commission, 1 Jackson Hill Drive, P.O. Box 1798, Rome, Georgia 30162.

The Bartow-Cartersville Joint Development Authority (JDA) is a public corporation created and existing under the laws of the State of Georgia, particularly the Development Authorities Law, and was activated by a resolution adopted by the Commissioner of the County on June 16, 2004 and a resolution adopted by the City Council of the City on June 17, 2004. The Authority has no taxing power and has no legal right to receive appropriations or other payments from the County, the City, or any other governmental body, except for the payments the County and the City have contracted to make under the contracts. The affairs of the Authority are conducted by a Board of Directors consisting of six members. The Commissioner of the County appoints three members and the City Council of the City appoints the other three members, each for staggered terms of office of four years. The Development Authorities Law requires all members of the Board of Directors of the Authority to be taxpayers residing in Bartow County. The Authority issues taxable bonds to help businesses and community institutions expand, renovate, and relocate in the County. The goal is to bring more businesses to Bartow County, and to create more jobs, thus providing a larger tax base for the County. On March 16, 2004, an intergovernmental agreement was entered into between the City of Cartersville, Bartow County, the JDA, and their respective school systems. One of the purposes of said agreement was to provide for the reimbursement of the City and County of any outlays of funds relating to JDA projects. The reimbursement from the JDA to the City and County is to be paid out of proceeds from land sales, PILOT payments, and other revenues. A copy of the Bartow-Cartersville Joint Development Authority financial statements can be obtained from Bartow-Cartersville Joint Development Authority, P.O. Box 307, Cartersville, Georgia 30120.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

20. Joint Ventures (continued)

The Bartow-Cartersville Second Joint Development Authority (Second JDA) is a public corporation created and existing under the laws of the State of Georgia, particularly the Development Authorities Law, and was activated by a resolution adopted by the Commissioner of the County on July 13, 2011 and a resolution adopted by the City Council of the City on July 7, 2011. The Second JDA has no taxing power and has no legal right to receive appropriations or other payments from the County, the City, or any other governmental body, except for the payments the County and the City have contracted to make under the contracts. The affairs of the Second Authority are conducted by a Board of Directors consisting of eight members. The Commissioner of the County appoints four members and the City Council of the City appoints the other four members, each for staggered terms of office of four years. The Development Authorities Law requires all members of the Board of Directors of the Second JDA to be taxpayers residing in Bartow County. The Second JDA was created for the purpose of developing and promoting for the public good and general welfare trade, commerce, industry, and employment opportunities in the County and the City, thereby promoting the general welfare of the citizenry of the County and the City. A copy of the Bartow-Cartersville Second Joint Development Authority financial statements can be obtained from Bartow-Cartersville Second Joint Development Authority, P.O. Box 307, Cartersville, Georgia 30120.

21. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The State Constitution provides that the County (a political subdivision) may be immune from liability for most forms of bodily injury and property damage arising out of its operations, if such losses are not insured. It is the policy of the County to utilize immunity as a legal defense against liability claims whenever the risk of loss is not insured and immunity may be asserted.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

21. Risk Management (continued)

Group Health Insurance

The County offers to all eligible employees' medical insurance coverage through a partially self-insured medical plan called an MPA or Minimum Premium Agreement. The partially self-insured plan is administered by an insurance company, Blue Cross Blue Shield of Georgia, which passes the claims costs to the County. The County has reinsurance coverage for excess claims. The maximum claims liability represents the level of paid claims during the policy year that the County would have to pay in a "worst case scenario". Bartow County pays for all claims up to the maximum claims liability of \$8,011,339, and the insurer pays for all claims in excess of the maximum claims liability. A pro rata share of the plan's annual maximum claims liability is calculated monthly, based on the number of insured covered by the plan. This amount represents the monthly maximum claims liability, subject to a claw-back provision that enables the insurance company to recover past excess costs. The County also has an individual excess loss protection on each member for claimants that exceed \$150,000 during the plan year. The insurer absorbs any amounts in excess of this claims level. The insurer agreement also has a maximum contractual obligation in the event of termination for the incurred but not reported claims. Reserves are established for the medical insurance liabilities based on information provided by the plan administrator (Blue Cross and Blue Shield of Georgia).

Workers' Compensation

Pursuant to Title 34, Chapter 9, Article 5 of the Official Code of Georgia Annotated, Bartow County has elected to participate with several other Georgia counties in the risk management program known as Association County Commissioner of Georgia Group Self-Insurance Workers' Compensation Fund ("ACCG-GSIWCF"). ACCG-GSIWCF is a public entity risk pool operating as a common risk management and insurance program. The effective date of membership was January 1, 1994. The liability of the fund to the employees of Bartow County is specifically limited to such obligations as are imposed by applicable state laws against the employer for workers' compensation and/or employer's liability.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

21. Risk Management (continued)

Workers' Compensation, continued

The fund is to defend, in the name of and on behalf of the County, any suits or other proceedings which may at any time be instituted against the County on account of injuries or death within the parameters of the Workers' Compensation Law of the State of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding damages or compensation therefore, although such suits, other proceedings, allegations or demands are wholly groundless, false or fraudulent. The Fund is to pay all costs taxed against the County in any legal proceeding defended by the County, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense, above the elected deductible of \$250,000 of claims and expenses for each occurrence of workers' compensation injuries. Reserves are established for workers' compensation based on actuarial projections provided by the ACCG-GSIWCF and their actuaries, Casualty Actuarial Consultants, Inc.

Other

The County has elected to participate with several other Georgia counties in the risk management program known as ACCG-Interlocal Risk Management Agency ("ACCG-IRMA"). ACCG-IRMA is a public entity risk pool operating as a common risk management and insurance program, whereby the members join together to provide a source of coverage for their property, automobile, general liability, law enforcement liability, public officials' liability, crime, statutory bond and boiler and machinery exposures. The fund is owned by its members and managed by a seven member Board of Trustees elected by the ACCG Board of Managers from member counties.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

21. Risk Management (continued)

Other, continued

The Fund is operated under the authority of O.C.G.A. 36-85-20 et seq. ACCG-IRMA estimates the anticipated losses for its members and self-funds a portion of that exposure. The funds which are allocated for anticipated losses are invested until such time that they are needed to pay claims. ACCG-IRMA purchases appropriate re-insurance to provide for catastrophic losses and for an unanticipated frequency of smaller claims. Nothing contained in the ACCG-IRMA intergovernmental contract shall be deemed to create any relationship of surety, indemnification, or responsibility between an individual Member for the debts or claims against any other individual Member. In accordance with Sections 36-85-9 and 36-85-15 of the Official Code of Georgia Annotated, each Member shall be jointly and severally liable for all legal obligations of any fund and assessments may be required to meet any financial deficiencies of ACCG-IRMA or of any Fund. The effective date of membership was January 1, 2003.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents that could require the fund to pay any type of loss. The County is also to allow all the pool's agents and attorneys to represent the County in investigations, settlement discussions, and all levels of litigation arising out of any claims made against the County within the scope of loss protection furnished by the funds.

As required by GASB Statement No. 10 Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, liabilities for claims are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The liability for claims and judgments, is reported in the General Fund as expenditures and liabilities to the extent that the amounts are payable with expendable available financial resources.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

21. Risk Management (continued)

	Workers'	Health and	
	Compensation	Dental	Total
Balance, December 31, 2014	\$ 820,000	\$ 357,130	\$ 1,177,130
Incurred claims, net of any changes	620,452	9,922,606	10,543,058
Payments	(590,452)	(9,707,213)	(10,297,665)
Balance, December 31, 2015	<u>\$ 850,000</u>	<u>\$ 572,523</u>	<u>\$ 1,422,523</u>

There were no significant reductions in insurance coverage from the prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

22. Commitments and Contingencies

Commitments

The County has active construction projects as of December 31, 2015. At fiscal year end, the County's commitments with contractors are as follows:

Project	Amount Spent to Date	Remaining Commitment
Highway 61 Fire Station	\$ 302,586	\$ 1,750,500
Mission Road	115,109	399,084
Cass-White Road Corridor	432,031	351,722
Burnt Hickory Road Extension	3,504,075	2,691,256
Hamilton Crossing Property	104,294	156,630
Glade Road / Dawn's Way	284,230	42,681
Dam Breach Modeling and Mapping	41,870	56,530
700 MHZ Radio	3,037,011	11,636,198
	<u>\$ 7,821,206</u>	<u>\$ 17,084,601</u>

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

22. Commitments and Contingencies (continued)

Contingencies

The County is involved in several 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 \$10,000 for each case.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, County management believes such disallowances, if any, will not be significant.

The County has entered into various contractual agreements with Cartersville, Emerson and Adairsville to purchase water at various wholesale rates. These agreements expire between 2012 and 2016.

The County has a contractual agreement with Cartersville for sewage disposal.

The County has a contract with Kingston to sell water to the City at a specific rate.

REQUIRED SUPPLEMENTARY INFORMATION

BARTOW COUNTY, GEORGIA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
LAST TEN FISCAL YEARS
December 31, 2015
(Unaudited)

	Fiscal Year End
	2015
Total pension liability	
Service cost	\$ 1,101,659
Interest	5,567,097
Benefit payments, including refunds of employee contributions	(4,250,133)
Net change in total pension liability	2,418,623
Total pension liability - beginning	74,227,965
Total pension liability - ending (a)	\$ 76,646,588
 Plan fiduciary net position	
Contributions - employer	\$ 5,500,000
Net investment income	3,541,054
Benefit payments, including refunds of employee contributions	(4,096,514)
Administrative expense	(96,193)
Other	(550,630)
Net change in total pension liability	4,297,717
Plan fiduciary net position - beginning	51,210,952
Plan fiduciary net position - ending (b)	\$ 55,508,669
 Net pension liability (asset) - ending : (a) - (b)	\$ 21,137,919
 Plan's fiduciary net position as a percentage of the total pension liability	72.42%
 Covered-employee payroll	\$ 23,397,640
 Net pension liability as a percentage of covered-employee payroll	90.34%

Note: Fiscal year 2015 was the first year of implementation. Therefore, only one year is shown.

BARTOW COUNTY, GEORGIA
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS
December 31, 2015
(Unaudited)

	<u>Fiscal Year End</u>
	<u>2015</u>
Actuarially determined contribution	\$ 5,039,281
Contributions in relation to the actuarially determined contribution	<u>(5,500,000)</u>
Contribution deficiency (excess)	<u>\$ (460,719)</u>
Covered-employee payroll	\$ 23,397,640
Contributions as a percentage of covered-employee payroll	23.51%

Note: Fiscal year 2015 was the first year of implementation. Therefore, only one year is shown.

BARTOW COUNTY, GEORGIA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2015

1. Valuation Date

The actuarially determined contribution rate was determined as of January 1, 2014, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ended December 31, 2015.

2. Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method = Entry Age Normal

Amortization method = Closed level dollar for remaining unfunded liability

Remaining amortization period = Remaining amortization period varies for the bases, with a net effective amortization period of 15 years

Asset valuation method = Smoothed market value with a 5-year smoothing period.

Net investment rate of return = 7.5%

Future salary increases = 4.00% per year with an age based scale

Cost of living adjustments = 2.5% per year

Normal retirement age = 65

Mortality = Healthy mortality rates were based on the RP-2000 Combined Healthy Mortality Table. Disabled rates were derived from a 1977 Social Security Administration study.

BARTOW COUNTY, GEORGIA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2015

3. Changes in Benefits

There have been no substantive changes since the last actuarial valuation.

4. Changes of Assumptions

The investment return was changed from 7.75% to 7.5%.

Age banded salary increase rates were changed from 5.0% - 7.5% to 3.0% - 5.5%.

Age and service based employee termination rates were changed.

Mortality table was changed.

Retirement rates were revised.

Funding method was changed from Projected Unit Credit to Entry Age Normal.

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COMBINING STATEMENTS

Nonmajor Governmental Funds

**BARTOW COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

	Special Revenue						Law Enforcement Confiscated Assets
	Drug Abuse Education	Crime Victim Assistance	Emergency Telephone	Juvenile Supervision	County Jail	Hotel/ Motel Tax	
ASSETS							
Cash and cash equivalents	\$ 126,678	\$ 6,747	\$ 768,194	\$ 67,007	\$ 10,406	\$ 0	\$ 555,411
Investments	0	0	0	0	0	0	0
Receivables							
Accounts	0	0	234,247	0	0	0	0
Intergovernmental	2,279	2,344	0	0	4,734	0	0
Taxes	0	0	0	0	0	70,437	0
Due from other funds	14,047	1,913	4,666	0	0	0	0
Total assets	\$ 143,004	\$ 11,004	\$ 1,007,107	\$ 67,007	\$ 15,140	\$ 70,437	\$ 555,411
LIABILITIES AND FUND BALANCES							
Liabilities							
Cash overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,579	\$ 0
Payables							
Accounts	2,711	0	564	0	0	68,477	0
Retainages	0	0	0	0	0	0	0
Accrued salaries and payroll liabilities	0	0	46,314	0	0	0	0
Due to other agencies	0	0	0	0	0	0	84,827
Due to other funds	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Total liabilities	2,711	0	46,878	0	0	75,056	84,827
Fund balances							
Restricted for:							
Judicial	140,293	11,004	0	67,007	0	0	0
Public Safety	0	0	0	0	15,140	0	470,584
Capital outlay	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0
Assigned for:							
Public Safety	0	0	960,229	0	0	0	0
Debt service	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	(4,619)	0
Total fund balances	140,293	11,004	960,229	67,007	15,140	(4,619)	470,584
Total liabilities and fund balances	\$ 143,004	\$ 11,004	\$ 1,007,107	\$ 67,007	\$ 15,140	\$ 70,437	\$ 555,411

Special Revenue				Debt Service		Capital Projects		Total Nonmajor Governmental Funds
Inmate Welfare	Law Library	District Attorney	Multiple Grants	Debt Service	GMA COPS Debt Service	2003 SPLOST	Grants	
\$ 155,864	\$ 32,418	\$ 58,204	\$ 0	\$ 867,280	\$ 40,000	\$ 2,544,622	\$ 0	\$ 5,232,831
0	0	0	0	0	1,765,525	0	0	1,765,525
0	0	0	0	0	0	0	0	234,247
0	0	0	0	0	0	0	0	9,357
0	0	0	0	0	0	0	0	70,437
0	0	0	0	62,984	17,043	0	0	100,653
<u>\$ 155,864</u>	<u>\$ 32,418</u>	<u>\$ 58,204</u>	<u>\$ 0</u>	<u>\$ 930,264</u>	<u>\$ 1,822,568</u>	<u>\$ 2,544,622</u>	<u>\$ 0</u>	<u>\$ 7,413,050</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,579
0	0	0	0	0	0	31,944	0	103,696
0	0	0	0	0	0	10,950	0	10,950
0	0	0	0	0	0	0	0	46,314
0	0	0	0	0	0	0	0	84,827
3,899	807	0	0	17,043	0	0	0	21,749
0	0	0	0	0	50	0	0	50
<u>3,899</u>	<u>807</u>	<u>0</u>	<u>0</u>	<u>17,043</u>	<u>50</u>	<u>42,894</u>	<u>0</u>	<u>274,165</u>
0	31,611	58,204	0	0	0	0	0	308,119
151,965	0	0	0	0	0	0	0	637,689
0	0	0	0	0	0	2,501,728	0	2,501,728
0	0	0	0	0	1,822,518	0	0	1,822,518
0	0	0	0	0	0	0	0	960,229
0	0	0	0	913,221	0	0	0	913,221
0	0	0	0	0	0	0	0	(4,619)
<u>151,965</u>	<u>31,611</u>	<u>58,204</u>	<u>0</u>	<u>913,221</u>	<u>1,822,518</u>	<u>2,501,728</u>	<u>0</u>	<u>7,138,885</u>
<u>\$ 155,864</u>	<u>\$ 32,418</u>	<u>\$ 58,204</u>	<u>\$ 0</u>	<u>\$ 930,264</u>	<u>\$ 1,822,568</u>	<u>\$ 2,544,622</u>	<u>\$ 0</u>	<u>\$ 7,413,050</u>

BARTOW COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended December 31, 2015

	Special Revenue						Law Enforcement
	Drug Abuse Education	Crime Victims Assistance	Emergency Telephone	Juvenile Supervision	County Jail	Hotel/ Motel Tax	Confiscated Assets
REVENUES							
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 805,818	\$ 0
Fines, fees, and forfeitures	143,276	105,525	0	5,510	0	0	164,059
Charges for services	0	0	1,731,217	0	216,021	0	0
Intergovernmental	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	976
Contributions	0	0	0	0	0	0	50
Other	0	0	51,329	0	0	0	0
Total revenues	143,276	105,525	1,782,546	5,510	216,021	805,818	165,085
EXPENDITURES							
Current							
Judicial	68,229	0	0	3,842	0	0	0
Public Safety	0	0	1,985,742	0	0	0	194,772
Health and Welfare	0	0	0	0	0	0	0
Housing and Development	0	0	0	0	0	68,477	0
Capital outlay	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0
Total expenditures	68,229	0	1,985,742	3,842	0	68,477	194,772
Excess (deficiency) of revenues over (under) expenditures	75,047	105,525	(203,196)	1,668	216,021	737,341	(29,687)
Other financing sources (uses)							
Transfers in	0	0	1,058,926	0	0	0	0
Transfers out	(30,000)	(110,000)	0	0	(220,000)	(790,000)	0
Sale of capital assets	0	0	0	0	0	0	11,125
Total other financing sources (uses)	(30,000)	(110,000)	1,058,926	0	(220,000)	(790,000)	11,125
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	45,047	(4,475)	855,730	1,668	(3,979)	(52,659)	(18,562)
Fund balances, January 1	95,246	15,479	104,499	65,339	19,119	48,040	489,146
Fund balances, December 31	\$ 140,293	\$ 11,004	\$ 960,229	\$ 67,007	\$ 15,140	\$ (4,619)	\$ 470,584

Special Revenue				Debt Service		Capital Projects		Total Nonmajor Governmental Funds
Inmate Welfare	Law Library	District Attorney	Multiple Grants	Debt Service	GMA COPS Debt Service	2003 SPLOST	Grants	
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 805,818
0	47,306	28,681	0	0	0	0	0	494,357
165,014	0	0	0	0	0	0	0	2,112,252
0	0	0	194,320	0	0	3,963	25,000	223,283
0	0	0	0	0	26,221	5,169	272	32,638
0	0	0	0	0	0	0	0	50
0	0	0	0	0	0	0	0	51,329
165,014	47,306	28,681	194,320	0	26,221	9,132	25,272	3,719,727
0	25,002	11,422	0	0	0	0	0	108,495
102,778	0	0	0	0	0	0	0	2,283,292
0	0	0	194,320	0	0	0	0	194,320
0	0	0	0	0	0	0	0	68,477
0	0	0	0	0	0	502,688	52,257	554,945
0	0	0	0	0	4,439	0	0	4,439
102,778	25,002	11,422	194,320	0	4,439	502,688	52,257	3,213,968
62,236	22,304	17,259	0	0	21,782	(493,556)	(26,985)	505,759
0	0	0	0	0	0	0	0	1,058,926
0	0	0	0	0	0	0	0	(1,150,000)
0	0	0	0	0	0	0	0	11,125
0	0	0	0	0	0	0	0	(79,949)
62,236	22,304	17,259	0	0	21,782	(493,556)	(26,985)	425,810
89,729	9,307	40,945	0	913,221	1,800,736	2,995,284	26,985	6,713,075
<u>\$ 151,965</u>	<u>\$ 31,611</u>	<u>\$ 58,204</u>	<u>\$ 0</u>	<u>\$ 913,221</u>	<u>\$ 1,822,518</u>	<u>\$ 2,501,728</u>	<u>\$ 0</u>	<u>\$ 7,138,885</u>

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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.

BARTOW COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash	\$ 18,265,234	\$ 13,923,488
Receivables (net)		
Accounts	1,521,666	1,399,313
Intergovernmental	1,315,342	678,137
Taxes	3,257,408	3,396,513
Prepaid items	291,385	291,385
Due from other funds	196,299	490,484
Advances to other funds	0	858,926
Other assets	<u>100,000</u>	<u>100,000</u>
Total assets	<u><u>\$ 24,947,334</u></u>	<u><u>\$ 21,138,246</u></u>
LIABILITIES		
Payables		
Accounts	\$ 943,235	\$ 1,161,042
Retainages	0	22,750
Accrued salaries and payroll liabilities	1,150,481	1,037,483
Due to other funds	47,068	47,068
Unearned revenue	24,348	13,710
Other liabilities	<u>109,000</u>	<u>18,200</u>
Total liabilities	<u>2,274,132</u>	<u>2,300,253</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	<u>850,129</u>	<u>683,355</u>
FUND BALANCES		
Nonspendable		
Prepaid items	291,385	291,385
Advances to other funds	0	858,926
Restricted for Public Works	920,829	0
Assigned for subsequent year's budget	1,000,000	0
Unassigned	<u>19,610,859</u>	<u>17,004,327</u>
Total fund balances	<u>21,823,073</u>	<u>18,154,638</u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 24,947,334</u></u>	<u><u>\$ 21,138,246</u></u>

BARTOW COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Taxes	\$ 52,991,795	\$ 52,899,276
Licenses and permits	250,819	402,714
Fines, fees and forfeitures	2,491,127	2,650,619
Charges for services	6,636,106	7,041,165
Intergovernmental	2,822,687	2,448,040
Interest	739	596
Contributions	20,000	0
Other	450,702	556,097
Total revenues	<u>65,663,975</u>	<u>65,998,507</u>
EXPENDITURES		
Current		
General Government	10,876,278	9,776,761
Judicial	6,697,176	6,173,549
Public Safety	33,750,382	33,298,081
Public Works	4,252,810	3,652,840
Health and Welfare	2,302,427	2,190,182
Culture and Recreation	3,328,257	3,185,823
Housing and Development	1,073,042	1,370,555
Debt Service		
General Government	26,393	41,090
Total expenditures	<u>62,306,765</u>	<u>59,688,881</u>
Excess of revenues over expenditures	<u>3,357,210</u>	<u>6,309,626</u>
Other financing sources (uses)		
Transfers in (out)		
Crime Victims Assistance Fund	110,000	115,000
Hotel/Motel Tax Fund	790,000	592,000
County Jail Fund	220,000	260,000
Drug Abuse Education Fund	30,000	16,000
Emergency Telephone Fund	(1,058,926)	(220,000)
Solid Waste Fund	0	(250,000)
Sale of capital assets	220,151	208,959
Total other financing sources (uses)	<u>311,225</u>	<u>721,959</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,668,435	7,031,585
Fund balances, January 1	<u>18,154,638</u>	<u>11,123,053</u>
Fund balances, December 31	<u><u>\$ 21,823,073</u></u>	<u><u>\$ 18,154,638</u></u>

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Real and personal tax	\$ 28,898,000	\$ 28,258,878	\$ (639,122)	\$ 28,322,556
Motor vehicle tax	4,250,000	4,011,699	(238,301)	3,884,415
Mobile home tax	120,000	117,855	(2,145)	115,063
Cost, penalties and interest	205,000	200,976	(4,024)	217,976
Total general property taxes	33,473,000	32,589,408	(883,592)	32,540,010
Local option sales tax	13,375,165	13,235,671	(139,494)	14,099,737
Insurance premium tax	3,610,000	3,600,851	(9,149)	3,362,825
Intangibles tax	800,000	746,713	(53,287)	474,859
Real estate transfer tax	175,000	175,016	16	157,056
Franchise tax	640,000	654,620	14,620	598,340
Beer and wine tax	460,000	460,622	622	456,416
Occupational tax	445,000	398,247	(46,753)	404,552
Energy excise tax	1,100,000	1,116,503	16,503	792,161
Other taxes	18,000	14,144	(3,856)	13,320
Total taxes	54,096,165	52,991,795	(1,104,370)	52,899,276
Licenses and permits				
Alcohol licenses	55,000	53,900	(1,100)	56,000
Building permits	215,000	193,519	(21,481)	343,464
Other permits	21,000	3,400	(17,600)	3,250
Total licenses and permits	291,000	250,819	(40,181)	402,714
Fines, fees and forfeitures	2,575,000	2,491,127	(83,873)	2,650,619
Charges for Services				
Emergency services	2,800,000	2,803,868	3,868	3,287,555
Sheriff services	130,000	188,126	58,126	212,440
Prisoner board	245,000	498,136	253,136	218,181
Recreation fees	411,000	383,140	(27,860)	396,096
Collection commissions	1,270,000	1,449,978	179,978	1,500,969
Other charges for services	562,100	1,312,858	750,758	1,425,924
Total charges for services	5,418,100	6,636,106	1,218,006	7,041,165
Intergovernmental	2,101,000	2,822,687	721,687	2,448,040
Interest	100	739	639	596
Contributions	20,000	20,000	0	0
Other				
Rental Income	232,000	230,684	(1,316)	191,736
Miscellaneous	2,248,235	220,018	(2,028,217)	364,361
Total other	2,480,235	450,702	(2,029,533)	556,097
Total revenues	\$ 66,981,600	\$ 65,663,975	\$ (1,317,625)	\$ 65,998,507

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
Commissioner's Office				
Personal services	\$ 973,000	\$ 927,306	\$ 45,694	\$ 864,720
Contract services	61,000	43,926	17,074	38,300
Materials and supplies	24,500	17,926	6,574	20,796
Capital outlay	68,500	68,317	183	37,765
Total Commissioner's Office	1,127,000	1,057,475	69,525	961,581
Legal				
Contract services	165,200	165,068	132	124,200
Data Processing				
Personal services	669,400	586,789	82,611	511,371
Contract services	231,100	206,907	24,193	164,162
Materials and supplies	13,600	10,657	2,943	21,130
Total Data Processing	914,100	804,353	109,747	696,663
Purchasing				
Personal services	226,400	205,305	21,095	193,901
Contract services	10,000	7,707	2,293	5,797
Materials and supplies	22,500	10,188	12,312	9,138
Capital outlay	0	0	0	20,591
Total Purchasing	258,900	223,200	35,700	229,427
Elections and Registrar				
Personal services	352,500	325,620	26,880	374,823
Contract services	60,400	27,326	33,074	18,478
Materials and supplies	48,100	37,793	10,307	28,494
Total Elections and Registrar	461,000	390,739	70,261	421,795
Tax Assessor				
Personal services	670,300	604,524	65,776	585,339
Contract services	179,000	150,975	28,025	131,457
Materials and supplies	28,000	23,882	4,118	21,072
Capital outlay	27,000	26,551	449	0
Total Tax Assessor	904,300	805,932	98,368	737,868
Tax Commissioner				
Personal services	1,206,800	1,163,768	43,032	1,079,022
Contract services	158,000	110,891	47,109	132,025
Materials and supplies	92,200	47,348	44,852	22,615
Capital outlay	0	37,150	(37,150)	0
Total Tax Commissioner	1,457,000	1,359,157	97,843	1,233,662

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Facilities				
Personal services	\$ 1,661,200	\$ 1,481,003	\$ 180,197	\$ 1,389,987
Contract services	234,000	155,938	78,062	189,688
Materials and supplies	471,600	392,998	78,602	382,070
Capital outlay	77,500	61,711	15,789	0
Total Facilities	2,444,300	2,091,650	352,650	1,961,745
Human Resources				
Personal services	379,000	360,403	18,597	342,782
Contract services	45,100	23,781	21,319	35,216
Materials and supplies	9,500	5,967	3,533	10,275
Total Human Resources	433,600	390,151	43,449	388,273
Engineering				
Personal services	918,500	909,021	9,479	533,261
Contract services	38,500	34,194	4,306	11,081
Materials and supplies	88,800	85,649	3,151	31,325
Capital outlay	26,500	26,001	499	25,983
Total Engineering	1,072,300	1,054,865	17,435	601,650
County Administration				
Personal services	553,100	244,584	308,516	486,750
Contract services	1,792,500	1,692,167	100,333	1,479,593
Materials and supplies	177,600	151,963	25,637	126,528
Capital outlay	52,000	44,064	7,936	0
Payments to others	435,000	400,910	34,090	327,026
Total County Administration	3,010,200	2,533,688	476,512	2,419,897
Total General Government	12,247,900	10,876,278	1,371,622	9,776,761
Judicial				
Superior Court				
Personal services	573,600	540,741	32,859	505,515
Contract services	258,400	250,701	7,699	232,990
Materials and supplies	9,000	6,197	2,803	13,027
Payments to others	0	43,581	(43,581)	0
Total Superior Court	841,000	841,220	(220)	751,532
District Attorney				
Personal services	725,000	695,819	29,181	649,752
Contract services	40,200	36,814	3,386	51,047
Materials and supplies	29,300	24,317	4,983	22,295
Total District Attorney	794,500	756,950	37,550	723,094

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Public Defender				
Personal services	\$ 35,000	\$ 34,814	\$ 186	\$ 34,546
Contract services	481,100	479,390	1,710	391,644
Materials and supplies	22,500	22,243	257	22,391
Total Public Defender	538,600	536,447	2,153	448,581
Clerk of Superior Court				
Personal services	1,255,000	1,187,883	67,117	1,111,206
Contract services	162,800	121,446	41,354	127,007
Materials and supplies	39,500	26,260	13,240	32,952
Total Clerk of Superior Court	1,457,300	1,335,589	121,711	1,271,165
Magistrate Court				
Personal services	814,900	722,701	92,199	662,869
Contract services	32,600	24,987	7,613	27,500
Materials and supplies	18,000	13,261	4,739	10,701
Total Magistrate Court	865,500	760,949	104,551	701,070
Probate Court				
Personal services	717,900	684,155	33,745	645,375
Contract services	247,000	195,510	51,490	186,117
Materials and supplies	13,100	9,971	3,129	16,449
Capital outlay	6,500	6,500	0	0
Total Probate Court	984,500	896,136	88,364	847,941
Juvenile Court				
Personal services	857,500	840,340	17,160	827,710
Contract services	442,500	434,628	7,872	327,821
Materials and supplies	44,300	39,035	5,265	39,933
Total Juvenile Court	1,344,300	1,314,003	30,297	1,195,464
Victim Assistance				
Personal services	278,500	248,586	29,914	230,271
Contract services	2,900	2,204	696	2,747
Materials and supplies	5,300	5,092	208	1,684
Total Victim Assistance	286,700	255,882	30,818	234,702
Total Judicial	7,112,400	6,697,176	415,224	6,173,549
Public Safety				
Sheriff and Jail				
Personal services	15,168,000	15,143,931	24,069	14,313,854
Contract services	3,331,000	2,965,430	365,570	3,510,850
Materials and supplies	1,956,500	1,933,598	22,902	2,219,006
Capital outlay	149,500	163,058	(13,558)	51,700
Total Sheriff and Jail	20,605,000	20,206,017	398,983	20,095,410

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Coroner				
Personal services	\$ 21,500	\$ 21,205	\$ 295	\$ 20,403
Contract services	58,400	53,296	5,104	63,607
Materials and supplies	31,300	18,223	13,077	20,497
Capital outlay	10,000	6,989	3,011	52,721
Total Coroner	121,200	99,713	21,487	157,228
Fire				
Personal services	7,171,000	6,997,819	173,181	6,639,516
Contract services	366,500	348,472	18,028	288,451
Materials and supplies	822,000	792,976	29,024	995,694
Capital outlay	369,500	174,924	194,576	109,188
Total Fire	8,729,000	8,314,191	414,809	8,032,849
Emergency Management				
Personal services	172,900	164,758	8,142	160,475
Contract services	106,500	98,554	7,946	111,541
Materials and supplies	62,000	53,075	8,925	62,636
Capital outlay	38,000	11,222	26,778	0
Total Emergency Management	379,400	327,609	51,791	334,652
Emergency Medical Services				
Personal services	3,636,000	3,402,868	233,132	3,314,364
Contract services	134,300	117,637	16,663	90,823
Materials and supplies	369,700	327,920	41,780	449,795
Capital outlay	60,000	54,608	5,392	15,005
Total Emergency Medical Services	4,200,000	3,903,033	296,967	3,869,987
Animal Control				
Personal services	719,100	715,538	3,562	630,073
Contract services	40,000	34,830	5,170	30,351
Materials and supplies	89,800	86,797	3,003	86,871
Capital outlay	63,000	62,654	346	60,660
Total Animal Control	911,900	899,819	12,081	807,955
Total Public Safety	34,946,500	33,750,382	1,196,118	33,298,081
Public Works				
Highways and Streets				
Personal services	3,360,800	3,156,190	204,610	2,697,807
Contract services	196,800	163,555	33,245	221,501
Materials and supplies	1,199,000	849,886	349,114	733,532
Capital outlay	95,500	83,179	12,321	0
Total Highways and Streets	4,852,100	4,252,810	599,290	3,652,840

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
Health and Welfare				
Health Department				
Personal services	\$ 0	\$ 0	\$ 0	\$ 26,950
Payments to others	495,100	495,015	85	465,574
Total Health Department	495,100	495,015	85	492,524
Mental Health				
Payments to others	62,000	60,688	1,312	60,688
Senior Citizens Services				
Personal services	454,500	430,087	24,413	405,318
Contract services	15,300	10,143	5,157	10,755
Materials and supplies	84,500	77,941	6,559	83,116
Capital outlay	27,000	26,551	449	0
Total Senior Citizens Services	581,300	544,722	36,578	499,189
Indigent Care Services				
Personal services	330,500	314,413	16,087	257,774
Contract services	177,100	57,050	120,050	53,480
Materials and supplies	25,700	13,150	12,550	9,141
Payments to others	35,400	30,307	5,093	29,741
Total Indigent Care Services	568,700	414,920	153,780	350,136
Transit				
Personal services	613,900	563,774	50,126	548,569
Contract services	33,900	27,421	6,479	21,385
Materials and supplies	153,300	116,893	36,407	145,913
Capital outlay	47,500	78,994	(31,494)	71,778
Total Transit	848,600	787,082	61,518	787,645
Total Health and Welfare	2,555,700	2,302,427	253,273	2,190,182
Culture and Recreation				
Parks and Recreation				
Personal services	1,761,200	1,721,225	39,975	1,594,657
Contract services	131,300	113,525	17,775	117,097
Materials and supplies	543,700	507,669	36,031	564,672
Capital outlay	133,500	144,344	(10,844)	105,718
Total Parks and Recreation	2,569,700	2,486,763	82,937	2,382,144
Roselawn				
Contract services	0	0	0	39
Materials and supplies	200	119	81	140
Total Roselawn	200	119	81	179
Libraries				
Payments to others	841,500	841,375	125	803,500
Total Culture & Recreation	3,411,400	3,328,257	83,143	3,185,823

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
Housing and Development				
Planning and Zoning				
Personal services	\$ 0	\$ 0	\$ 0	\$ 307,553
Contract services	0	0	0	10,500
Materials and supplies	0	0	0	15,154
Capital outlay	0	0	0	25,983
Total Planning and Zoning	0	0	0	359,190
Permits and Inspections				
Personal services	346,800	290,139	56,661	308,860
Contract services	53,300	41,123	12,177	20,639
Materials and supplies	14,200	10,039	4,161	13,518
Capital outlay	26,600	26,551	49	0
Total Permits and Inspections	440,900	367,852	73,048	343,017
County Agent				
Personal services	112,850	90,684	22,166	78,474
Contract services	17,800	15,482	2,318	20,925
Materials and supplies	4,600	3,331	1,269	5,126
Total County Agent	135,250	109,497	25,753	104,525
Forestry				
Contract services	20,000	17,656	2,344	17,656
Economic Development				
Materials and supplies	170,000	155,536	14,464	162,562
Tourism				
Payments to others	396,500	396,060	440	359,898
Keep Bartow Beautiful				
Materials and supplies	28,000	26,441	1,559	23,707
Total Housing and Development	1,190,650	1,073,042	117,608	1,370,555
Total Current	66,316,650	62,280,372	4,036,278	59,647,791
Debt Service				
General Government				
County Administration	40,000	26,393	13,607	41,090
Total Expenditures	\$ 66,356,650	\$ 62,306,765	\$ 4,049,885	\$ 59,688,881

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.

Drug Abuse Education Fund – This fund is used to account for monies collected under Georgia law related to additional penalties on controlled substance offenses. Such monies are restricted for drug abuse treatment and education programs relating to controlled substances and marijuana.

Crime Victims Assistance Fund – This fund is used to account for grant monies received for the purpose of providing counseling services to victims of crime and add-on fine surcharges as required by the O.C.G.A.

Emergency Telephone Fund – This fund is used to account for monies collected under Georgia law by the telephone company on behalf of Bartow County. These monies are remitted to the County and are restricted to providing emergency 911 services to the residents of the County.

Juvenile Supervision Fund – This fund is used to account for monies collected under Georgia law for probational services to juvenile offenders. Such monies are restricted to providing treatment to juvenile offenders.

County Jail Fund – This fund is used to account for monies collected as a result of a 10% penalty on certain court cases. These funds are legally restricted for the construction, operation, and staffing of the County detention facilities.

Hotel/Motel Tax Fund – This fund is used to account for monies collected on all short-term room rentals by hotels and motels located in the unincorporated area of Bartow County.

Law Enforcement Confiscated Assets Fund – This fund is used to account for monies confiscated under Federal and Georgia law by the Bartow County Sheriff's Office related to controlled substances offenses. Such monies are restricted to defray the cost of complex investigations and to purchase equipment relating to said investigations.

Inmate Welfare Fund – This fund is used to account for monies collected from inmates for purchase of supplies. The profit from these sales is used for the benefit of the general inmate population.

Law Library Fund – This fund is used to account for fees received from Superior and Probate Courts and used to finance the Law Library's operation and purchase of reference materials.

District Attorney Fund – This fund is used to account for monies forfeited under O.C.G.A. 16-13-49 held by the Cherokee Judicial Circuit. These funds are held to provide payment for any and all necessary expenses for the operation of the District Attorney's Office.

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

**BARTOW COUNTY, GEORGIA
DRUG ABUSE EDUCATION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 126,678	\$ 84,153
Intergovernmental receivables	2,279	1,732
Due from other funds	<u>14,047</u>	<u>14,047</u>
	<u>\$ 143,004</u>	<u>\$ 99,932</u>
 LIABILITIES		
Accounts payable	\$ 2,711	\$ 4,686
 FUND BALANCES		
Restricted for Judicial	<u>140,293</u>	<u>95,246</u>
 Total liabilities and fund balances	<u><u>\$ 143,004</u></u>	<u><u>\$ 99,932</u></u>

BARTOW COUNTY, GEORGIA
DRUG ABUSE EDUCATION
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 135,000	\$ 143,276	\$ 8,276	\$ 138,862
Total revenues	<u>135,000</u>	<u>143,276</u>	<u>8,276</u>	<u>138,862</u>
EXPENDITURES				
Current				
Judicial				
Contract services	<u>105,000</u>	<u>68,229</u>	<u>36,771</u>	<u>96,541</u>
Excess (deficiency) of revenues over (under) expenditures	30,000	75,047	45,047	42,321
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>	<u>(16,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	45,047	45,047	26,321
Fund balance, January 1	<u>0</u>	<u>95,246</u>	<u>95,246</u>	<u>68,925</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 140,293</u></u>	<u><u>\$ 140,293</u></u>	<u><u>\$ 95,246</u></u>

**BARTOW COUNTY, GEORGIA
CRIME VICTIMS ASSISTANCE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 6,747	\$ 10,147
Intergovernmental receivables	2,344	3,419
Due from other funds	<u>1,913</u>	<u>1,913</u>
	<u>\$ 11,004</u>	<u>\$ 15,479</u>
 FUND BALANCES		
Restricted for Judicial	<u>\$ 11,004</u>	<u>\$ 15,479</u>

**BARTOW COUNTY, GEORGIA
CRIME VICTIMS ASSISTANCE
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)**

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 115,000	\$ 105,525	\$ (9,475)	\$ 109,426
EXPENDITURES				
Current				
Judicial	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	115,000	105,525	(9,475)	109,426
Other financing sources (uses)				
Transfers in (out)				
General Fund	(115,000)	(110,000)	5,000	(115,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(4,475)	(4,475)	(5,574)
Fund balance, January 1	0	15,479	15,479	21,053
Fund balances, December 31	\$ 0	\$ 11,004	\$ 11,004	\$ 15,479

**BARTOW COUNTY, GEORGIA
EMERGENCY TELEPHONE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 768,194	\$ 782,944
Accounts receivable	234,247	225,260
Due from other funds	<u>4,666</u>	<u>4,666</u>
Total assets	<u><u>\$ 1,007,107</u></u>	<u><u>\$ 1,012,870</u></u>
LIABILITIES		
Accounts payable	\$ 564	\$ 11,825
Accrued salaries and payroll liabilities	46,314	37,620
Advances from other funds	<u>0</u>	<u>858,926</u>
Total liabilities	46,878	908,371
FUND BALANCES		
Assigned for Public Safety	<u>960,229</u>	<u>104,499</u>
Total liabilities and fund balances	<u><u>\$ 1,007,107</u></u>	<u><u>\$ 1,012,870</u></u>

BARTOW COUNTY, GEORGIA
EMERGENCY TELEPHONE
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	\$ 1,915,000	\$ 1,731,217	\$ (183,783)	\$ 1,721,504
Other	60,000	51,329	(8,671)	51,329
Total revenue	<u>1,975,000</u>	<u>1,782,546</u>	<u>(192,454)</u>	<u>1,772,833</u>
EXPENDITURES				
Current				
Public Safety				
Personal services	1,794,000	1,638,186	155,814	1,567,745
Contract services	392,400	344,169	48,231	350,398
Materials and supplies	7,000	3,387	3,613	3,643
Total expenditures	<u>2,193,400</u>	<u>1,985,742</u>	<u>207,658</u>	<u>1,921,786</u>
Excess (deficiency) of revenues over (under) expenditures	(218,400)	(203,196)	15,204	(148,953)
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>218,400</u>	<u>1,058,926</u>	<u>840,526</u>	<u>220,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	855,730	855,730	71,047
Fund balance, January 1	<u>0</u>	<u>104,499</u>	<u>104,499</u>	<u>33,452</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 960,229</u></u>	<u><u>\$ 960,229</u></u>	<u><u>\$ 104,499</u></u>

**BARTOW COUNTY, GEORGIA
JUVENILE SUPERVISION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 67,007	\$ 65,339
	<u> </u>	<u> </u>
 FUND BALANCES		
Restricted for Judicial	\$ 67,007	\$ 65,339
	<u> </u>	<u> </u>

BARTOW COUNTY, GEORGIA
JUVENILE SUPERVISION
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 5,000	\$ 5,510	\$ 510	\$ 4,779
Total revenues	<u>5,000</u>	<u>5,510</u>	<u>510</u>	<u>4,779</u>
EXPENDITURES				
Current				
Judicial				
Contract services	<u>5,000</u>	<u>3,842</u>	<u>1,158</u>	<u>3,950</u>
Total expenditures	<u>5,000</u>	<u>3,842</u>	<u>1,158</u>	<u>3,950</u>
Excess (deficiency) of revenues over (under) expenditures	0	1,668	1,668	829
Fund balance, January 1	<u>0</u>	<u>65,339</u>	<u>65,339</u>	<u>64,510</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 67,007</u></u>	<u><u>\$ 67,007</u></u>	<u><u>\$ 65,339</u></u>

**BARTOW COUNTY, GEORGIA
COUNTY JAIL
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 10,406	\$ 12,487
Intergovernmental receivable	<u>4,734</u>	<u>6,632</u>
Total assets	<u><u>\$ 15,140</u></u>	<u><u>\$ 19,119</u></u>
 FUND BALANCES		
Restricted for Public Safety	<u><u>\$ 15,140</u></u>	<u><u>\$ 19,119</u></u>

**BARTOW COUNTY, GEORGIA
COUNTY JAIL
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)**

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	\$ 230,000	\$ 216,021	\$ (13,979)	\$ 223,143
Total revenues	<u>230,000</u>	<u>216,021</u>	<u>(13,979)</u>	<u>223,143</u>
EXPENDITURES				
Current				
Public Safety	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	230,000	216,021	(13,979)	223,143
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(230,000)</u>	<u>(220,000)</u>	<u>10,000</u>	<u>(260,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(3,979)	(3,979)	(36,857)
Fund balance, January 1	<u>0</u>	<u>19,119</u>	<u>19,119</u>	<u>55,976</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 15,140</u></u>	<u><u>\$ 15,140</u></u>	<u><u>\$ 19,119</u></u>

**BARTOW COUNTY, GEORGIA
HOTEL/MOTEL TAX
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Taxes receivable	\$ 70,437	\$ 50,974
	<u>70,437</u>	<u>50,974</u>
LIABILITIES		
Cash overdraft	\$ 6,579	\$ 2,934
Accounts payable	68,477	0
	<u>75,056</u>	<u>2,934</u>
Total liabilities	75,056	2,934
FUND BALANCES		
Assigned for Housing and Development	0	0
Unassigned	(4,619)	48,040
	<u>(4,619)</u>	<u>48,040</u>
Total fund balances	(4,619)	48,040
Total liabilities and fund balances	<u>\$ 70,437</u>	<u>\$ 50,974</u>

BARTOW 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, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Hotel/motel taxes	\$ 800,000	\$ 805,818	\$ 5,818	\$ 596,174
EXPENDITURES				
Current				
Housing and Development	70,000	68,477	1,523	0
Total expenditures	70,000	68,477	1,523	0
Excess (deficiency) of revenues over (under) expenditures	730,000	737,341	7,341	596,174
Other financing sources (uses)				
Transfers in (out)				
General Fund	(730,000)	(790,000)	(60,000)	(592,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(52,659)	(52,659)	4,174
Fund balance, January 1	0	48,040	48,040	43,866
Fund balances, December 31	\$ 0	\$ (4,619)	\$ (4,619)	\$ 48,040

**BARTOW COUNTY, GEORGIA
LAW ENFORCEMENT CONFISCATED ASSETS
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 555,411	\$ 543,449
Total assets	<u><u>\$ 555,411</u></u>	<u><u>\$ 543,449</u></u>
LIABILITIES		
Due to other agencies	\$ 84,827	\$ 54,303
FUND BALANCES		
Restricted for Public Safety	<u>470,584</u>	<u>489,146</u>
Total liabilities and fund balances	<u><u>\$ 555,411</u></u>	<u><u>\$ 543,449</u></u>

BARTOW COUNTY, GEORGIA
LAW ENFORCEMENT CONFISCATED ASSETS
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 140,000	\$ 164,059	\$ 24,059	\$ 263,405
Intergovernmental	0	0	0	52,889
Interest	0	976	976	485
Contributions	0	50	50	0
Total revenues	140,000	165,085	25,085	316,779
EXPENDITURES				
Current				
Public Safety				
Contract services	157,518	41,963	115,555	35,132
Materials and supplies	70,500	96,675	(26,175)	82,184
Capital outlay	85,000	45,867	39,133	103,710
Payments to others	0	10,267	(10,267)	14,479
Total expenditures	313,018	194,772	118,246	235,505
Excess (deficiency) of revenues over (under) expenditures	(173,018)	(29,687)	143,331	81,274
Other financing sources (uses)				
Sale of capital assets	0	11,125	11,125	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(173,018)	(18,562)	154,456	81,274
Fund balance, January 1	173,018	489,146	316,128	407,872
Fund balances, December 31	\$ 0	\$ 470,584	\$ 470,584	\$ 489,146

**BARTOW COUNTY, GEORGIA
INMATE WELFARE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	<u>\$ 155,864</u>	<u>\$ 96,859</u>
 LIABILITIES		
Due to other funds	\$ 3,899	\$ 7,130
 FUND BALANCES		
Restricted for Public Safety	<u>151,965</u>	<u>89,729</u>
 Total liabilities and fund balances	<u><u>\$ 155,864</u></u>	<u><u>\$ 96,859</u></u>

BARTOW COUNTY, GEORGIA
INMATE WELFARE
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	\$ 130,550	\$ 165,014	\$ 34,464	\$ 188,295
Total revenues	<u>130,550</u>	<u>165,014</u>	<u>34,464</u>	<u>188,295</u>
EXPENDITURES				
Current				
Public Safety				
Personal services	130,550	53,234	77,316	49,740
Contract services	0	4,817	(4,817)	7,559
Materials and supplies	0	10,227	(10,227)	68,713
Capital outlay	<u>0</u>	<u>34,500</u>	<u>(34,500)</u>	<u>52,999</u>
Total expenditures	<u>130,550</u>	<u>102,778</u>	<u>27,772</u>	<u>179,011</u>
Excess (deficiency) of revenues over (under) expenditures	0	62,236	62,236	9,284
Fund balance, January 1	<u>0</u>	<u>89,729</u>	<u>89,729</u>	<u>80,445</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 151,965</u></u>	<u><u>\$ 151,965</u></u>	<u><u>\$ 89,729</u></u>

**BARTOW COUNTY, GEORGIA
LAW LIBRARY
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	<u>\$ 32,418</u>	<u>\$ 10,114</u>
 LIABILITIES		
Due to other funds	\$ 807	\$ 807
 FUND BALANCES		
Restricted for Judicial	<u>31,611</u>	<u>9,307</u>
 Total liabilities and fund balances	<u><u>\$ 32,418</u></u>	<u><u>\$ 10,114</u></u>

BARTOW COUNTY, GEORGIA
LAW LIBRARY
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 50,000	\$ 47,306	\$ (2,694)	\$ 33,422
Total revenues	<u>50,000</u>	<u>47,306</u>	<u>(2,694)</u>	<u>33,422</u>
EXPENDITURES				
Current				
Judicial				
Personal services	50,000	3,230	46,770	2,165
Materials and supplies	<u>0</u>	<u>21,772</u>	<u>(21,772)</u>	<u>21,401</u>
Total expenditures	<u>50,000</u>	<u>25,002</u>	<u>24,998</u>	<u>23,566</u>
Excess (deficiency) of revenues over (under) expenditures	0	22,304	22,304	9,856
Fund balance, January 1	<u>0</u>	<u>9,307</u>	<u>9,307</u>	<u>(549)</u>
Fund balances, December 31	<u>\$ 0</u>	<u>\$ 31,611</u>	<u>\$ 31,611</u>	<u>\$ 9,307</u>

**BARTOW COUNTY, GEORGIA
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	<u>\$ 58,204</u>	<u>\$ 40,945</u>
 FUND BALANCES		
Restricted for Judicial	<u>\$ 58,204</u>	<u>\$ 40,945</u>

BARTOW COUNTY, GEORGIA
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 24,000	\$ 28,681	\$ 4,681	\$ 42,237
Total revenues	<u>24,000</u>	<u>28,681</u>	<u>4,681</u>	<u>42,237</u>
EXPENDITURES				
Current				
Judicial				
Contract services	24,000	7,702	16,298	4,406
Materials and supplies	0	3,720	(3,720)	11,268
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,481</u>
Total expenditures	<u>24,000</u>	<u>11,422</u>	<u>12,578</u>	<u>30,155</u>
Excess (deficiency) of revenues over (under) expenditures	0	17,259	17,259	12,082
Fund balance, January 1	<u>0</u>	<u>40,945</u>	<u>40,945</u>	<u>28,863</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 58,204</u></u>	<u><u>\$ 58,204</u></u>	<u><u>\$ 40,945</u></u>

**BARTOW COUNTY, GEORGIA
 MULTIPLE GRANTS
 SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEETS
 December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Intergovernmental receivable	\$ 0	\$ 160,969
	<u>0</u>	<u>160,969</u>
LIABILITIES		
Accounts payable	\$ 0	\$ 133,048
Retainages payable	0	27,921
	<u>0</u>	<u>160,969</u>
Total liabilities and fund balances	<u>\$ 0</u>	<u>\$ 160,969</u>

BARTOW COUNTY, GEORGIA
MULTIPLE GRANTS
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	\$ 194,320	\$ 194,320	\$ 0	\$ 305,680
Total revenues	<u>194,320</u>	<u>194,320</u>	<u>0</u>	<u>305,680</u>
EXPENDITURES				
Current				
Health and Welfare				
Capital outlay	<u>194,320</u>	<u>194,320</u>	<u>0</u>	<u>305,680</u>
Total expenditures	<u>194,320</u>	<u>194,320</u>	<u>0</u>	<u>305,680</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balance, January 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</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 Fund – This fund is used to account for the accumulation and disbursement of money needed to comply with the interest and principal redemption requirements of the governmental fund type general obligation bonds and other long-term debt obligations.

GMA COPS Debt Service Fund – This fund is used to account for the accumulation of resources and payments made for principal and interest on the GMA certificates of participation.

2007 SPLOST Debt Service Fund – This fund is used to account for the resources accumulated and payments made for principal and interest on the Series 2007 Bartow County, Georgia General Obligation Sales Tax Bonds.

2014 SPLOST Debt Service Fund – This fund is used to account for the resources accumulated and payments made for principal and interest on the Series 2013 Bartow County, Georgia General Obligation Sales Tax Bonds.

**BARTOW COUNTY, GEORGIA
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 867,280	\$ 887,945
Due from other funds	<u>62,984</u>	<u>62,984</u>
Total assets	<u><u>\$ 930,264</u></u>	<u><u>\$ 950,929</u></u>
 LIABILITIES		
Due to other funds	\$ 17,043	\$ 37,708
 FUND BALANCES		
Assigned for debt service	<u>913,221</u>	<u>913,221</u>
Total liabilities and fund balances	<u><u>\$ 930,264</u></u>	<u><u>\$ 950,929</u></u>

BARTOW COUNTY, GEORGIA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Total revenue	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES				
Total expenditures	<u>115,000</u>	<u>0</u>	<u>115,000</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(115,000)	0	115,000	0
Fund balances, January 1	<u>115,000</u>	<u>913,221</u>	<u>798,221</u>	<u>913,221</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 913,221</u></u>	<u><u>\$ 913,221</u></u>	<u><u>\$ 913,221</u></u>

BARTOW COUNTY, GEORGIA
GMA COPS
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 40,000	\$ 40,000
Investments	1,765,525	1,723,079
Due from other funds	<u>17,043</u>	<u>37,708</u>
Total assets	<u><u>\$ 1,822,568</u></u>	<u><u>\$ 1,800,787</u></u>
LIABILITIES		
Other liabilities	\$ 50	\$ 51
FUND BALANCES		
Restricted for debt service	<u>1,822,518</u>	<u>1,800,736</u>
Total liabilities and fund balances	<u><u>\$ 1,822,568</u></u>	<u><u>\$ 1,800,787</u></u>

BARTOW COUNTY, GEORGIA
GMA COPS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Interest	\$ 0	\$ 26,221	\$ 26,221	\$ 22,680
Total revenue	<u>0</u>	<u>26,221</u>	<u>26,221</u>	<u>22,680</u>
EXPENDITURES				
Debt Service				
Interest	<u>20,000</u>	<u>4,439</u>	<u>15,561</u>	<u>4,442</u>
Total expenditures	<u>20,000</u>	<u>4,439</u>	<u>15,561</u>	<u>4,442</u>
Excess (deficiency) of revenues over (under) expenditures	(20,000)	21,782	41,782	18,238
Fund balances, January 1	<u>20,000</u>	<u>1,800,736</u>	<u>1,780,736</u>	<u>1,782,498</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 1,822,518</u></u>	<u><u>\$ 1,822,518</u></u>	<u><u>\$ 1,800,736</u></u>

BARTOW COUNTY, GEORGIA
2007 SPLOST
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES AND FUND BALANCES	<u>\$ 0</u>	<u>\$ 0</u>

BARTOW COUNTY, GEORGIA
2007 SPLOST
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Interest	\$ 0	\$ 0	\$ 0	\$ 19,819
Total revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,819</u>
EXPENDITURES				
Debt Service				
Principal	0	0	0	20,035,000
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>494,344</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,529,344</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	(20,509,525)
Other financing sources (uses)				
Transfers in (out)				
2007 SPLOST Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>(24,377)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0	(20,533,902)
Fund balances, January 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,533,902</u>
Fund balances, December 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

BARTOW COUNTY, GEORGIA
2014 SPLOST
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 839,561	\$ 406,642
Investments	<u>4,100,786</u>	<u>5,903,742</u>
Total assets	<u><u>\$ 4,940,347</u></u>	<u><u>\$ 6,310,384</u></u>
 FUND BALANCES		
Restricted for debt service	<u><u>\$ 4,940,347</u></u>	<u><u>\$ 6,310,384</u></u>

BARTOW COUNTY, GEORGIA
2014 SPLOST
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2015
(With comparative actual amounts for the year ended December 31, 2014)

	2015			2014
	Final Budget	Actual	Variance	Actual
REVENUES				
Interest	\$ 0	\$ 8,096	\$ 8,096	\$ 8,323
Total revenues	<u>0</u>	<u>8,096</u>	<u>8,096</u>	<u>8,323</u>
EXPENDITURES				
Debt Service				
Principal	4,715,000	4,715,000	0	0
Interest	<u>1,089,666</u>	<u>1,089,675</u>	<u>(9)</u>	<u>1,197,262</u>
Total expenditures	<u>5,804,666</u>	<u>5,804,675</u>	<u>(9)</u>	<u>1,197,262</u>
Excess (deficiency) of revenues over (under) expenditures	(5,804,666)	(5,796,579)	8,087	(1,188,939)
Other financing sources (uses)				
Transfers in (out)				
2014 SPLOST Fund	<u>5,804,666</u>	<u>4,426,542</u>	<u>(1,378,124)</u>	<u>3,653,743</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(1,370,037)	(1,370,037)	2,464,804
Fund balances, January 1	<u>0</u>	<u>6,310,384</u>	<u>6,310,384</u>	<u>3,845,580</u>
Fund balances, December 31	<u>\$ 0</u>	<u>\$ 4,940,347</u>	<u>\$ 4,940,347</u>	<u>\$ 6,310,384</u>

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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).

2003 Special Purpose Local Option Sales Tax Fund – This fund is used to account for the proceeds of a 1 percent local option sales tax approved in 2003 for a period of time not to exceed six years for the purpose of financing long-term projects.

2007 Special Purpose Local Option Sales Tax Fund – This fund is used to account for the proceeds of a 1 percent local option sales tax approved in 2007 for a period of time not to exceed six years for the purpose of financing long-term projects.

2014 Special Purpose Local Option Sales Tax Fund – This fund is used to account for the proceeds of a 1 percent local option sales tax approved in 2011 for a period of time not to exceed six years for the purpose of financing long-term projects.

Grants Capital Projects Fund – This fund is used to account for general purpose long-term capital projects financed from grant revenues.

BARTOW COUNTY, GEORGIA
2003 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 2,544,622	\$ 3,020,197
Total assets	<u><u>\$ 2,544,622</u></u>	<u><u>\$ 3,020,197</u></u>
 LIABILITIES		
Accounts payable	\$ 31,944	\$ 24,913
Retainages payable	<u>10,950</u>	<u>0</u>
Total liabilities	42,894	24,913
 FUND BALANCES		
Restricted for capital outlay	<u>2,501,728</u>	<u>2,995,284</u>
Total liabilities and fund balances	<u><u>\$ 2,544,622</u></u>	<u><u>\$ 3,020,197</u></u>

BARTOW COUNTY, GEORGIA
2003 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, 2015 and 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Intergovernmental	\$ 3,963	\$ 55,173
Interest	<u>5,169</u>	<u>6,309</u>
Total revenues	<u>9,132</u>	<u>61,482</u>
EXPENDITURES		
Capital outlay		
Public Safety		
Fire	243,123	47,113
Public Works		
Highways and Streets	255,928	235,418
Culture and Recreations		
Parks and Recreation	<u>3,637</u>	<u>1,620</u>
Total expenditures	<u>502,688</u>	<u>284,151</u>
Excess (deficiency) of revenues over (under) expenditures	(493,556)	(222,669)
Fund balances, January 1	<u>2,995,284</u>	<u>3,217,953</u>
Fund balances, December 31	<u><u>\$ 2,501,728</u></u>	<u><u>\$ 2,995,284</u></u>

BARTOW COUNTY, GEORGIA
2007 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 3,868,864	\$ 4,550,895
Total assets	<u><u>\$ 3,868,864</u></u>	<u><u>\$ 4,550,895</u></u>
 LIABILITIES		
Intergovernmental payable	\$ 213,347	\$ 216,255
Due to other funds	<u>0</u>	<u>20,150</u>
Total liabilities	213,347	236,405
 FUND BALANCES		
Restricted for capital outlay	<u>3,655,517</u>	<u>4,314,490</u>
Total liabilities and fund balances	<u><u>\$ 3,868,864</u></u>	<u><u>\$ 4,550,895</u></u>

BARTOW COUNTY, GEORGIA
2007 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, 2015 and 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Intergovernmental	\$ 5,879,763	\$ 769,715
Interest	<u>1,775</u>	<u>2,463</u>
Total revenues	<u>5,881,538</u>	<u>772,178</u>
EXPENDITURES		
Capital outlay		
General Government		
Other General Government	265	565
Public Safety		
Sheriff	0	118,248
Fire	598,555	55,461
Public Works		
Highways and Streets	224	114,788
Culture and Recreation		
Parks and Recreation	61,704	391,929
Debt service		
Economic Development	<u>5,879,763</u>	<u>756,125</u>
Total expenditures	<u>6,540,511</u>	<u>1,437,116</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(658,973)</u>	<u>(664,938)</u>
Other financing sources (uses)		
Transfers in (out)		
2007 SPLOST Debt Service Fund	0	24,377
Water and Sewer Fund	<u>0</u>	<u>(23,646)</u>
Total other financing sources (uses)	<u>0</u>	<u>731</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(658,973)	(664,207)
Fund balances, January 1	<u>4,314,490</u>	<u>4,978,697</u>
Fund balances, December 31	<u><u>\$ 3,655,517</u></u>	<u><u>\$ 4,314,490</u></u>

BARTOW COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$ 13,322,339	\$ 24,553,355
Investments	5,014,233	5,009,734
Receivables		
Intergovernmental	0	233,581
Taxes	2,009,616	2,182,214
Prepaid items	<u>1,109,552</u>	<u>28,597</u>
Total assets	<u><u>\$ 21,455,740</u></u>	<u><u>\$ 32,007,481</u></u>
LIABILITIES		
Payables		
Accounts	\$ 983,942	\$ 1,185,017
Retainages	276,444	62,400
Intergovernmental	465,797	1,023,057
Due to other funds	<u>0</u>	<u>284,156</u>
Total liabilities	<u>1,726,183</u>	<u>2,554,630</u>
FUND BALANCES		
Nonspendable prepaid items	1,109,552	28,597
Restricted for capital outlay	<u>18,620,005</u>	<u>29,424,254</u>
Total fund balances	<u>19,729,557</u>	<u>29,452,851</u>
Total liabilities and fund balances	<u><u>\$ 21,455,740</u></u>	<u><u>\$ 32,007,481</u></u>

BARTOW COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Taxes	\$ 19,448,014	\$ 20,712,500
Intergovernmental	0	2,077,740
Interest	19,055	45,129
Contributions	<u>2,208</u>	<u>24,200</u>
Total revenues	<u>19,469,277</u>	<u>22,859,569</u>
EXPENDITURES		
Capital Outlay		
General Government		
Data Processing	497,272	175,195
Elections and Registrar	1,461	139,806
Engineering	198,277	371,204
Public Buildings	1,041,409	76,223
Other General Government	34	693
Public Safety		
Sheriff	391,240	486,470
Fire	168,825	2,082,150
Emergency Management	51,669	7,731
Emergency Medical Services	316,204	323,801
E-911	2,941,803	374,720
Public Works		
Highways and Streets	5,762,412	4,825,370
Health and Welfare		
Health Department	55,084	32,584
Culture and Recreation		
Parks and Recreation	2,244,866	1,755,439
Libraries	52,952	135,534
Housing and Development		
County Agent	97,710	38,807
Debt service		
Debt issue costs	1,500	14,433
Public Works	109,752	54,798
Economic Development	738,605	466,882
Intergovernmental	<u>8,647,128</u>	<u>10,771,300</u>
Total expenditures	<u>23,318,203</u>	<u>22,133,140</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,848,926)</u>	<u>726,429</u>

BARTOW COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Other financing sources (uses)		
Transfers in (out)		
2014 SPLOST Debt Service Fund	\$ (4,426,542)	\$ (3,653,743)
Water and Sewer Enterprise Fund	(536,768)	(378,293)
Solid Waste Enterprise Fund	(911,058)	(1,994,976)
Issuance of debt	<u>0</u>	<u>2,449,274</u>
Total other financing sources (uses)	<u>(5,874,368)</u>	<u>(3,577,738)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(9,723,294)	(2,851,309)
Fund balances, January 1 (restated)	<u>29,452,851</u>	<u>32,304,160</u>
Fund balances, December 31	<u><u>\$ 19,729,557</u></u>	<u><u>\$ 29,452,851</u></u>

**BARTOW COUNTY, GEORGIA
GRANTS CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	<u>\$ 0</u>	<u>\$ 281,235</u>
 LIABILITIES		
Retainages payable	\$ 0	\$ 254,250
 FUND BALANCES		
Restricted for capital outlay	<u> 0</u>	<u> 26,985</u>
 Total liabilities and fund balances	<u><u>\$ 0</u></u>	<u><u>\$ 281,235</u></u>

BARTOW COUNTY, GEORGIA
GRANTS CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Intergovernmental	\$ 25,000	\$ 1,666,211
Interest	<u>272</u>	<u>1,233</u>
Total revenues	<u>25,272</u>	<u>1,667,444</u>
EXPENDITURES		
Capital outlay		
Public Works		
Highways and Streets	38,876	2,227,011
Intergovernmental	<u>13,381</u>	<u>0</u>
Total expenditures	<u>52,257</u>	<u>2,227,011</u>
Excess (deficiency) of revenues over (under) expenditures	(26,985)	(559,567)
Fund balances, January 1	<u>26,985</u>	<u>586,552</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 26,985</u></u>

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.

Water and Sewer Fund - Used to account for activities connected with the development, operation and maintenance of water and sewer services in Bartow County.

Solid Waste Fund – This fund is used to account for activities connected with the disposal of residential and commercial solid waste at the County's solid waste landfill.

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 11,840,671	\$ 10,440,878
Accounts receivable (net)	1,450,357	1,323,980
Intergovernmental receivable	502,979	395,200
Inventories	<u>398,683</u>	<u>450,903</u>
Total current assets	<u>14,192,690</u>	<u>12,610,961</u>
Restricted assets		
Construction Fund		
Cash and cash equivalents	1,255,454	2,889,097
Debt Redemption		
Cash and cash equivalents	613,108	607,115
Customer Deposits		
Cash and cash equivalents	<u>762,132</u>	<u>745,981</u>
Total restricted assets	<u>2,630,694</u>	<u>4,242,193</u>
Capital assets		
Land	4,314,363	4,278,671
Buildings	1,137,176	1,137,177
Distribution system	116,199,279	111,692,044
Vehicles and equipment	2,801,828	2,632,551
Construction in progress	8,471,218	9,735,583
Accumulated depreciation	<u>(38,652,443)</u>	<u>(35,961,750)</u>
Total capital assets (net of accumulated depreciation)	<u>94,271,421</u>	<u>93,514,276</u>
Total assets	<u>111,094,805</u>	<u>110,367,430</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension contributions subsequent to measurement date	251,825	0
Pension investment return differences	21,321	0
Deferred charges on refunding	<u>25,668</u>	<u>34,225</u>
Total deferred outflows of resources	<u>298,814</u>	<u>34,225</u>

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
LIABILITIES		
Current liabilities		
Payables		
Accounts	\$ 768,313	\$ 835,213
Intergovernmental	23,576	16,498
Accrued salaries and payroll liabilities	51,366	45,957
Compensated absences	57,218	52,980
Claims and judgements payable	70,722	55,812
Due to other funds	196,259	182,907
Notes payable	387,473	452,377
	<u>1,554,927</u>	<u>1,641,744</u>
Current liabilities payable from restricted assets		
Payables		
Retainages	290,456	280,690
Interest	124,662	137,375
Customer deposits	762,132	745,981
Revenue bonds payable	1,385,000	1,355,000
	<u>2,562,250</u>	<u>2,519,046</u>
Long-term liabilities		
Net pension liability	971,924	0
Net OPEB obligation	1,628,286	1,365,791
Notes payable	107,779	387,473
Revenue bonds payable	10,859,261	12,293,590
	<u>13,567,250</u>	<u>14,046,854</u>
Total liabilities	<u>17,684,427</u>	<u>18,207,644</u>
NET POSITION		
Net investment in capital assets	82,316,484	81,275,465
Restricted for:		
Debt service	488,446	469,740
Unrestricted	10,904,262	10,448,806
Total net position	<u>\$ 93,709,192</u>	<u>\$ 92,194,011</u>

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES		
Charges for sales and services		
Water sales	\$ 10,860,723	\$ 10,130,260
Sewer charges	3,110,171	2,854,088
Tap fees	56,695	54,205
Other	580,030	504,184
Other	<u>29,143</u>	<u>34,314</u>
Total operating revenues	<u>14,636,762</u>	<u>13,577,051</u>
OPERATING EXPENSES		
Costs of sales and services	7,729,799	7,368,746
Personal services	2,609,336	2,512,854
Depreciation	<u>2,690,692</u>	<u>2,676,217</u>
Total operating expenses	<u>13,029,827</u>	<u>12,557,817</u>
Operating income (loss)	<u>1,606,935</u>	<u>1,019,234</u>
Non-operating revenues (expenses)		
Intergovernmental revenue	32,077	653,647
Interest revenue	53,208	54,779
Interest expense	<u>(209,846)</u>	<u>(412,153)</u>
Total non-operating revenues (expenses)	<u>(124,561)</u>	<u>296,273</u>
Net income (loss) before capital contributions and transfers	<u>1,482,374</u>	<u>1,315,507</u>
Capital contributions		
Connection fees	301,473	164,256
Capital contributions	<u>0</u>	<u>56,967</u>
Total capital contributions	<u>301,473</u>	<u>221,223</u>
Net income (loss) before transfers	<u>1,783,847</u>	<u>1,536,730</u>
Transfers in (out)		
2007 SPLOST Fund	24,236	23,646
2014 SPLOST Fund	<u>512,532</u>	<u>378,293</u>
Total transfers	<u>536,768</u>	<u>401,939</u>
Change in net position	<u>2,320,615</u>	<u>1,938,669</u>
Net position, January 1 (original)	92,194,011	90,255,342
Prior period adjustments	<u>(805,434)</u>	<u>0</u>
Net position, January 1 (restated)	<u>91,388,577</u>	<u>90,255,342</u>
Net position, December 31	<u><u>\$ 93,709,192</u></u>	<u><u>\$ 92,194,011</u></u>

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities:		
Receipts from customers	\$ 14,497,393	\$ 13,552,192
Payments to suppliers	(7,544,135)	(7,403,944)
Payments to employees	(2,443,850)	(2,372,248)
Other receipts	<u>29,143</u>	<u>34,314</u>
Net cash provided (used) by operating activities	<u>4,538,551</u>	<u>3,810,314</u>
Cash flows from non-capital financing activities:		
Receipts from other funds	13,352	0
Payments to other funds	<u>0</u>	<u>(222,063)</u>
Net cash provided (used) by non-capital financing activities	<u>13,352</u>	<u>(222,063)</u>
Cash flows from capital and related financing activities:		
Receipt of capital contributions	301,473	221,223
Receipts from other funds	536,768	401,939
Receipts from other governments	32,077	258,447
Payments for acquisitions of capital assets	(2,766,928)	(3,786,787)
Payment of prior year capital related payables	(639,468)	(69,886)
Interest paid	(424,033)	(467,775)
Principal payments - promissory notes	(452,377)	(439,024)
Principal payments - bonds	<u>(1,355,000)</u>	<u>(1,320,000)</u>
Net cash provided (used) by capital and related financing activities	<u>(4,767,488)</u>	<u>(5,201,863)</u>
Cash flows from investing activities:		
Interest received	<u>3,879</u>	<u>5,451</u>
Net increase (decrease) in cash and cash equivalents	(211,706)	(1,608,161)
Cash and cash equivalents, January 1	<u>14,683,071</u>	<u>16,291,232</u>
Cash and cash equivalents, December 31	<u><u>\$ 14,471,365</u></u>	<u><u>\$ 14,683,071</u></u>

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 1,606,935	\$ 1,019,234
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,690,692	2,676,217
(Increase) decrease in accounts receivable	(126,377)	(3,844)
(Increase) decrease in inventories	52,220	2,117
(Increase) decrease in pension contributions subsequent to measurement date	1,066	0
(Increase) decrease in pension investment return differences	(21,321)	0
Increase (decrease) in accounts payable	111,456	731
Increase (decrease) in intergovernmental payable	7,078	(5,682)
Increase (decrease) in claims and judgements payable	14,910	(6,614)
Increase (decrease) in other liabilities	0	(25,750)
Increase (decrease) in customer deposits	16,151	13,299
Increase (decrease) in accrued payroll liabilities	9,647	(4,752)
Increase (decrease) in net pension liability	(86,401)	0
Increase (decrease) in net OPEB obligation	262,495	145,358
Total adjustments	<u>2,931,616</u>	<u>2,791,080</u>
Net cash provided (used) by operating activities	<u>\$ 4,538,551</u>	<u>\$ 3,810,314</u>
Cash and cash equivalents reconciliation		
Cash and cash equivalents	\$ 11,840,671	\$ 10,440,878
Construction Fund		
Cash and cash equivalents	1,255,454	2,889,097
Debt Redemption		
Cash and cash equivalents	613,108	607,115
Customer Deposits		
Cash and cash equivalents	<u>762,132</u>	<u>745,981</u>
Total cash and cash equivalents	<u>\$ 14,471,365</u>	<u>\$ 14,683,071</u>

Noncash investing, capital, and financing activities:

Contributions of capital assets from other governments totaled \$0 and \$56,967 for the years ended December 31, 2015 and 2014, respectively.

Acquisition of capital assets through payables totaled \$470,878 and \$639,468 for the years ended December 31, 2015 and 2014, respectively.

Capitalized construction period interest totaled \$210,031 and \$56,458 for the years ended December 31, 2015 and 2014, respectively.

BARTOW COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 2,212,491	\$ 1,691,483
Accounts receivable (net)	464,942	320,456
Due from other funds	31,108	31,108
	<u>2,708,541</u>	<u>2,043,047</u>
Total current assets		
Capital assets		
Land	1,179,659	1,117,313
Buildings	1,829,849	1,565,945
Land improvements	14,205,087	14,205,087
Vehicles and equipment	6,663,761	5,960,372
Construction in progress	676,003	573,702
Accumulated depreciation	(17,327,894)	(16,620,275)
	<u>7,226,465</u>	<u>6,802,144</u>
Total capital assets (net of accumulated depreciation)		
Total assets	<u>9,935,006</u>	<u>8,845,191</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension contributions subsequent to measurement date	230,000	0
Pension investment return differences	19,474	0
	<u>249,474</u>	<u>0</u>
Total deferred outflows of resources		
LIABILITIES		
Current liabilities		
Accounts payable	148,336	121,980
Accrued salaries and payroll liabilities	60,518	50,550
Compensated absences	65,278	62,019
Claims and judgements payable	52,536	43,973
Due to other funds	62,984	62,984
Closure and post-closure care costs	27,178	46,377
	<u>416,830</u>	<u>387,883</u>
Total current liabilities		
Noncurrent liabilities		
Net pension liability	887,690	0
Net OPEB obligation	1,209,584	1,076,078
Closure and post-closure care costs	6,766,762	6,303,051
	<u>8,864,036</u>	<u>7,379,129</u>
Total noncurrent liabilities		
Total liabilities	<u>9,280,866</u>	<u>7,767,012</u>
NET POSITION		
Net investment in capital assets	7,226,465	6,802,144
Unrestricted	(6,322,851)	(5,723,965)
	<u>\$ 903,614</u>	<u>\$ 1,078,179</u>
Total net position		

BARTOW COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	\$ 3,792,409	\$ 2,702,324
Recycling fees	186,932	251,210
Other	175	4,052
Total operating revenues	<u>3,979,516</u>	<u>2,957,586</u>
OPERATING EXPENSES		
Costs of sales and services	1,562,275	1,299,093
Personal services	2,302,207	2,288,935
Depreciation	527,375	453,028
Total operating expenses	<u>4,391,857</u>	<u>4,041,056</u>
Operating income (loss)	(412,341)	(1,083,470)
Non-operating revenues (expenses)		
Gain (loss) on sale of capital assets	0	24,727
Net income (loss) before transfers	<u>(412,341)</u>	<u>(1,058,743)</u>
Transfers in (out)		
General Fund	62,347	250,000
2014 SPLOST Fund	911,058	1,994,976
Total transfers	<u>973,405</u>	<u>2,244,976</u>
Change in net position	<u>561,064</u>	<u>1,186,233</u>
Net position, January 1 (original)	1,078,179	(108,054)
Prior period adjustments	(735,629)	0
Net position, January 1 (restated)	<u>342,550</u>	<u>(108,054)</u>
Net position, December 31	<u><u>\$ 903,614</u></u>	<u><u>\$ 1,078,179</u></u>

BARTOW COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities:		
Receipts from customers	\$ 3,834,855	\$ 2,875,014
Payments to suppliers	(1,082,844)	(1,070,150)
Payments to employees	(2,252,887)	(2,129,519)
Other receipts	<u>175</u>	<u>4,052</u>
Net cash provided (used) by operating activities	<u>499,299</u>	<u>(320,603)</u>
Cash flows from non-capital financing activities:		
Receipts from other funds	<u>0</u>	<u>250,000</u>
Cash flows from capital and related financing activities:		
Receipts from other funds	911,058	1,994,976
Sale of capital assets	0	24,727
Payments for acquisitions of capital assets	<u>(889,349)</u>	<u>(1,864,155)</u>
Net cash provided (used) by capital and related financing activities	<u>21,709</u>	<u>155,548</u>
Net increase (decrease) in cash and cash equivalents	521,008	84,945
Cash and cash equivalents, January 1	<u>1,691,483</u>	<u>1,606,538</u>
Cash and cash equivalents, December 31	<u><u>\$ 2,212,491</u></u>	<u><u>\$ 1,691,483</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ (412,341)</u>	<u>\$ (1,083,470)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	527,375	453,028
Landfill closure/post-closure costs	444,512	205,898
(Increase) decrease in accounts receivable	(144,486)	(78,520)
(Increase) decrease in pension contributions subsequent to measurement date	974	0
(Increase) decrease in pension investment return differences	(19,474)	0
Increase (decrease) in accounts payable	26,356	(4,818)
Increase (decrease) in claims and judgements payable	8,563	27,863
Increase (decrease) in accrued payroll liabilities	13,227	10,056
Increase (decrease) in net pension liability	(78,913)	0
Increase (decrease) in net OPEB obligation	<u>133,506</u>	<u>149,360</u>
Total adjustments	<u>911,640</u>	<u>762,867</u>
Net cash provided (used) by operating activities	<u><u>\$ 499,299</u></u>	<u><u>\$ (320,603)</u></u>

Noncash investing, capital, and financing activities:

Contributions of capital assets from governmental activities totaled \$62,347 and \$0 for the years ended December 31, 2015 and 2014, respectively.

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AGENCY 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.

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

Sheriff Department - This fund accounts for deposits held for incarcerated inmates.

**BARTOW COUNTY, GEORGIA
AGENCY FUNDS
COMBINING BALANCE SHEET
December 31, 2015**

	<u>Tax Commissioner</u>	<u>Clerk of Superior Court</u>
ASSETS		
Cash and cash equivalents	\$ 325,952	\$ 3,569,571
Taxes receivable, net	<u>3,370,723</u>	<u>0</u>
Total assets	<u><u>\$ 3,696,675</u></u>	<u><u>\$ 3,569,571</u></u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to others	<u><u>\$ 3,696,675</u></u>	<u><u>\$ 3,569,571</u></u>

<u>Sheriff</u>	<u>Probate Court</u>	<u>Juvenile Court</u>	<u>Magistrate Court</u>	<u>Totals</u>
\$ 160,023	\$ 48,607	\$ 7,131	\$ 34,117	\$ 4,145,401
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,370,723</u>
<u>\$ 160,023</u>	<u>\$ 48,607</u>	<u>\$ 7,131</u>	<u>\$ 34,117</u>	<u>\$ 7,516,124</u>
<u>\$ 160,023</u>	<u>\$ 48,607</u>	<u>\$ 7,131</u>	<u>\$ 34,117</u>	<u>\$ 7,516,124</u>

BARTOW COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended December 31, 2015

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
TAX COMMISSIONER				
ASSETS				
Cash and cash equivalents	\$ 237,537	\$ 108,424,509	\$ 108,336,094	\$ 325,952
Taxes receivable, net	3,325,110	55,090,762	55,045,149	3,370,723
Total	<u>\$ 3,562,647</u>	<u>\$ 163,515,271</u>	<u>\$ 163,381,243</u>	<u>\$ 3,696,675</u>
LIABILITIES				
Due to others	<u>\$ 3,562,647</u>	<u>\$ 163,515,271</u>	<u>\$ 163,381,243</u>	<u>\$ 3,696,675</u>
CLERK OF SUPERIOR COURT				
ASSETS				
Cash and cash equivalents	<u>\$ 4,584,548</u>	<u>\$ 8,532,687</u>	<u>\$ 9,547,664</u>	<u>\$ 3,569,571</u>
LIABILITIES				
Due to others	<u>\$ 4,584,548</u>	<u>\$ 8,532,687</u>	<u>\$ 9,547,664</u>	<u>\$ 3,569,571</u>
SHERIFF				
ASSETS				
Cash and cash equivalents	<u>\$ 107,793</u>	<u>\$ 1,520,942</u>	<u>\$ 1,468,712</u>	<u>\$ 160,023</u>
LIABILITIES				
Due to others	<u>\$ 107,793</u>	<u>\$ 1,520,942</u>	<u>\$ 1,468,712</u>	<u>\$ 160,023</u>
PROBATE COURT				
ASSETS				
Cash and cash equivalents	<u>\$ 80,309</u>	<u>\$ 1,727,632</u>	<u>\$ 1,759,334</u>	<u>\$ 48,607</u>
LIABILITIES				
Due to others	<u>\$ 80,309</u>	<u>\$ 1,727,632</u>	<u>\$ 1,759,334</u>	<u>\$ 48,607</u>
JUVENILE COURT				
ASSETS				
Cash and cash equivalents	<u>\$ 13,814</u>	<u>\$ 29,265</u>	<u>\$ 35,948</u>	<u>\$ 7,131</u>
LIABILITIES				
Due to others	<u>\$ 13,814</u>	<u>\$ 29,265</u>	<u>\$ 35,948</u>	<u>\$ 7,131</u>
MAGISTRATE COURT				
ASSETS				
Cash and cash equivalents	<u>\$ 57,280</u>	<u>\$ 712,492</u>	<u>\$ 735,655</u>	<u>\$ 34,117</u>
LIABILITIES				
Due to others	<u>\$ 57,280</u>	<u>\$ 712,492</u>	<u>\$ 735,655</u>	<u>\$ 34,117</u>
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 5,081,281	\$ 120,947,527	\$ 121,883,407	\$ 4,145,401
Taxes receivable, net	3,325,110	55,090,762	55,045,149	3,370,723
Total	<u>\$ 8,406,391</u>	<u>\$ 176,038,289</u>	<u>\$ 176,928,556</u>	<u>\$ 7,516,124</u>
LIABILITIES				
Due to others	<u>\$ 8,406,391</u>	<u>\$ 176,038,289</u>	<u>\$ 176,928,556</u>	<u>\$ 7,516,124</u>

SINGLE AUDIT SECTION

This section contains reports required by the 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 Commissioner
Bartow 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 Bartow County, Georgia, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Bartow County, Georgia's basic financial statements and have issued our report thereon dated June 17, 2016. Our report includes a reference to other auditors who audited the financial statements of the Bartow County Health Department, as described in our report on Bartow 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, we considered Bartow County, Georgia's internal control over financial reporting (internal control) to determine the 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 Bartow County's internal control. Accordingly, we do not express an opinion on the effectiveness of Bartow County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2015-01 and 2015-02 to be material weaknesses.

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. We consider the deficiencies described in the accompany schedule of findings and questioned costs as items 2015-03 through 2015-07 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bartow 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Bartow County, Georgia's Responses to Findings

Bartow County, Georgia's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Bartow 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 Bartow 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 & Company, LLC

Certified Public Accountants

Gainesville, Georgia
June 17, 2016

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

Honorable Commissioner
Bartow County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Bartow 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 Bartow County, Georgia's major federal programs for the year ended December 31, 2015. Bartow 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 the requirements of 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 Bartow 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 Bartow 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 Bartow County, Georgia's compliance.

Basis for Qualified Opinion on U.S. Department of Transportation Highway Planning and Construction Program

As described in the accompanying schedule of findings and questioned costs, Bartow County, Georgia did not comply with requirements regarding CFDA 20.205 Highway Planning and Construction as described in item 2015-08 for Allowable Cost / Cost Principles Reporting. Compliance with such requirements is necessary, in our opinion, for Bartow County, Georgia to comply with the requirements applicable to that program.

Qualified Opinion on U.S. Department of Transportation Highway Planning and Construction Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Bartow 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 U.S. Department of Transportation Highway Planning and Construction Program for the year ended December 31, 2015.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Bartow 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2015.

Report on Internal Control over Compliance

Management of Bartow 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 Bartow 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 Bartow County, Georgia's internal control over compliance.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2015-08 to be a material weakness.

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.

Bartow County, Georgia's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Bartow County, Georgia's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 & Company, LLC

Certified Public Accountants
Gainesville, Georgia
June 17, 2016

BARTOW COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass- Through Number	Expenditures
Department of Defense			
Passed through the Georgia Office of the State Treasurer: Payments to States in Lieu of Real Estate Taxes	12.112	FY2014	\$ 111,623
Department of Housing and Urban Development			
Passed through the Georgia Department of Community Affairs: Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	14.228	13p-y-008-1-5580 13q-y-008-1-5629	194,320 395,200 <u>589,520</u>
Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	<u>40,212</u>
Department of Justice			
Equitable Sharing for State and Local Law Enforcement Agencies	16.000	N/A	<u>63,685</u>
Passed through the Georgia Criminal Justice Coordinating Council: Crime Victim Assistance	16.575	C14-8-072 C15-8-153	32,537 16,406 <u>48,943</u>
Bulletproof Vest Partnership Program	16.607	N/A	<u>1,395</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	<u>24,494</u>
Total Department of Justice			<u>138,517</u>
Department of Transportation			
Passed through the Georgia Department of Transportation: Highway Planning and Construction	20.205	PL000-0013-00(419)	<u>161,593</u>
Formula Grants for Rural Areas	20.509	T005220 T005227 T005561	102,076 78,952 82,468 <u>263,496</u>
Passed through the Georgia Governor's Office of Highway Safety: State and Community Highway Safety	20.600	GA-2015-000-00297 GA-2016-000-00405	81,293 27,454 <u>108,747</u>
Total Department of Transportation			<u>533,836</u>

BARTOW COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass- Through Number	Expenditures
<u>Appalachian Regional Commission</u>			
Passed through the Tennessee Valley Authority: Appalachian Regional Development	23.001	GA-17751	<u>\$ 32,077</u>
<u>Environmental Protection Agency</u>			
Passed through the Georgia Environmental Finance Authority: Capitalization Grants for Drinking Water State Revolving Funds	66.468	CWSRF 14-011	<u>107,779</u>
<u>Department of Health and Human Services</u>			
Passed through Transit Alliance Group: Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	BARTOW TRANSIT	<u>123,946</u>
<u>Department of Homeland Security</u>			
Passed through the Georgia Emergency Management Agency: Emergency Management Performance Grants	97.042	OEM14-008 OEM15-008	12,558 19,909 <u>32,467</u>
Passed through the Georgia Emergency Management Agency: Pre-Disaster Mitigation	97.047	PDMC-PL-2014-001	<u>18,750</u>
Passed through the Georgia Emergency Management Agency: Homeland Security Grant Program	97.067	EMW-2014-SS-00092-S01	<u>6,952</u>
Total Department of Homeland Security			<u>58,169</u>
Total Federal Awards			<u><u>\$ 1,735,679</u></u>

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

BARTOW COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2015

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Bartow County, Georgia, under programs for the federal government for the year ended December 31, 2015. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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 OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or 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

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

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2015

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?	Yes
Significant deficiencies identified not considered material weaknesses?	Yes
Noncompliance material to financial statements noted?	None reported

B. Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	Yes
Significant deficiencies identified not considered material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified for all federal programs, except for FHWA Metropolitan Planning Program Grant listed under CFDA # 20.205 as PL000-0013-00(419)
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	Yes
Identification of major programs:	
14.228 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	
20.205 Highway Planning and Construction	
Dollar threshold used to distinguish Between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2015

2. Financial Statement Findings and Responses

2015-01

Condition: The 2014 financial statements were restated for errors and incorrectly reported amounts in the 2014 SPLOST Capital Projects Fund and Water and Sewer Fund.

Criteria: Generally accepted accounting principles require that accruals be properly calculated and recorded.

Effect: Failure to properly apply generally accepted accounting principles led to financial statements that were materially misstated.

Recommendation: Management should review their year-end procedures for recording assets and liabilities.

Management Response: Management concurs with this finding. The Chief Financial Officer will review all year-end accruals to ensure they are properly calculated and recorded. This action was taken immediately upon receipt of the comment from our auditors.

2015-02

Condition: While performing audit procedures at the Water Department, we noted that physical inventory count sheets were not updated to reflect the year-end inventory counts and a material amount of inventory items were not accounted for on the count sheets.

Criteria: Proper internal controls require that physical inventory counts be performed at least annually and differences properly accounted for on count sheets and reflected on the general ledger.

Effect: Failure to maintain adequate inventory records subjects the assets of the County to greater risk of misappropriation.

Recommendation: To ensure that sufficient internal controls are in place, the Water Department should perform a physical inventory count at least annually and update records to reflect any changes in recorded inventory amounts.

Management Response: Management concurs with this finding. Management will direct the Water Superintendent to implement the recommendations. This action was taken immediately upon receipt of the comment from our auditors.

2015-03

Condition: While performing audit procedures at the Magistrate Court, we noted instances where deposits were not made timely. Receipts were held for more than seven days before depositing in 4 of 40 (10%) receipts tested.

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's assets to a greater risk of loss due to fraud.

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

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2015

2. Financial Statement Findings and Responses, continued

2015-03, continued

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.

2015-04

Condition: While performing audit procedures at the Juvenile Court, we noted instances where deposits were not made timely. Receipts were held for more than seven 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.

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

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

2015-05

Condition: While performing audit procedures at the Building and Planning department, we noted instances where deposits were not made timely. Receipts were held for more than seven days before depositing in 14 of 40 (35%) receipts tested.

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.

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

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

2015-06

Condition: While performing audit procedures at the Building and Planning department, we noted that there is a lack of segregation of duties. The Permit Technician does most of the receipting and daily balancing, and delivers the deposits to the Commissioner's Office.

Criteria: Proper internal controls require adequate segregation of duties in control over adjustments to the general ledger.

Effect: Failure to maintain adequate segregation of duties subjects the assets of the County to greater risk of misappropriation.

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2015

2. Financial Statement Findings and Responses, continued

2015-06, continued

Recommendation: To ensure that sufficient internal controls are in place, the Building and Planning Department should properly segregate duties.

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

2015-07

Condition: While performing audit procedures at the Clerk of Court, we noted that there is no approval process for voided transactions. During our testing, we noted 7 of 15 (47%) of voided transactions had no supporting documentation.

Criteria: Proper internal controls require that all voided transactions are properly approved.

Effect: Failure to maintain proper supporting documentation with evidence of approval for voided transactions subjects the assets of the County to greater risk of misappropriation.

Recommendation: Supporting documentation with evidence of approval should be retained at the Court's office.

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.

3. Prior Year Audit Findings Follow-Ups

Comment 14-1

Condition: The 2013 financial statements were restated for errors and incorrectly reported amounts in the Governmental Activities, General Fund, Law Enforcement Confiscated Assets Fund, and Water and Sewer Fund.

Not corrected

Comment 14-2

Condition: While performing audit procedures at the Water Department, we noted that physical inventory count sheets were not updated to reflect the year-end inventory counts and a material amount of inventory items were not accounted for on the count sheets.

Not corrected

Comment 14-3

Condition: While performing audit procedures at the Water Department, we noted that disbursement checks were posted in the incorrect accounting period.

Corrected

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2015

3. Prior Year Audit Findings Follow-Ups, continued

Comment 14-4

Condition: While performing audit procedures at the Water Department, we noted that Water Department personnel failed to record retainages payable on projects in the Water and Sewer Fund.

Corrected

Comment 14-5

Condition: While performing audit procedures at the Magistrate Court, we noted instances where deposits were not made timely. Receipts were held for more than seven days before depositing in 11 of 40 (28%) receipts tested.

Not corrected

Comment 14-6

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

Not corrected

Comment 14-7

Condition: While performing audit procedures at the Building and Planning department, we noted instances where deposits were not made timely. Receipts were held for more than seven days before depositing in 10 of 40 (25%) receipts tested.

Not corrected

Comment 14-8

Condition: While performing audit procedures at the Building and Planning department, we noted that there is a lack of segregation of duties. The Permit Technician does most of the receipting and daily balancing, and delivers the deposits to the Board of Commissioners.

Not corrected

Comment 14-9

Condition: While performing audit procedures at the Clerk of Court, we noted that there is no approval process for voided transactions. During our testing, we noted 19 of 21 (90%) of voided transactions had no supporting documentation.

Not corrected

Comment 14-10

Condition: While performing audit procedures at the Clerk of Court, we noted that bank reconciliations were not completed in a timely manner.

Corrected

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2015

3. Prior Year Audit Findings Follow-Ups, continued

Comment 14-11

Condition: While performing audit procedures on purchases with County credit cards, we noted instances where credit card transactions did not have supporting documentation. During our testing, we noted 6 of 24 (25%) credit card transactions tested had no supporting documentation. All six of the transactions were purchases made with the Sheriff's Department credit cards.

Corrected

Comment 14-12

Condition: While performing audit procedures at the Water Department, we noted that there is a lack of segregation of duties between the posting and approving of journal entries in the Water Department. All journal entries posted to the general ledger for 2014 were reviewed during audit procedures and appeared appropriate.

Corrected

Comment 14-13

Condition: While performing audit procedures at the Water Department, we noted that Water department personnel failed to maintain a schedule of construction in progress in the Water and Sewer Fund.

Corrected

Comment 14-14

Condition: While performing audit procedures at the Juvenile Court, we noted that monthly payouts to other agencies were not made in a timely manner.

Corrected

Comment 14-15

Condition: The County experienced a material excess of expenditures over appropriations in the Law Enforcement Confiscated Assets Special Revenue Fund and the Inmate Welfare Special Revenue Fund.

Corrected

Comment 14-16

Condition: The allowable amount of employee compensation was exceeded on three of the four quarterly reimbursement requests during the year.

Not corrected

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2015

4. Federal Award Findings and Questioned Costs

2015-08

U.S. Department of Transportation

Program Name: Highway Planning and Construction

CFDA 20.205

Passed through the Georgia Department Transportation

Pass through number PL000-0013-00(419)

Allowable Cost / Cost Principles
Reporting

Condition: The allowable amount of program expenses for reimbursement was exceeded on two of the four quarterly reimbursement requests during the year.

Criteria: In accordance with Title 23-Highways, expenditures reimbursed must be for actual program costs incurred.

Effect: Bartow County did not expend the entire amount of funds that were requested and reimbursed.

Cause: The Program Director over-reported program expenses for employee compensation and professional fees. An incorrect amount of employee hours worked on the program was used leading to an overstated amount of employee compensation requested for reimbursement. Professional fees were over-reported due to a gross amount request for reimbursement which was already partially reimbursed by a third party.

Questioned Costs: \$11,702.

Context: We reviewed all 4 quarterly reimbursement reports for this grant along with all compensation amounts included. The questioned costs is an exact amount.

Recommendation: The Program Director should agree each quarterly reimbursement request to the total amounts expended per the County's general ledger reporting for this program.

Management Response: Management concurs with this finding. The Program Director will work with the Chief Financial Officer to review the general ledger accounting that this can be compared to the quarterly reimbursement requests. This action was implemented immediately upon receipt of the comment from our auditors.

STATE REPORTING SECTION

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

BARTOW COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2015

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<u>2003 SPLOST</u>					
Water and Sewer	\$ 18,000,000	\$ 18,000,000	\$ 18,052,365	\$ 0	\$ 18,052,365
Library System	5,000,000	5,000,000	548,954	0	548,954
Public Safety Equipment	2,410,000	2,410,000	2,191,386	0	2,191,386
Public Safety Facilities - Fire	3,470,000	3,470,000	3,789,734	243,123	4,032,857
Recreation	3,000,000	3,000,000	3,272,771	0	3,272,771
Economic Development	2,000,000	2,000,000	921,675	0	921,675
GIS Program	400,000	400,000	409,699	0	409,699
Greenspace	2,000,000	2,000,000	1,923,680	3,637	1,927,317
Historic Courthouse					
Renovation	700,000	700,000	828,220	0	828,220
Other County Buildings	500,000	500,000	4,347,898	0	4,347,898
Roads and Bridges	15,011,350	15,011,350	17,616,472	251,965	17,868,437
Debt Service	6,031,650	6,031,650	10,733,866	0	10,733,866
City of Cartersville	17,827,800	17,827,800	18,776,815	0	18,776,815
City of Adairsville	2,872,400	2,872,400	3,025,370	0	3,025,370
City of Emerson	1,694,200	1,694,200	1,784,438	0	1,784,438
City of Kingston	821,300	821,300	865,045	0	865,045
City of White	821,300	821,300	865,045	0	865,045
City of Euahlee	3,440,000	3,440,000	3,623,229	0	3,623,229
Total	<u>\$ 86,000,000</u>	<u>\$ 86,000,000</u>	<u>\$ 93,576,662</u>	<u>\$ 498,725</u>	<u>\$ 94,075,387</u>

Total Expenditures of the 2003 SPLOST Capital Projects Fund
Expenditures Financed by Other Revenues

502,688
(3,963)
\$ 498,725

BARTOW COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2015

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<u>2007 SPLOST</u>					
Water and Sewer	\$ 30,100,000	\$ 30,100,000	\$ 4,697,836	\$ 0	\$ 4,697,836
Public Safety Equipment	400,000	400,000	391,270	0	391,270
Public Safety Facilities - Fire	9,200,000	9,200,000	3,670,648	598,555	4,269,203
Public Safety Facilities	33,000,000	33,000,000	34,316,409	0	34,316,409
Recreation	250,000	250,000	1,119,254	61,704	1,180,958
Economic Development	3,000,000	3,000,000	994,512	0	994,512
Flood Plain Mapping	1,000,000	1,000,000	979,067	0	979,067
Greenspace	2,000,000	2,000,000	8,275	0	8,275
Historic Courthouse					
Renovation	2,756,000	2,756,000	3,050,499	0	3,050,499
Other County Buildings	1,494,000	1,494,000	923,684	265	923,949
Roads and Bridges	34,150,000	34,150,000	5,202,681	224	5,202,905
Public Works Equipment	1,750,000	1,750,000	1,817,653	0	1,817,653
Civic Center	20,000,000	20,000,000	18,866,446	0	18,866,446
Solid Waste Expansion	2,740,000	2,740,000	3,036,710	0	3,036,710
Solid Waste Equipment	650,000	650,000	10,506	0	10,506
Debt Service	19,011,667	19,011,667	14,088,213	0	14,088,213
City of Cartersville	37,314,000	37,314,000	22,868,068	0	22,868,068
City of Adairsville	6,012,000	6,012,000	3,693,769	0	3,693,769
City of Emerson	3,546,000	3,546,000	2,173,183	0	2,173,183
City of Kingston	1,719,000	1,719,000	1,044,214	0	1,044,214
City of White	1,719,000	1,719,000	1,053,499	0	1,053,499
City of Euahlee	7,200,000	7,200,000	4,423,475	0	4,423,475
Total	<u>\$ 219,011,667</u>	<u>\$ 219,011,667</u>	<u>\$ 128,429,871</u>	<u>\$ 660,748</u>	<u>\$ 129,090,619</u>
Total Expenditures of the 2007 SPLOST Capital Projects Fund				6,540,511	
Expenditures Financed by Other Revenues				(5,879,763)	
				<u>\$ 660,748</u>	

BARTOW COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2015

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<u>2014 SPLOST</u>					
Water and Sewer	\$ 37,244,350	\$ 37,244,350	\$ 406,640	\$ 568,666	\$ 975,306
Animal Control	269,500	269,500	0	0	0
Building Maintenance	600,500	600,500	117,254	219,116	336,370
Information Technology	590,350	590,350	303,623	524,532	828,155
Geographic Information System	799,500	799,500	0	0	0
E-911	744,500	744,500	49,624	233,511	283,135
EMA Warning Sirens	319,500	319,500	37,177	54,684	91,861
EMS Ambulances	2,469,500	2,469,500	377,215	339,527	716,742
Engineering	4,204,500	4,204,500	399,020	218,186	617,206
Facilities Improvement	869,500	869,500	246,066	973,155	1,219,221
Fire Department Proj. and Equip.	7,219,500	7,219,500	2,331,262	250,548	2,581,810
Purchasing	238,700	238,700	0	0	0
Public Works	2,969,500	2,969,500	0	0	0
Roads	51,995,700	51,995,700	5,103,570	6,242,809	11,346,379
Health Dept. Fac. and Equip.	1,069,500	1,069,500	99,753	60,254	160,007
Greenspace	2,000,000	2,000,000	0	0	0
Recreation	6,034,750	6,034,750	2,313,760	2,396,373	4,710,133
Community Center	1,034,750	1,034,750	0	0	0
Senior Center Vehicle	339,500	339,500	0	0	0
Sheriff's Department Vehicles	2,000,000	2,000,000	1,231,505	444,971	1,676,476
Solid Waste	2,969,500	2,969,500	1,654,594	790,093	2,444,687
Library System Books and Equip.	1,269,500	1,269,500	158,066	59,944	218,010
Landfill Expansion	12,500,000	12,500,000	565,191	225,011	790,202
Radio System / Communication	15,000,000	15,000,000	353,175	2,824,239	3,177,414
Industrial Park	13,073,354	13,073,354	3,670,625	4,164,122	7,834,747
City of Adairsville	8,932,000	8,932,000	758,100	689,721	1,447,821
City of Cartersville	27,822,796	27,822,796	3,153,303	3,383,373	6,536,676
City of Emerson	3,792,250	3,792,250	321,866	292,834	614,700
City of Euahlee	7,950,250	7,950,250	674,774	613,911	1,288,685
City of Kingston	1,838,375	1,838,375	156,032	141,958	297,990
City of White	1,838,375	1,838,375	156,032	141,958	297,990
Total	<u>\$ 220,000,000</u>	<u>\$ 220,000,000</u>	<u>\$ 24,638,227</u>	<u>\$ 25,853,496</u>	<u>\$ 50,491,723</u>
Transfers to the Water and Sewer Fund				(536,768)	
Transfers to the Solid Waste Fund				(911,058)	
				<u>\$ 24,405,670</u>	
Total Expenditures of the 2014 SPLOST Capital Projects Fund				23,318,203	
Interest Paid from the 2014 SPLOST Debt Service Fund				1,089,675	
Expenditures Financed by Other Revenues and Other Financing Sources				(2,208)	
				<u>\$ 24,405,670</u>	

Note: Prior Years expenditures for Roads have been decreased by \$925,237 to reflect prior period adjustment for intergovernmental revenues.

* Estimated cost represents the portion of these projects to be financed with Special Purpose Local Option Sales Tax.

Actual costs that are in excess of these amounts have been financed through alternative funds.

BARTOW COUNTY, GEORGIA
SCHEDULE OF COMPLETED STATE AWARDS EXPENDED
GEORGIA DEPARTMENT OF HUMAN SERVICES
For the year ended December 31, 2015

<u>Grant Name</u>	<u>Grant Period</u>	<u>Contract Number</u>	<u>Amount Awarded</u>	<u>State Revenues</u>	<u>State Expenditures</u>	<u>Amount Due from State</u>
DHS Operating Grant - Family Connection	07/01/14 to 06/30/15	427-93-151500007	\$ 45,000	\$ 23,371	\$ 23,371	\$ 0
DHS Operating Grant - Family Connection	07/01/15 to 06/30/16	427-93-161600007	46,000	19,905	19,905	11,428
DHS / Transit Alliance Group	07/01/14 to 06/30/15	Transit Operating (5311)	120,105	61,216	61,216	0
DHS / Transit Alliance Group	07/01/15 to 06/30/16	Transit Operating (5311)	<u>121,656</u>	<u>62,730</u>	<u>62,730</u>	<u>16,897</u>
Total			<u>\$ 332,761</u>	<u>\$ 167,222</u>	<u>\$ 167,222</u>	<u>\$ 28,325</u>

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