

BARTOW COUNTY, GEORGIA

Annual Financial Report

For the year ended December 31, 2016

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BARTOW COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
For the year ended December 31, 2016

TABLE OF CONTENTS

Exhibit		PAGE
	INTRODUCTORY SECTION	
	Table of Contents	
	FINANCIAL SECTION	
	Independent Auditor's Report.....	1-3
	Management's Discussion and Analysis.....	4-14
	Basic Financial Statements:	
	Government-wide Financial Statements:	
A-1	Statement of Net Position.....	15-16
A-2	Statement of Activities.....	17
	Fund Financial Statements:	
	Governmental Funds:	
A-3	Balance Sheet.....	18-19
A-4	Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position.....	20
A-5	Statement of Revenues, Expenditures and Changes in Fund Balances.....	21-22
A-6	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	23
A-7	General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual.....	24-25
	Proprietary Funds:	
A-8	Statement of Net Position.....	26-27
A-9	Statement of Revenues, Expenses, and Changes in Net Position.....	28
A-10	Statement of Cash Flows.....	29-30
	Fiduciary Funds:	
A-11	Statement of Fiduciary Assets and Liabilities.....	31
A-12	Notes to the Financial Statements.....	32-89
	Required Supplementary Information:	
B-1	Schedule of Changes in the Net Pension Liability (Asset) and Related Ratios.....	90
B-2	Schedule of Contributions.....	91
B-3	Notes to the Required Supplementary Information.....	92-93
	Combining and Individual Fund Statements and Schedules:	
C-1	Combining Balance Sheet - Nonmajor Governmental Funds.....	94-95
C-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds.....	96-97
D-1	Comparative Balance Sheets - General Fund.....	98
D-2	Comparative Statement of Revenues, Expenditures and Changes in Fund Balances - General Fund.....	99
D-3	Schedule of Revenues - Budget and Actual - General Fund.....	100
D-4	Schedule of Expenditures - Budget and Actual - General Fund.....	101-106

BARTOW COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
For the year ended December 31, 2016

TABLE OF CONTENTS

Exhibit		PAGE
	FINANCIAL SECTION (continued)	
	Combining and Individual Fund Statements and Schedules (continued)	
E-1	Comparative Balance Sheets - Drug Abuse Education Special Revenue Fund.....	107
E-2	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Drug Abuse Education Special Revenue Fund.....	108
E-3	Comparative Balance Sheets - Crime Victims Assistance Special Revenue Fund.....	109
E-4	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Crime Victims Assistance Special Revenue Fund.....	110
E-5	Comparative Balance Sheets - Emergency Telephone Special Revenue Fund.....	111
E-6	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Emergency Telephone Special Revenue Fund.....	112
E-7	Comparative Balance Sheets - Juvenile Supervision Special Revenue Fund.....	113
E-8	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Juvenile Supervision Special Revenue Fund.....	114
E-9	Comparative Balance Sheets - County Jail Special Revenue Fund.....	115
E-10	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - County Jail Special Revenue Fund.....	116
E-11	Comparative Balance Sheets - Hotel/Motel Tax Special Revenue Fund.....	117
E-12	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Hotel/Motel Tax Special Revenue Fund.....	118
E-13	Comparative Balance Sheets - Law Enforcement Confiscated Assets Special Revenue Fund.....	119
E-14	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Law Enforcement Confiscated Assets Special Revenue Fund.....	120
E-15	Comparative Balance Sheets - Inmate Welfare Special Revenue Fund.....	121
E-16	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Inmate Welfare Special Revenue Fund.....	122
E-17	Comparative Balance Sheets - Law Library Special Revenue Fund.....	123
E-18	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Law Library Special Revenue Fund.....	124
E-19	Comparative Balance Sheets - District Attorney Special Revenue Fund.....	125
E-20	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - District Attorney Special Revenue Fund.....	126
E-21	Comparative Balance Sheets - Multiple Grants Special Revenue Fund.....	127
E-22	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Multiple Grants Special Revenue Fund.....	128
E-23	Balance Sheet - Clerk of Court Technology Special Revenue Fund.....	129
E-24	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Clerk of Court Technology Special Revenue Fund.....	130

BARTOW COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
For the year ended December 31, 2016

TABLE OF CONTENTS

Exhibit		PAGE
	FINANCIAL SECTION (continued)	
	Combining and Individual Fund Statements and Schedules (continued)	
F-1	Comparative Balance Sheets - Debt Service Fund.....	131
F-2	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Debt Service Fund.....	132
F-3	Comparative Balance Sheets - GMA COPS Debt Service Fund.....	133
F-4	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - GMA COPS Debt Service Fund.....	134
F-5	Comparative Balance Sheets - 2007 SPLOST Debt Service Fund.....	135
F-6	Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - 2007 SPLOST Debt Service Fund.....	136
G-1	Comparative Balance Sheets - 2003 Special Purpose Local Option Sales Tax Capital Projects Fund.....	137
G-2	Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances - 2003 Special Purpose Local Option Sales Tax Capital Projects Fund.....	138
G-3	Comparative Balance Sheets - 2007 Special Purpose Local Option Sales Tax Capital Projects Fund.....	139
G-4	Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances - 2007 Special Purpose Local Option Sales Tax Capital Projects Fund.....	140
G-5	Comparative Balance Sheets - 2014 Special Purpose Local Option Sales Tax Capital Projects Fund.....	141
G-6	Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances - 2014 Special Purpose Local Option Sales Tax Capital Projects Fund.....	142-143
G-7	Comparative Balance Sheets - Grants Capital Projects Fund.....	144
G-8	Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances - Grants Capital Projects Fund.....	145
H-1	Comparative Statements of Net Position - Water and Sewer Enterprise Fund.....	146-147
H-2	Comparative Statements of Revenues, Expenses, and Changes in Net Position - Water and Sewer Enterprise Fund.....	148
H-3	Comparative Statements of Cash Flows - Water and Sewer Enterprise Fund.....	149-150
H-4	Comparative Statements of Net Position - Solid Waste Enterprise Fund.....	151
H-5	Comparative Statements of Revenues, Expenses, and Changes in Net Position - Solid Waste Enterprise Fund.....	152
H-6	Comparative Statements of Cash Flows - Solid Waste Enterprise Fund.....	153
I-1	Combining Balance Sheet - Agency Funds.....	154-155
I-2	Statement of Changes in Assets and Liabilities - Agency Funds.....	156

BARTOW COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
For the year ended December 31, 2016

TABLE OF CONTENTS

Exhibit		PAGE
	OTHER REPORTING SECTION	
	Single Audit Section	
	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 <i>Government Auditing Standards</i>	157-158
	Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	159-160
J-1	Schedule of Expenditures of Federal Awards.....	161-162
J-2	Notes to the Schedule of Expenditures of Federal Awards.....	163
J-3	Schedule of Findings and Questioned Costs.....	164-169
	State Reporting Section	
K-1	Schedule of Projects Financed with Special Purpose Local Option Sales Tax.....	170-172
K-2	Schedule of Completed State Awards Expended - Georgia Department of Human Services.....	173

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, 2016, 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, 2016, 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* 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, 2015, which are not presented with the accompanying financial statements. In our report dated June 17, 2016, 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 2015 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 2015 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 2015 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*

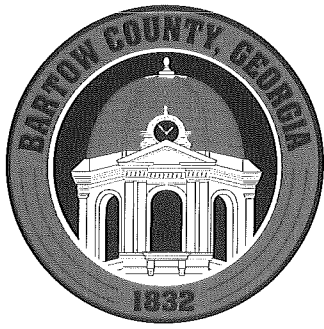
In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2017, on our consideration of Bartow County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, 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 9, 2017

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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, 2016. 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, 2016 by \$339,533,955 (*net position*). Of this amount, (\$25,175,382) is reported as unrestricted net position. This is an increase of \$2,129,762 from the previous fiscal year for unrestricted. Total net position decreased by \$3,481,390 from the previous fiscal year as the result of operations.
- As of December 31, 2016, Bartow County's governmental funds reported combined ending fund balances of \$48,360,805. Approximately 37% of this total amount, or \$17,777,422, is reported as unassigned and available for spending at the County's discretion. Approximately 33%, or \$16,196,322, 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 twenty 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 2016 and 2015

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current assets	\$ 54,102,150	\$ 62,556,518	\$ 22,419,011	\$ 19,272,682	\$ 76,521,161	\$ 81,829,200
Capital assets	273,833,233	271,384,585	107,303,597	101,497,886	381,136,830	372,882,471
Other noncurrent assets	0	0	87,500	0	87,500	0
Total assets	<u>327,935,383</u>	<u>333,941,103</u>	<u>129,810,108</u>	<u>120,770,568</u>	<u>457,745,491</u>	<u>454,711,671</u>
Deferred outflows of resources	14,433,943	5,417,915	1,404,465	548,288	15,838,408	5,966,203
Current liabilities	13,559,087	12,746,996	3,701,554	4,274,764	17,260,641	17,021,760
Noncurrent liabilities	91,845,297	85,172,263	24,944,006	22,431,286	116,789,303	107,603,549
Total liabilities	<u>105,404,384</u>	<u>97,919,259</u>	<u>28,645,560</u>	<u>26,706,050</u>	<u>134,049,944</u>	<u>124,625,309</u>
Net position:						
Net investment in capital assets	244,008,977	239,919,562	95,318,406	89,542,949	339,327,383	329,462,511
Restricted	24,881,386	33,406,752	500,568	488,446	25,381,954	33,895,198
Unrestricted	(31,925,421)	(31,886,555)	6,750,039	4,581,411	(25,175,382)	(27,305,144)
Total net position	<u>\$ 236,964,942</u>	<u>\$ 241,439,759</u>	<u>\$ 102,569,013</u>	<u>\$ 94,612,806</u>	<u>\$ 339,533,955</u>	<u>\$ 336,052,565</u>

Net position may serve over time as a useful indicator of a government's financial position. Assets for Bartow County exceeded liabilities by \$339,533,955 at the close of fiscal year 2016. Approximately 99.9% 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 almost 2% from 98% at December 31, 2015. 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 7%. This amount represents resources that are subject to external restrictions or enabling legislation on how they may be used.

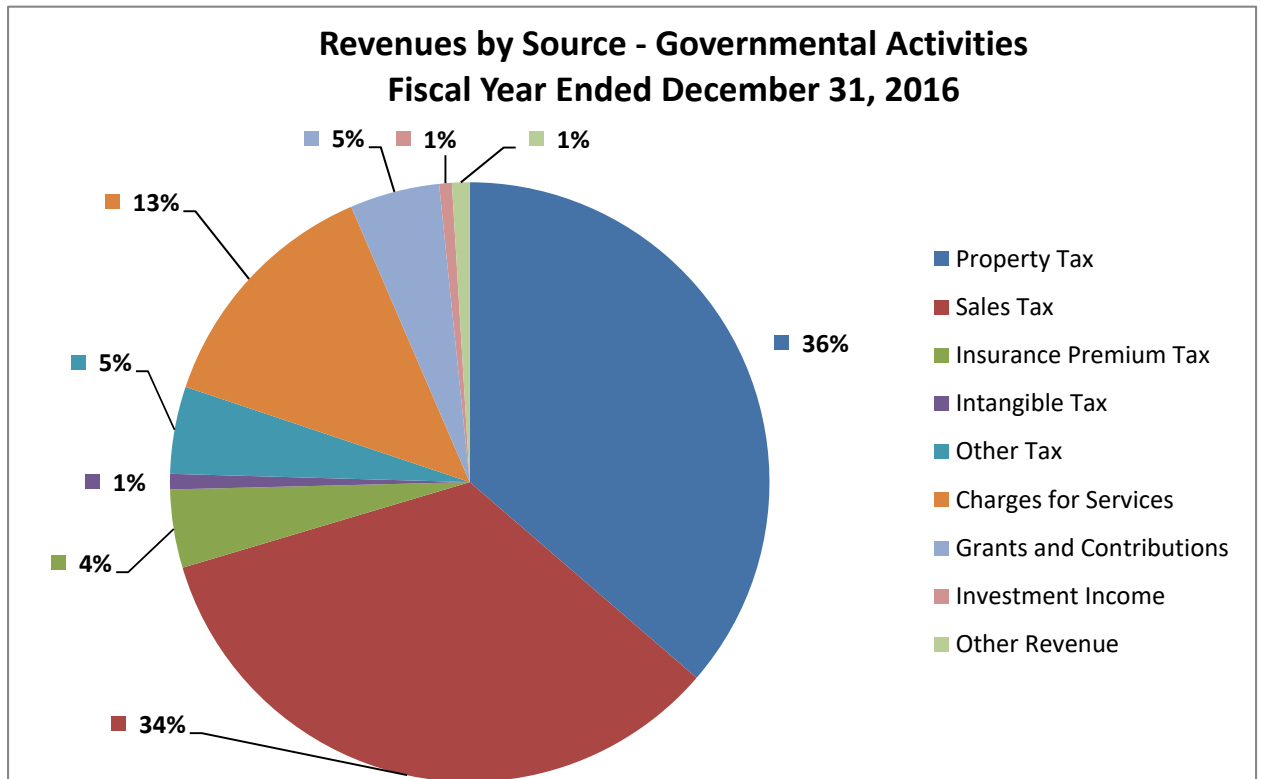
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how Bartow County's net position changed during the fiscal year.

**Bartow County
Changes in Net Position
Fiscal Years 2016 and 2015**

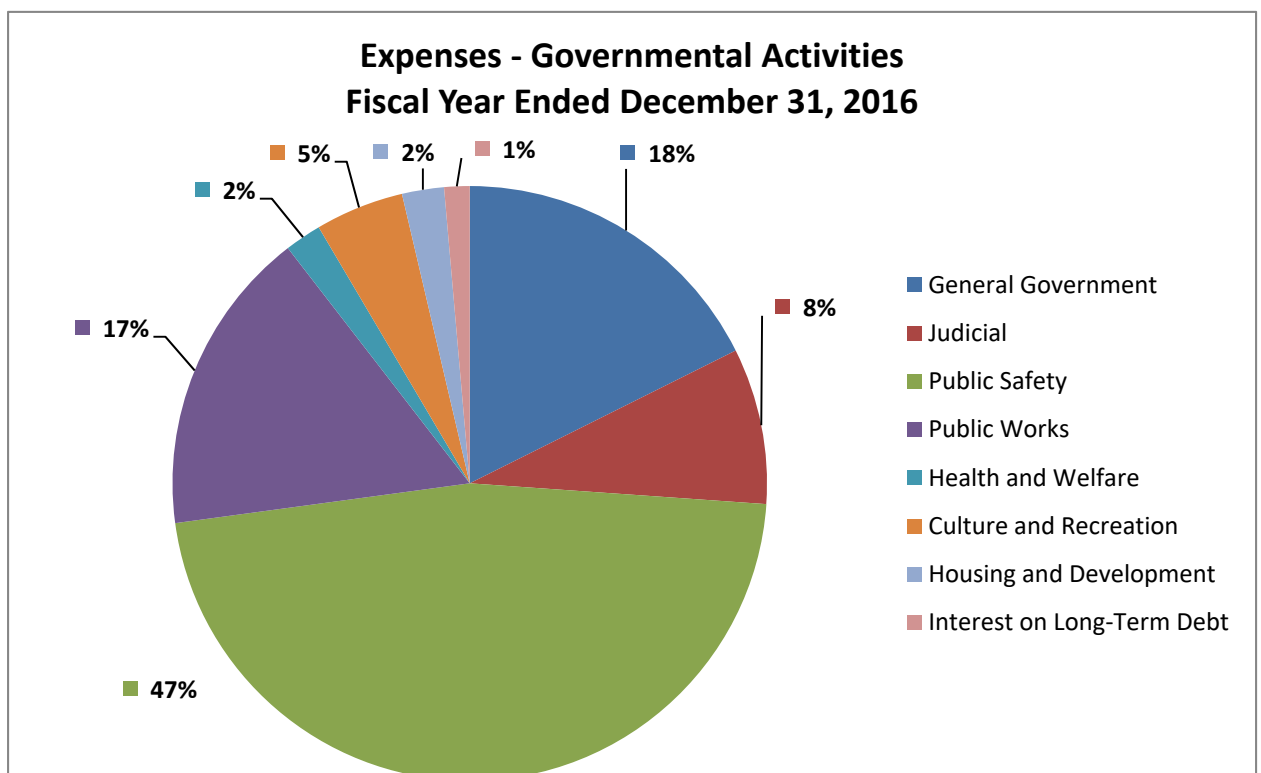
	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Revenues						
Program revenues:						
Charges for services	\$ 12,162,716	\$ 12,024,876	\$ 21,048,193	\$ 18,586,960	\$ 33,210,909	\$ 30,611,836
Operating grants and contributions	1,772,220	1,559,748	0	0	1,772,220	1,559,748
Capital grants and contributions	2,622,387	7,487,886	500,562	333,550	3,122,949	7,821,436
General revenues:						
Property tax	33,002,630	32,756,181	0	0	33,002,630	32,756,181
Sales tax	30,937,175	32,683,685	0	0	30,937,175	32,683,685
Intangible tax	759,639	746,713	0	0	759,639	746,713
Insurance premium tax	3,831,880	3,600,851	0	0	3,831,880	3,600,851
Other taxes	4,271,681	3,624,971	0	0	4,271,681	3,624,971
Interest & investment earnings	615,895	624,546	53,854	53,208	669,749	677,754
Other revenue	864,177	651,472	105,742	29,318	969,919	680,790
Total revenues	90,840,400	95,760,929	21,708,351	19,003,036	112,548,751	114,763,965
Expenses						
General government	15,782,997	20,244,083	0	0	15,782,997	20,244,083
Judicial	7,604,098	7,016,649	0	0	7,604,098	7,016,649
Public Safety	41,861,535	38,760,047	0	0	41,861,535	38,760,047
Public Works	14,918,680	19,033,539	0	0	14,918,680	19,033,539
Health and Welfare	1,791,002	1,679,959	0	0	1,791,002	1,679,959
Culture and Recreation	4,310,680	4,105,282	0	0	4,310,680	4,105,282
Housing and Development	2,044,124	1,955,274	0	0	2,044,124	1,955,274
Interest on long-term debt	1,237,526	1,649,704	0	0	1,237,526	1,649,704
Water and Sewer	0	0	14,913,217	13,239,673	14,913,217	13,239,673
Solid Waste	0	0	4,603,502	4,391,857	4,603,502	4,391,857
Total expenses	89,550,642	94,444,537	19,516,719	17,631,530	109,067,361	112,076,067
Increase (decrease) in net position before transfers	1,289,758	1,316,392	2,191,632	1,371,506	3,481,390	2,687,898
Transfers	(5,764,575)	(1,510,173)	5,764,575	1,510,173	0	0
Increase (decrease) in net position	(4,474,817)	(193,781)	7,956,207	2,881,679	3,481,390	2,687,898
Net position - beginning (original)	241,439,759	258,277,876	94,612,806	92,876,990	336,052,565	351,154,866
Prior period adjustments	0	(16,644,336)	0	(1,145,863)	0	(17,790,199)
Net position - beginning (restated)	241,439,759	241,633,540	94,612,806	91,731,127	336,052,565	333,364,667
Net position - ending	\$ 236,964,942	\$ 241,439,759	\$ 102,569,013	\$ 94,612,806	\$ 339,533,955	\$ 336,052,565

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 \$7,956,207, or 8%.

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 \$48,360,805. Of this amount, \$17,777,422 (37%) 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 \$17,777,422, while total fund balance reached \$22,608,505. 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 79% of total fund balance in the General Fund. Unassigned fund balance represents 27% of total General Fund expenditures, while total fund balance represents approximately 34% of that same amount. The County ended the fiscal year realizing an increase in the overall fund balance in the General Fund by \$785,432, or approximately 4%. The County decreased unassigned fund balance in the General Fund by \$1,833,437, or 9%. This decrease was due in large part to assigning \$3,348,800 for the fiscal year 2017 budget, while only assigning \$1,000,000 to the 2016 budget during 2015. The increase in total fund balance was less than the increase in the prior year due to increased expenditures while revenues remained similar. The other three major governmental funds reflect expenditures of special purpose local option sales taxes in accordance with the referendums.

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 \$1,585,687, or 2%. General Fund expenditures were below the final amended budget projections by \$2,831,153, or 4%.

\$3,348,800 of the fund balance in the General Fund is budgeted for use in fiscal year 2017. Current General Fund revenues are meeting estimates for fiscal year 2017 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	\$ 12,346,069
▪ Solid Waste	\$ (5,596,030)

The Water and Sewer Fund increased net position by \$2,827,854. The Solid Waste Fund increased net position by \$5,128,353. Post-closure care liability as of December 31, 2016 is \$7,101,925 versus \$6,793,940 at the end of 2015. This is an increase of \$307,985, or 5%.

Capital Assets and Debt Administration

Capital Assets. Bartow County has invested \$381,136,830 in capital assets (net of accumulated depreciation) compared to \$372,882,471 in the previous fiscal year. This represents an increase of 2%. Approximately 72% 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 2016 and 2015						
	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	\$ 35,949,639	\$ 35,315,067	\$ 5,681,117	\$ 5,494,022	\$ 41,630,756	\$ 40,809,089
Construction in progress	11,003,248	9,210,406	9,686,863	9,147,221	20,690,111	18,357,627
Buildings and improvements	94,936,088	94,786,201	2,967,025	2,967,025	97,903,113	97,753,226
Improvements other than buildings	2,204,817	1,990,707	14,346,717	14,205,087	16,551,534	16,195,794
Vehicles and equipment	35,687,424	33,719,035	124,170,585	116,199,279	159,858,009	149,918,314
Infrastructure	373,901,622	363,660,715	8,805,955	9,465,589	382,707,577	373,126,304
Total	553,682,838	538,682,131	165,658,262	157,478,223	719,341,100	696,160,354
Accumulated Depreciation	(279,849,605)	(267,297,546)	(58,354,665)	(55,980,337)	(338,204,270)	(323,277,883)
Net Capital Assets	\$ 273,833,233	\$ 271,384,585	\$ 107,303,597	\$ 101,497,886	\$ 381,136,830	\$ 372,882,471

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

- Property was purchased for a boat ramp site off Hardin Bridge Road for a price totaling \$196,088. The project is planned to be completed by July of 2017 with a total projected cost of \$350,000. Bartow County was able to get approved for grant funds of \$100,000 to help fund the project.
- A new Fire Station Number 9 in Taylorsville was completed with a total of \$1,663,262 in expenses in 2016. The total project cost was \$2,310,040.
- Continued road improvements, consisting of resurfacing and infrastructure improvements in the amount of \$4,130,728 were made in 2016.

- The Burnt Hickory Road Connector was completed with expenditures of \$3,397,943 in 2016. Total project costs were \$6,258,343.
- 911 renovations were completed with \$802,320 expended in 2016.
- New vehicles were added to the Sheriff's Department, consisting of some new Dodge Chargers, Dodge pickups and a new Ford van. Expenditures for this department for vehicles totaled \$366,998.
- The 700 MHZ Radio Project progressed with expenditures totaling \$840,274.

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

- Water upgrades on Hwy. 113 were made at a total cost of \$263,154 in 2016.
- The construction of a new cell in the existing Solid Waste Landfill was built with expenses totaling \$4,612,575 in 2016.

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, 2016, Bartow County had a total debt balance outstanding for governmental activities in the amount of \$35,415,682, as compared to \$41,340,025 the previous fiscal year. Bartow County's outstanding debt for governmental activities has decreased by \$5,924,343 during the course of the fiscal year due to scheduled payments on existing debt while only issuing one small capital lease. On December 31, 2016, Bartow County had a total debt balance outstanding for the business-type activities in the amount of \$13,262,720, as compared to \$12,739,513 the previous fiscal year. Bartow County's outstanding debt for business-type activities has increased by \$523,207 during the course of the fiscal year due to additions to an open GEFA note payable reduced by the scheduled payments on existing debt.

Additional information on the County's long-term debt can be found in Note 13 on pages 57-67 of this report.

Economic Condition and Outlook

The economic outlook for 2017 remains positive for Bartow County. Preliminary consolidation numbers for the tax digest show positive growth of 3.4 percent, in line with expectations. The construction or expansion of several large industrial facilities was completed within the last year, and the County is experiencing continued growth in employment at existing and new facilities. The number of jobs in Bartow County, according to Department of Labor reports, grew from 31,365 in 2012 to 35,663 in 2016, a 13.7 percent increase. Census estimates show that the population has grown 3.6% since 2010 and the number of jobs committed to by existing and new industry in the next five years (approximately 4,000) are expected to generate further population growth. Unemployment is at 4.8%.

Industrial facilities completed this year include the \$32 million Constellium auto parts facility in Highland 75 Industrial Park, Shaw Industries' \$85 million T1 carpet tile plant in Adairsville, Beauflor's \$100 million-plus vinyl flooring plant and warehouse on Cass-White Road, and voestalpine's latest \$40 million expansion of its thriving automotive parts manufacturing business. Pattillo Real Estate has recently completed a 265,000 square foot industrial spec building in its Cartersville Business Park and is building a

600,000 industrial facility for an industrial tenant whose name has not yet been publically disclosed.

Shaw Industries also commenced construction of a 67,000 square foot, \$24 million Create Center, which will be the design and marketing headquarters for the company. The new 118,000 square foot Kroger Marketplace opened in the fall of 2016, and numerous restaurants and smaller retail shops have opened in the last year in the County. The Lakepoint Champions Center 170,000 square foot indoor sporting facility, a \$33,000,000 project, opened in May 2016 and has increased the number of visitors to the County. Lakepoint is estimated to have drawn around 900,000 visitors in 2016 for its various baseball, basketball, volleyball, gymnastics, cheerleading, wrestling and similar tournaments. Work on the Lakepoint North Campus should commence in 2017 with work on the Highway 293 Spur between Allatoona Road and Red Top Mountain Road.

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 \$785,000 to the fund balance for FY2016. The County's General Fund fund balance has increased from \$7,008,973 from FY2012 to \$22,608,505 in FY2015, reaching 34% of actual 2016 expenditures. 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 maintained the same millage rate in 2016 and it is anticipated that the millage rate will remain unchanged for 2017, to provide additional revenue to cover increasing operational costs caused by growth in wages, insurance costs and other operational costs.

Sales tax overall is showing an 11 percent increase for the first part of the year. Most commodity sectors of the County's sales tax base are showing healthy improvement. The County expects at least six percent growth overall this year in sales tax revenue. Ongoing SPLOST projects include a \$13 million public safety radio project. The County completed the landfill expansion and Fire Station 9 and is now focused on planning for the 2020 SPLOST vote. Much of the remaining SPLOST money anticipated to be received from the 2014 SPLOST will be devoted to reducing debt, and a few road projects.

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

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BASIC FINANCIAL STATEMENTS

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Bartow County Health Department
ASSETS				
Current assets				
Cash and cash equivalents	\$ 36,004,856	\$ 17,027,682	\$ 53,032,538	\$ 1,480,747
Investments	6,158,417	0	6,158,417	0
Restricted cash and cash equivalents	0	2,869,711	2,869,711	0
Accounts receivable (net)	1,092,237	2,329,695	3,421,932	14,400
Intergovernmental receivables	1,926,299	0	1,926,299	158,597
Taxes receivable	8,110,100	0	8,110,100	0
Notes receivable	0	25,000	25,000	0
Internal balances	235,632	(235,632)	0	0
Inventories	0	402,555	402,555	4,800
Prepaid items	474,609	0	474,609	0
Other current assets	100,000	0	100,000	0
Total current assets	54,102,150	22,419,011	76,521,161	1,658,544
Noncurrent assets				
Non-depreciable capital assets	46,952,887	15,367,980	62,320,867	0
Depreciable capital assets (net)	226,880,346	91,935,617	318,815,963	2,005
Notes receivable	0	87,500	87,500	0
Total noncurrent assets	273,833,233	107,391,097	381,224,330	2,005
Total assets	327,935,383	129,810,108	457,745,491	1,660,549
DEFERRED OUTFLOWS OF RESOURCES				
Pension contributions subsequent to measurement date	5,150,508	495,000	5,645,508	192,937
Pension investment return differences	3,205,749	308,245	3,513,994	0
Pension experience differences	3,681,568	353,824	4,035,392	0
Pension assumption changes	2,396,118	230,284	2,626,402	0
Deferred charges on refunding	0	17,112	17,112	0
Total deferred outflows of resources	14,433,943	1,404,465	15,838,408	192,937
LIABILITIES				
Current liabilities				
Accounts payable	2,349,831	842,531	3,192,362	628
Retainages payable	355,592	0	355,592	0
Intergovernmental payable	867,543	49,685	917,228	62,059
Interest payable	393,671	0	393,671	0
Accrued salaries and payroll liabilities	1,302,410	123,207	1,425,617	0
Compensated absences	1,222,345	125,343	1,347,688	6,519
Unearned revenue	24,411	0	24,411	0
Claims and judgements payable	1,220,157	119,178	1,339,335	0
Capital lease payable	19,640	0	19,640	0
Contracts payable	572,500	0	572,500	0
Bonds payable	4,910,000	0	4,910,000	0
Closure and post-closure care costs	0	4,925	4,925	0
Other current liabilities	320,987	0	320,987	0
Liabilities payable from restricted assets				
Retainages payable	0	126,755	126,755	0
Interest payable	0	111,852	111,852	0
Customer deposits	0	778,078	778,078	0
Revenue bonds payable	0	1,420,000	1,420,000	0
Total current liabilities	13,559,087	3,701,554	17,260,641	69,206

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2016

	Primary Government			Component Unit
	Governmental	Business-type		Bartow County
	Activities	Activities	Total	Health Department
Noncurrent liabilities				
Net pension liability	\$ 28,031,057	\$ 2,699,045	\$ 30,730,102	\$ 1,238,148
Net OPEB obligation	33,839,364	3,305,241	37,144,605	0
Compensated absences	0	0	0	58,666
Capital lease payable	41,694	0	41,694	0
Contracts payable	5,255,000	0	5,255,000	0
Certificates of participation	1,820,471	0	1,820,471	0
Notes payable	0	2,452,788	2,452,788	0
Bonds payable	22,857,711	9,389,932	32,247,643	0
Closure and post-closure care costs	0	7,097,000	7,097,000	0
Total noncurrent liabilities	91,845,297	24,944,006	116,789,303	1,296,814
Total liabilities	105,404,384	28,645,560	134,049,944	1,366,020
DEFERRED INFLOWS OF RESOURCES				
Pension investment return and experience differences	0	0	0	180,691
NET POSITION				
Net investment in capital assets	244,008,977	95,318,406	339,327,383	2,005
Restricted for:				
Judicial	497,071	0	497,071	0
Public Safety	569,137	0	569,137	0
Public Works	1,201,076	0	1,201,076	0
Capital Outlay	16,196,322	0	16,196,322	0
Debt Service	6,417,780	500,568	6,918,348	0
Unrestricted	(31,925,421)	6,750,039	(25,175,382)	304,770
Total net position	\$ 236,964,942	\$ 102,569,013	\$ 339,533,955	\$ 306,775

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		Program Revenues			
			Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
	Expenses	Charges for Services			
FUNCTIONS/PROGRAMS					
Primary government					
Governmental activities					
General Government	\$ 15,782,997	\$ 2,108,120	\$ 5,173	\$ 83,952	\$ (13,585,752)
Judicial	7,604,098	470,389	503,773	21,945	(6,607,991)
Public Safety	41,861,535	8,627,501	214,798	35,416	(32,983,820)
Public Works	14,918,680	401,665	0	2,224,779	(12,292,236)
Health and Welfare	1,791,002	14,655	342,620	0	(1,433,727)
Culture and Recreation	4,310,680	438,835	0	145,515	(3,726,330)
Housing and Development	2,044,124	101,551	705,856	110,780	(1,125,937)
Interest on long-term debt	1,237,526	0	0	0	(1,237,526)
Total governmental activities	<u>89,550,642</u>	<u>12,162,716</u>	<u>1,772,220</u>	<u>2,622,387</u>	<u>(72,993,319)</u>
Business-type activities					
Water and Sewer	14,913,217	16,329,697	0	500,562	1,917,042
Solid Waste	4,603,502	4,718,496	0	0	114,994
Total business-type activities	<u>19,516,719</u>	<u>21,048,193</u>	<u>0</u>	<u>500,562</u>	<u>2,032,036</u>
Total primary government	<u>109,067,361</u>	<u>33,210,909</u>	<u>1,772,220</u>	<u>3,122,949</u>	<u>(70,961,283)</u>
Component Unit					
Bartow County Health Department					
Health and Welfare	<u>1,654,630</u>	<u>524,072</u>	<u>842,086</u>	<u>0</u>	<u>(288,472)</u>
	Governmental Activities	Business-Type Activities	Total	Component Unit	
Change in net position					
Net (expense) revenue	<u>\$ (72,993,319)</u>	<u>\$ 2,032,036</u>	<u>\$ (70,961,283)</u>	<u>\$ (288,472)</u>	
General revenues					
Taxes					
Property	33,002,630	0	33,002,630	0	
Sales	30,937,175	0	30,937,175	0	
Insurance premium	3,831,880	0	3,831,880	0	
Occupational	395,462	0	395,462	0	
Franchise	662,943	0	662,943	0	
Intangible	759,639	0	759,639	0	
Alcohol Excise	476,066	0	476,066	0	
Hotel/Motel	1,065,703	0	1,065,703	0	
Energy Excise	1,662,447	0	1,662,447	0	
Other	9,060	0	9,060	0	
Interest and investment earnings	615,895	53,854	669,749	3,444	
Payments from Bartow County	0	0	0	538,469	
Gain on sale of assets	29,746	76,206	105,952	0	
Other	834,431	29,536	863,967	128	
Transfers	<u>(5,764,575)</u>	<u>5,764,575</u>	<u>0</u>	<u>0</u>	
Total general revenues and transfers	<u>68,518,502</u>	<u>5,924,171</u>	<u>74,442,673</u>	<u>542,041</u>	
Change in net position	(4,474,817)	7,956,207	3,481,390	253,569	
Net position - beginning	<u>241,439,759</u>	<u>94,612,806</u>	<u>336,052,565</u>	<u>53,206</u>	
Net position - ending	<u>\$ 236,964,942</u>	<u>\$ 102,569,013</u>	<u>\$ 339,533,955</u>	<u>\$ 306,775</u>	

BARTOW COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2016

	General	2014 SPLOST Debt Service
ASSETS		
Cash and cash equivalents	\$ 16,572,021	\$ 2,077,101
Investments	0	2,500,000
Receivables (net)		
Accounts	852,174	0
Intergovernmental	1,373,734	0
Taxes	5,839,904	0
Prepaid items	281,207	0
Due from other funds	204,041	0
Other assets	100,000	0
Total assets	\$ 25,223,081	\$ 4,577,101
LIABILITIES		
Payables		
Accounts	\$ 679,392	\$ 0
Retainages	0	0
Intergovernmental	0	0
Accrued salaries and payroll liabilities	1,253,940	0
Due to other agencies	0	0
Due to other funds	47,068	0
Unearned revenue	24,411	0
Other liabilities	89,194	0
Total liabilities	2,094,005	0
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-property taxes	520,571	0
FUND BALANCES		
Nonspendable		
Prepaid items	281,207	0
Restricted for:		
Judicial	0	0
Public Safety	0	0
Public Works	1,201,076	0
Capital Outlay	0	0
Debt Service	0	4,577,101
Assigned for:		
Public Safety	0	0
Housing and Development	0	0
Debt Service	0	0
Subsequent year's budget	3,348,800	0
Unassigned	17,777,422	0
Total fund balances	22,608,505	4,577,101
Total liabilities, deferred inflows of resources, and fund balances	\$ 25,223,081	\$ 4,577,101

2007 SPLOST	2014 SPLOST	Nonmajor Governmental Funds	Totals
\$ 3,307,388	\$ 9,804,463	\$ 4,243,883	\$ 36,004,856
0	1,853,196	1,805,221	6,158,417
0	0	240,063	1,092,237
0	116,171	436,394	1,926,299
0	2,169,290	100,906	8,110,100
0	193,402	0	474,609
0	0	88,101	292,142
0	0	0	100,000
<u>\$ 3,307,388</u>	<u>\$ 14,136,522</u>	<u>\$ 6,914,568</u>	<u>\$ 54,158,660</u>
\$ 151,448	\$ 952,038	\$ 566,953	\$ 2,349,831
186,613	168,979	0	355,592
46,707	820,836	0	867,543
0	0	48,470	1,302,410
0	0	231,742	231,742
0	0	9,442	56,510
0	0	0	24,411
0	0	51	89,245
<u>384,768</u>	<u>1,941,853</u>	<u>856,658</u>	<u>5,277,284</u>
0	0	0	520,571
0	193,402	0	474,609
0	0	497,071	497,071
0	0	569,137	569,137
0	0	0	1,201,076
2,922,620	12,001,267	1,272,435	16,196,322
0	0	1,840,679	6,417,780
0	0	934,011	934,011
0	0	31,356	31,356
0	0	913,221	913,221
0	0	0	3,348,800
0	0	0	17,777,422
<u>2,922,620</u>	<u>12,194,669</u>	<u>6,057,910</u>	<u>48,360,805</u>
<u>\$ 3,307,388</u>	<u>\$ 14,136,522</u>	<u>\$ 6,914,568</u>	<u>\$ 54,158,660</u>

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BARTOW COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
December 31, 2016

Total fund balances - total governmental funds **\$ 48,360,805**

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 273,833,233

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 520,571

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	\$ 5,150,508		
Pension investment return differences	3,205,749		
Pension experience differences	3,681,568		
Pension assumption changes	<u>2,396,118</u>		
			14,433,943

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

Accrued interest payable	(393,671)		
Compensated absences	(1,222,345)		
Claims and judgements payable	(1,220,157)		
Capital lease payable	(61,334)		
Contracts payable	(5,827,500)		
Bonds payable	(27,767,711)		
Net pension liability	(28,031,057)		
Net OPEB obligation	(33,839,364)		
Certificates of participation	<u>(1,820,471)</u>		
			<u>(100,183,610)</u>

Net position of governmental activities		<u><u>\$ 236,964,942</u></u>
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BARTOW COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended December 31, 2016

	<u>General</u>	<u>2014 SPLOST Debt Service</u>
REVENUES		
Taxes	\$ 53,657,712	\$ 0
Licenses and permits	418,589	0
Fines, fees and forfeitures	2,604,642	0
Charges for services	6,068,320	0
Intergovernmental	3,447,814	0
Investment income	1,551	6,012
Contributions	20,000	0
Other	778,435	0
	<hr/>	<hr/>
Total revenues	66,997,063	6,012
	<hr/>	<hr/>
EXPENDITURES		
Current		
General Government	10,187,232	0
Judicial	7,085,385	0
Public Safety	35,320,992	0
Public Works	6,581,652	0
Health and Welfare	2,304,648	0
Culture and Recreation	3,672,900	0
Housing and Development	1,756,671	0
Capital outlay	0	0
Debt service	38,117	5,751,275
Intergovernmental	0	0
	<hr/>	<hr/>
Total expenditures	66,947,597	5,751,275
	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	49,466	(5,745,263)
	<hr/>	<hr/>
Other financing sources (uses)		
Transfers in	675,000	5,382,017
Transfers out	(285,000)	0
Sale of capital assets	282,690	0
Issuance of capital leases	63,276	0
	<hr/>	<hr/>
Total other financing sources (uses)	735,966	5,382,017
	<hr/>	<hr/>
Net change in fund balance	785,432	(363,246)
	<hr/>	<hr/>
Fund balances, January 1	21,823,073	4,940,347
	<hr/>	<hr/>
Fund balances, December 31	<u>\$ 22,608,505</u>	<u>\$ 4,577,101</u>

2007 SPLOST	2014 SPLOST	Nonmajor Governmental Funds	Totals
\$ 0	\$ 18,409,147	\$ 1,065,704	\$ 73,132,563
0	0	0	418,589
0	0	799,601	3,404,243
0	0	2,230,614	8,298,934
0	188,553	647,245	4,283,612
1,467	12,310	29,923	51,263
0	0	0	20,000
0	0	55,996	834,431
<u>1,467</u>	<u>18,610,010</u>	<u>4,829,083</u>	<u>90,443,635</u>
0	0	0	10,187,232
0	0	325,532	7,410,917
0	0	2,631,636	37,952,628
0	0	0	6,581,652
0	0	0	2,304,648
0	0	0	3,672,900
0	0	679,729	2,436,400
734,364	11,009,030	1,879,718	13,623,112
0	851,499	6,782	6,647,673
0	3,150,450	0	3,150,450
<u>734,364</u>	<u>15,010,979</u>	<u>5,523,397</u>	<u>93,967,612</u>
<u>(732,897)</u>	<u>3,599,031</u>	<u>(694,314)</u>	<u>(3,523,977)</u>
0	0	285,000	6,342,017
0	(11,146,592)	(675,000)	(12,106,592)
0	12,673	3,339	298,702
0	0	0	63,276
<u>0</u>	<u>(11,133,919)</u>	<u>(386,661)</u>	<u>(5,402,597)</u>
(732,897)	(7,534,888)	(1,080,975)	(8,926,574)
<u>3,655,517</u>	<u>19,729,557</u>	<u>7,138,885</u>	<u>57,287,379</u>
<u>\$ 2,922,620</u>	<u>\$ 12,194,669</u>	<u>\$ 6,057,910</u>	<u>\$ 48,360,805</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, 2016

Net change in fund balances - total governmental funds **\$ (8,926,574)**

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	\$ 16,337,856	
Depreciation	<u>(13,537,148)</u>	2,800,708

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	(1,506,186)	
Related accumulated depreciation	<u>1,026,827</u>	(479,359)

Contributions of capital assets from individuals increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources. 127,299

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

Cost of assets contributed	41,738	
Related accumulated depreciation	<u>(41,738)</u>	0

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	5,150,508	
Cost of benefits earned net of employee contributions	<u>(4,887,232)</u>	263,276

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 proceeds	(63,276)	
Debt principal payments	5,361,942	
Amortization of bond premiums	569,277	
Amortization of discount on certificate of participation	(4,934)	
Net change in interest payable	<u>53,139</u>	5,916,148

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

Unavailable revenue-property taxes	(329,558)
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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	(434)	
Net OPEB obligation	(3,925,431)	
Claims and judgements payable	<u>79,108</u>	(3,846,757)

Change in net position of governmental activities	<u>\$ (4,474,817)</u>	
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BARTOW COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2016

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	\$ 55,769,500	\$ 53,875,500	\$ 53,657,712	\$ (217,788)
Licenses and permits	271,000	431,000	418,589	(12,411)
Fines, fees and forfeitures	2,440,000	2,610,000	2,604,642	(5,358)
Charges for services	5,346,600	6,524,100	6,068,320	(455,780)
Intergovernmental	3,002,000	3,167,000	3,447,814	280,814
Interest	100	100	1,551	1,451
Contributions	0	20,000	20,000	0
Other	1,832,050	1,955,050	778,435	(1,176,615)
Total revenues	68,661,250	68,582,750	66,997,063	(1,585,687)
EXPENDITURES				
Current				
General Government				
Commissioner's Office	1,116,000	1,116,000	981,261	134,739
Legal	155,000	212,000	201,838	10,162
Data Processing	915,000	915,000	806,856	108,144
Purchasing	277,000	277,000	211,809	65,191
Elections and Registrar	766,500	766,500	677,538	88,962
Tax Assessor	941,000	941,000	898,224	42,776
Tax Commissioner	1,473,500	1,473,500	1,337,802	135,698
Facilities	2,373,700	2,373,700	2,114,207	259,493
Human Resources	443,600	443,600	409,729	33,871
County Administration	3,075,000	2,905,900	2,547,968	357,932
Judicial				
Superior Court	876,500	1,034,500	1,017,221	17,279
District Attorney	915,500	915,500	845,673	69,827
Public Defender	539,500	539,500	499,447	40,053
Clerk of Superior Court	1,496,300	1,496,300	1,352,450	143,850
Magistrate Court	861,500	861,500	778,216	83,284
Probate Court	1,005,000	1,005,000	974,870	30,130
Juvenile Court	1,388,200	1,388,200	1,312,153	76,047
Victim Assistance	352,250	352,250	305,355	46,895
Public Safety				
Sheriff and Jail	21,153,500	21,386,000	21,486,186	(100,186)
Coroner	101,500	101,500	93,709	7,791
Fire	8,918,500	8,918,500	8,578,537	339,963
Emergency Management	376,700	376,700	291,634	85,066
Emergency Medical Service	4,062,000	4,062,000	4,042,499	19,501
Animal Control	918,500	918,500	828,427	90,073
Public Works				
Highways and Streets	6,166,000	6,779,000	6,581,652	197,348
Health and Welfare				
Health Department	520,000	520,000	501,899	18,101
Mental Health	62,000	62,000	60,688	1,312
Senior Citizens Services	600,000	600,000	543,304	56,696
Indigent Care Services	645,200	645,200	473,277	171,923
Transit	867,800	867,800	725,480	142,320
Culture and Recreation				
Parks and Recreation	2,617,000	2,816,500	2,796,079	20,421
Roselawn	0	100	71	29
Libraries	877,000	877,000	876,750	250

BARTOW COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2016

	Budget			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current				
Housing and Development				
Community Development	\$ 1,385,000	\$ 1,392,000	\$ 1,398,887	\$ (6,887)
County Agent	149,000	149,000	135,201	13,799
Forestry	20,000	20,000	17,656	2,344
Economic Development	181,000	181,000	180,500	500
Keep Bartow Beautiful	27,000	27,000	24,427	2,573
Debt service				
General Government				
County Administration	60,000	60,000	36,175	23,825
Judicial				
Superior Court	0	2,000	1,942	58
Total expenditures	68,678,750	69,778,750	66,947,597	2,831,153
Excess (deficiency) of revenues over expenditures	(17,500)	(1,196,000)	49,466	1,245,466
Other financing sources (uses)				
Transfers in	635,000	700,000	675,000	(25,000)
Transfers out	(717,500)	(717,500)	(285,000)	432,500
Sale of capital assets	100,000	150,000	282,690	132,690
Issuance of capital leases	0	63,500	63,276	(224)
Contingency	(1,000,000)	0	0	0
Total other financing sources (uses)	(982,500)	196,000	735,966	539,966
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,000,000)	(1,000,000)	785,432	1,785,432
Fund balances, January 1	1,000,000	1,000,000	21,823,073	20,823,073
Fund balances, December 31	\$ 0	\$ 0	\$ 22,608,505	\$ 22,608,505

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2016

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
ASSETS			
Current assets			
Cash and cash equivalents	\$ 13,784,050	\$ 3,243,632	\$ 17,027,682
Restricted cash and cash equivalents	2,869,711	0	2,869,711
Receivables			
Accounts (net)	1,596,754	732,941	2,329,695
Notes	25,000	0	25,000
Inventories	402,555	0	402,555
Due from other funds	0	31,108	31,108
Total current assets	18,678,070	4,007,681	22,685,751
Noncurrent assets			
Capital assets			
Non-depreciable	8,952,583	6,415,397	15,367,980
Depreciable (net)	86,723,017	5,212,600	91,935,617
Notes receivable	87,500	0	87,500
Total noncurrent assets	95,763,100	11,627,997	107,391,097
Total assets	114,441,170	15,635,678	130,076,848
DEFERRED OUTFLOWS OF RESOURCES			
Pension contributions subsequent to measurement date	250,000	245,000	495,000
Pension investment return differences	156,397	151,848	308,245
Pension experience differences	178,699	175,125	353,824
Pension assumption changes	116,305	113,979	230,284
Deferred charges on refunding	17,112	0	17,112
Total deferred outflows of resources	718,513	685,952	1,404,465
LIABILITIES			
Current liabilities			
Payables			
Accounts	682,891	159,640	842,531
Intergovernmental	49,685	0	49,685
Accrued salaries and payroll liabilities	57,001	66,206	123,207
Compensated absences	60,044	65,299	125,343
Claims and judgements payable	66,210	52,968	119,178
Due to other funds	203,756	62,984	266,740
Closure and post-closure care costs	0	4,925	4,925
Liabilities payable from restricted liabilities			
Payables			
Retainages	126,755	0	126,755
Interest	111,852	0	111,852
Customer deposits	778,078	0	778,078
Revenue bonds payable	1,420,000	0	1,420,000
Total current liabilities	3,556,272	412,022	3,968,294

BARTOW COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2016

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
Noncurrent liabilities			
Net pension liability	\$ 1,387,400	\$ 1,311,645	\$ 2,699,045
Net OPEB obligation	1,836,245	1,468,996	3,305,241
Notes payable	2,452,788	0	2,452,788
Revenue bonds payable	9,389,932	0	9,389,932
Closure and post-closure care costs	0	7,097,000	7,097,000
	<hr/>	<hr/>	<hr/>
Total noncurrent liabilities	15,066,365	9,877,641	24,944,006
	<hr/>	<hr/>	<hr/>
Total liabilities	18,622,637	10,289,663	28,912,300
	<hr/>	<hr/>	<hr/>
NET POSITION			
Net investment in capital assets	83,690,409	11,627,997	95,318,406
Restricted for:			
Debt service	500,568	0	500,568
Unrestricted	12,346,069	(5,596,030)	6,750,039
	<hr/>	<hr/>	<hr/>
Total net position	<u>\$ 96,537,046</u>	<u>\$ 6,031,967</u>	<u>\$ 102,569,013</u>

BARTOW COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended December 31, 2016

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
OPERATING REVENUES			
Charges for sales and services	\$ 16,329,697	\$ 4,718,496	\$ 21,048,193
Other	26,165	3,371	29,536
Total operating revenues	16,355,862	4,721,867	21,077,729
OPERATING EXPENSES			
Costs of sales and services	8,942,856	1,354,586	10,297,442
Personal services	2,779,101	2,716,666	5,495,767
Depreciation	2,812,055	532,250	3,344,305
Total operating expenses	14,534,012	4,603,502	19,137,514
Operating income (loss)	1,821,850	118,365	1,940,215
Non-operating revenues (expenses)			
Interest revenue	53,854	0	53,854
Interest expense	(379,205)	0	(379,205)
Gain on sale of assets	0	76,206	76,206
Total non-operating revenues (expenses)	(325,351)	76,206	(249,145)
Net income (loss) before capital contributions and transfers	1,496,499	194,571	1,691,070
Capital contributions			
Connection fees	375,562	0	375,562
Capital contributions	125,000	0	125,000
Total capital contributions	500,562	0	500,562
Net income (loss) before transfers	1,997,061	194,571	2,191,632
Transfers in (out)			
Transfers in	830,793	4,933,782	5,764,575
Change in net position	2,827,854	5,128,353	7,956,207
Net position, January 1	93,709,192	903,614	94,612,806
Net position, December 31	\$ 96,537,046	\$ 6,031,967	\$ 102,569,013

BARTOW COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended December 31, 2016

	Business-Type Activities		
	Water and Sewer	Solid Waste	Totals
Cash flows from operating activities:			
Receipts from customers	\$ 16,199,246	\$ 4,450,497	\$ 20,649,743
Payments to suppliers	(8,905,060)	(1,034,865)	(9,939,925)
Payments to employees	(2,575,460)	(2,464,068)	(5,039,528)
Other receipts	26,165	3,371	29,536
Net cash provided (used) by operating activities	4,744,891	954,935	5,699,826
Cash flows from non-capital financing activities:			
Receipts from other funds	7,497	0	7,497
Cash flows from capital and related financing activities:			
Receipt of capital contributions	375,562	0	375,562
Receipts from other funds	830,793	4,933,782	5,764,575
Receipts from other governments	502,979	0	502,979
Receipts of principal on notes receivable	12,500	0	12,500
Proceeds from sale of capital assets	0	76,206	76,206
Payments for acquisitions of capital assets	(4,014,550)	(4,933,782)	(8,948,332)
Payment of prior year capital related payables	(470,878)	0	(470,878)
Interest paid	(383,459)	0	(383,459)
Proceeds from promissory notes	2,345,009	0	2,345,009
Principal payments - promissory notes	(387,473)	0	(387,473)
Principal payments - bonds	(1,385,000)	0	(1,385,000)
Net cash provided (used) by capital and related financing activities	(2,574,517)	76,206	(2,498,311)
Cash flows from investing activities			
Interest received	4,525	0	4,525
Net increase (decrease) in cash and cash equivalents	2,182,396	1,031,141	3,213,537
Cash and cash equivalents, January 1	14,471,365	2,212,491	16,683,856
Cash and cash equivalents, December 31	\$ 16,653,761	\$ 3,243,632	\$ 19,897,393

BARTOW COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended December 31, 2016

	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)	\$ 1,821,850	\$ 118,365	\$ 1,940,215
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	2,812,055	532,250	3,344,305
Landfill closure/postclosure costs	0	307,985	307,985
(Increase) decrease in accounts receivable	(146,397)	(267,999)	(414,396)
(Increase) decrease in inventories	(3,872)	0	(3,872)
(Increase) decrease in pension contributions subsequent to measurement date	1,825	(15,000)	(13,175)
(Increase) decrease in pension investment return differences	(135,076)	(132,374)	(267,450)
(Increase) decrease in pension experience differences	(178,699)	(175,125)	(353,824)
(Increase) decrease in pension assumption changes	(116,305)	(113,979)	(230,284)
Increase (decrease) in accounts payable	20,071	11,304	31,375
Increase (decrease) in intergovernmental payable	26,109	0	26,109
Increase (decrease) in claims and judgements payable	(4,512)	432	(4,080)
Increase (decrease) in customer deposits	15,946	0	15,946
Increase (decrease) in accrued payroll liabilities	8,461	5,709	14,170
Increase (decrease) in net pension liability	415,476	423,955	839,431
Increase (decrease) in net OPEB obligation	207,959	259,412	467,371
Total adjustments	2,923,041	836,570	3,759,611
Net cash provided (used) by operating activities	<u>\$ 4,744,891</u>	<u>\$ 954,935</u>	<u>\$ 5,699,826</u>
Cash and cash equivalents reconciliation			
Cash and cash equivalents	\$ 13,784,050	\$ 3,243,632	\$ 17,027,682
Restricted assets			
Cash and cash equivalents	2,869,711	0	2,869,711
	<u>\$ 16,653,761</u>	<u>\$ 3,243,632</u>	<u>\$ 19,897,393</u>

Noncash investing, capital, and financing activities:

Acquisition of capital assets through payables totaled \$201,684 for the year ended December 31, 2016.

BARTOW COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
December 31, 2016

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 3,244,136
Taxes receivable, net	<u>8,664,832</u>
Total assets	<u><u>\$ 11,908,968</u></u>
LIABILITIES	
Due to other agencies	<u><u>\$ 11,908,968</u></u>

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

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, 2016

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, 2016

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, 2016

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, 2016

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, 2016

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, 2016

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, 2016

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, 2016

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.

During the year ended December 31, 2016, the County incurred expenditures in the Inmate Welfare Special Revenue Fund of \$384,851, which were materially in excess of appropriations of \$136,050 and expenditures in the District Attorney Special Revenue Fund of \$58,982, which were materially in excess of appropriations of \$33,000.

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, 2016

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.

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets
- Level 2: Observable inputs other than quoted market prices
- Level 3: Unobservable inputs

The County reports investments using net asset value (NAV) when NAV is calculated in a manner consistent with fair value measurement guidelines, fair value is not readily determinable, and it is not probable for the investment to be sold at an amount other than NAV.

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, 2016

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, 2016, 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 acquisition value. 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, 2016

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:

	<u>Useful Life in Years</u>
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, 2016

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, 2016

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, 2016

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, 2016

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, 2016

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. At December 31, 2016, the County had uninsured, uncollateralized deposits of \$334,209.

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, 2016

3. Deposit and Investment Risk (continued)

At December 31, 2016, the County had investments with recurring fair value measurements using level one inputs with the following maturities and credit ratings:

Investment Type	Fair Value	Average Maturity (in months)	Credit Rating (1)
Repurchase Agreements	\$ 1,805,221	138	A to A2
US Treasury Notes	1,114,600	1 to 10	AAA
Federal Home Loan Mortgage Corp. Notes	365,837	4	AA+ to AAA
Federal National Mortgage Assn. Notes	372,759	13	AA+ to AAA
Certificates of deposit	2,500,000	2	N/A
Total	<u>\$ 6,158,417</u>		

(1) - Standard and Poor's and Moodys

4. Accounts Receivable

Net accounts receivable at December 31, 2016 consist of the following:

Primary Government:

Major Funds

General Fund	\$ 3,797,823	
Less: Allowance for Uncollectible Accounts	<u>(2,945,649)</u>	\$ 852,174
Water and Sewer Fund	2,369,084	
Less: Allowance for Uncollectible Accounts	<u>(772,330)</u>	1,596,754
Solid Waste Enterprise Fund	835,363	
Less: Allowance for Uncollectible Accounts	<u>(102,422)</u>	732,941

Nonmajor Funds

Emergency Telephone Special Revenue Fund	<u>240,063</u>
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Total primary government \$ 3,421,932

Bartow County Health Department Component Unit \$ 14,400

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

5. Intergovernmental Receivables

Intergovernmental receivables at December 31, 2016 consist of the following:

Primary Government:

Major Funds

General Fund

United States Department of Justice	\$ 28,771	
Criminal Justice Coordinating Council	124,189	
Georgia Department of Transportation	115,598	
Georgia Department of Human Services	11,920	
Georgia Department of Natural Resources	45,615	
Georgia Department of Corrections	2,914	
Georgia Emergency Management Agency	18,750	
Georgia Governor's Office of Highway Safety	20,477	
Transit Alliance Group - Georgia DHS	15,962	
Atlanta-Carolinas HIDTA	3,720	
Etowah Housing Authority	3,657	
Bartow County Health Department	245	
Bartow-Cartersville Joint Development Authority	706,136	
Cartersville Bartow County Airport Authority	149,797	
Cherokee County, Georgia	54,800	
Gordon County, Georgia	216	
Cities in Bartow County, Georgia	70,967	
2014 SPLOST Capital Projects Fund		
City of Adairsville, Georgia	116,171	\$ 1,489,905

Nonmajor Funds

Drug Abuse Education Special Revenue Fund		
Cities in Bartow County, Georgia	501	
Crime Victim Assistance Special Revenue Fund		
Appling County Magistrate Court	44	
Cities in Bartow County, Georgia	2,859	
County Jail Special Revenue Fund		
Cities in Bartow County, Georgia	5,745	
2003 SPLOST Capital Projects Fund		
Georgia Department of Transportation	427,245	436,394
Total primary government		\$ 1,926,299

Bartow County Health Department Component Unit

Georgia Department of Public Health	\$ 124,856	
Floyd County Health Department	33,741	\$ 158,597
Total Bartow County Health Department Component Unit		\$ 158,597

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

6. Notes Receivable

On June 27, 2016, the County entered into a lending agreement with a private company in the amount of \$125,000 with an interest rate of 0.00% (\$112,500 outstanding); the loan was made to provide for a capital contribution to be made over time. Repayment is due in sixty monthly installments of \$2,083 beginning July 5, 2016.

Annual debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2017	\$ 25,000	\$ 0	\$ 25,000
2018	25,000	0	25,000
2019	25,000	0	25,000
2020	25,000	0	25,000
2021	12,500	0	12,500
Totals	<u>\$ 112,500</u>	<u>\$ 0</u>	<u>\$ 112,500</u>

7. 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 2016, based upon the assessments as of January 1, 2016, were levied on August 17, 2016, billed on September 15, 2016, and due on November 15, 2016. Tax liens may be issued 60 days after the due date.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

7. Property Taxes (continued)

Taxes receivable as of December 31, 2016, consist of property taxes for seven years as follows:

Year of Levy	
2016	\$ 3,980,078
2015	123,656
2014	8,923
2013	11,149
2012	50,557
2011	3,680
2010	167
	<u>4,178,210</u>
Less allowance for uncollectible	<u>(125,898)</u>
Total	<u><u>\$ 4,052,312</u></u>

\$3,645,889 of sales taxes, \$105,572 of excise taxes, \$166,926 of franchise taxes, \$38,495 in alcoholic beverage taxes, and \$100,906 of hotel/motel tax are also included in taxes receivable.

8. Interfund Receivables and Payables

A summary of interfund receivables and payables as of December 31, 2016 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Water & Sewer	\$ 199,090
	Nonmajor Governmental	4,951
Solid Waste	General	31,108
Nonmajor Governmental	General	15,960
	Water & Sewer	4,666
	Solid Waste	62,984
	Nonmajor Governmental	4,491
		<u>\$ 323,250</u>

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

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, 2016

9. Interfund Transfers

A summary of interfund transfers as of December 31, 2016 is as follows:

<u>Transfer Out Fund</u>	<u>Transfer In Fund</u>	<u>Amount</u>
General	Nonmajor Governmental	\$ 285,000
2014 SPLOST	2014 SPLOST Debt Service	5,382,017
	Water and Sewer	830,793
	Solid Waste	4,933,782
Nonmajor Governmental	General	<u>675,000</u>
		<u>\$ 12,106,592</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, 2016

10. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2016, was as follows:

	Balance 12/31/2015	Increases	Decreases	Balance 12/31/2016
Governmental activities				
Nondepreciable assets				
Land	\$ 35,315,067	\$ 634,572	\$ 0	\$ 35,949,639
Construction in progress	9,210,406	10,786,655	(8,993,813)	11,003,248
Total nondepreciable assets	44,525,473	11,421,227	(8,993,813)	46,952,887
Depreciable assets				
Buildings	94,786,201	149,887	0	94,936,088
Land improvements	1,990,707	214,110	0	2,204,817
Vehicles and equipment	33,719,035	3,474,575	(1,506,186)	35,687,424
Infrastructure	363,660,715	10,240,907	0	373,901,622
Total depreciable assets	494,156,658	14,079,479	(1,506,186)	506,729,951
Less accumulated depreciation				
Buildings	(18,813,869)	(1,702,686)	0	(20,516,555)
Land improvements	(174,335)	(75,757)	0	(250,092)
Vehicles and equipment	(20,442,297)	(2,855,113)	1,026,827	(22,270,583)
Infrastructure	(227,867,045)	(8,945,330)	0	(236,812,375)
Total accumulated depreciation	(267,297,546)	(13,578,886)	1,026,827	(279,849,605)
Total depreciable assets, net	226,859,112	500,593	(479,359)	226,880,346
Governmental activities capital assets, net	\$ 271,384,585	\$ 11,921,820	\$ (9,473,172)	\$ 273,833,233
Business-type activities				
Nondepreciable assets				
Land	\$ 5,494,022	\$ 187,095	\$ 0	\$ 5,681,117
Construction in progress	9,147,221	8,427,771	(7,888,129)	9,686,863
Total nondepreciable assets	14,641,243	8,614,866	(7,888,129)	15,367,980
Depreciable assets				
Buildings	2,967,025	0	0	2,967,025
Land improvements	14,205,087	141,630	0	14,346,717
Distribution system	116,199,279	7,971,306	0	124,170,585
Vehicles and equipment	9,465,589	310,343	(969,977)	8,805,955
Total depreciable assets	142,836,980	8,423,279	(969,977)	150,290,282
Less accumulated depreciation				
Buildings and improvements	(1,030,404)	(66,374)	0	(1,096,778)
Land improvements	(12,719,368)	(84,896)	0	(12,804,264)
Distribution system	(35,824,739)	(2,703,590)	0	(38,528,329)
Vehicles and equipment	(6,405,826)	(489,445)	969,977	(5,925,294)
Total accumulated depreciation	(55,980,337)	(3,344,305)	969,977	(58,354,665)
Total depreciable assets, net	86,856,643	5,078,974	0	91,935,617
Business-type activities capital assets, net	\$ 101,497,886	\$ 13,693,840	\$ (7,888,129)	\$ 107,303,597

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

10. Capital Assets (continued)

Activity for the discretely presented component unit is as follows:

	Balance 7/1/2015	Increases	Decreases	Balance 6/30/2016
Health Department				
Depreciable assets				
Machinery and equipment	\$ 26,350	\$ 0	\$ 0	\$ 26,350
Less accumulated depreciation				
Machinery and equipment	(19,915)	(4,430)	0	(24,345)
Total depreciable assets, net	<u>\$ 6,435</u>	<u>\$ (4,430)</u>	<u>\$ 0</u>	<u>\$ 2,005</u>

Depreciation expense was charged to functions/programs as follows:

Primary Government

Governmental activities

General Government	\$ 560,740
Judicial	16,078
Public Safety	2,480,027
Public Works	9,597,388
Health and Welfare	136,034
Culture and Recreation	729,536
Housing and Development	16,345
Total depreciation expense for governmental activities	<u>\$ 13,536,148</u>

Business-type activities

Water and Sewer	\$ 2,812,055
Solid Waste	532,250
Total depreciation expense for business-type activities	<u>\$ 3,344,305</u>

Health Department Component Unit

	<u>\$ 4,430</u>
--	-----------------

	Governmental Activities	Business-type Activities	Component Unit
Current year depreciation expense	\$ 13,537,148	\$ 3,344,305	\$ 4,430
Prior accumulated depreciation on assets transferred between governmental, business-type activities, and component unit	41,738	0	0
Additions to accumulated depreciation	<u>\$ 13,578,886</u>	<u>\$ 3,344,305</u>	<u>\$ 4,430</u>

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

11. Short-Term Tax Anticipation Notes

On May 3, 2016, the County issued \$7,500,000 in tax anticipation notes for cash flow purposes. The notes bore interest at a rate of 1.00% (true interest cost (TIC) of 0.73%) and was paid on December 29, 2016 from 2016 property tax revenues collected between September and December. Principal and interest amounts repaid were \$7,536,175 (net of premiums). The borrowings were allocated to the General Fund.

Short-term debt activity for the year ended December 31, 2016, was as follows:

	<u>Balance 12/31/2015</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Balance 12/31/2016</u>
Tax anticipation notes	\$ 0	\$ 7,500,000	\$ 7,500,000	\$ 0

12. Capital Lease Agreements

The County has entered into a lease agreement to finance the acquisition of certain courtroom equipment. The terms of the agreement meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risk of ownership to the lessee. The lease bears interest at 6.99% and requires annual payments through 2019. The principal balance of the lease at December 31, 2016 is \$61,334 for governmental activities. As of December 31, 2016, the County had \$63,276 of equipment (reported as vehicles and equipment), with associated accumulated depreciation of \$0 financed under the capital leases. Depreciation expense for 2016 on the leased assets totaled \$0.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

12. Capital Lease Agreements (continued)

The following is a schedule of the future minimum lease payments together with the present value of the net minimum lease payments as of December 31, 2016:

Year Ending December 31,	Governmental Activities
2017	\$ 23,307
2018	23,307
2019	21,364
	<u>67,978</u>
Less amounts representing interest	<u>(6,644)</u>
Present value of minimum lease payments	<u><u>\$ 61,334</u></u>

13. 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, 2016

13. 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, 2016, the revenue bonds had an outstanding balance of \$5,485,000.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

13. 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, 2016, the bonds had an outstanding balance of \$20,480,000.

The annual requirements to amortize general obligation bonds payable as of December 31, 2016 are as follows:

Year Ending December 31,	Principal	Interest	Total
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	<u>\$ 25,965,000</u>	<u>\$ 2,184,900</u>	<u>\$ 28,149,900</u>

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

13. Long-Term Debt (continued)

Governmental Activities, continued

Contracts Payable

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, 2016

13. 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, 2016 is \$3,365,000. 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 21 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, 2016

13. 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, 2016 is \$2,462,500. 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 21 for additional information.

The annual requirements to amortize contracts payable as of December 31, 2016 are as follows:

Year Ending December 31,	Principal	Interest	Total
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	260,000	87,515	347,515
2022-2026	1,480,000	275,185	1,755,185
2027-2028	675,000	26,140	701,140
Totals	<u>\$ 5,827,500</u>	<u>\$ 932,691</u>	<u>\$ 6,760,191</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, 2016

13. 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, 2016 is 3.72%.

Swap Payments and Associated Debt

Using interest rates as of December 31, 2016, 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	
	Principal	Interest	Swaps, Net	Total
2017	\$0	\$ 88,112	\$ (69,006)	\$ 19,106
2018	0	88,112	(69,006)	19,106
2019	0	88,112	(69,006)	19,106
2020	0	88,112	(69,006)	19,106
2021	0	88,112	(69,006)	19,106
2022-2026	0	440,563	(345,030)	95,533
2027-2028	1,855,000	124,826	(97,759)	27,067
Totals	<u>\$1,855,000</u>	<u>\$ 1,005,949</u>	<u>\$ (787,819)</u>	<u>\$ 218,130</u>

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

13. 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, 2016:

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, 2016, the bonds had an outstanding balance of \$1,025,000.

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, 2016, the bonds had an outstanding balance of \$9,045,000.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

13. Long-Term Debt (continued)

Business-Type Activities, continued

Revenue Bonds, continued

The annual requirements to amortize revenue bonds payable as of December 31, 2016 are as follows:

Year Ending December 31,	Principal	Interest	Total
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	1,600,000	157,105	1,757,105
2022-2026	1,380,000	336,195	1,716,195
2027-2031	1,150,000	93,470	1,243,470
Totals	<u>\$ 10,070,000</u>	<u>\$ 1,669,070</u>	<u>\$ 11,739,070</u>

Notes Payable

The County 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. The remaining balance of the note was paid in full during the year ended December 31, 2016.

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 authorizes borrowings up to \$2,960,000. As of December 31, 2016, the note has a balance of \$2,452,788 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 April 1, 2017, the completion date, or the date that the loan is fully disbursed. The note bears an interest rate of 0.52%.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

13. Long-Term Debt (continued)

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, 2016:

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016	Due Within One Year
Governmental activities					
Bonds payable	\$ 30,770,000	\$ 0	\$ 4,805,000	\$ 25,965,000	\$ 4,910,000
Original issue premium	2,371,988	0	569,277	1,802,711	0
Total bonds payable	33,141,988	0	5,374,277	27,767,711	4,910,000
Certificate of participation	1,855,000	0	0	1,855,000	0
Original issue discount	(39,463)	0	(4,934)	(34,529)	0
Total certificate of participation	1,815,537	0	(4,934)	1,820,471	0
Contracts payable	6,382,500	0	555,000	5,827,500	572,500
Capital lease payable	0	63,276	1,942	61,334	19,640
Compensated absences	1,221,911	1,222,345	1,221,911	1,222,345	1,222,345
Claims and judgements	1,299,265	9,927,991	10,007,099	1,220,157	1,220,157
Total governmental activities	<u>\$ 43,861,201</u>	<u>\$ 11,213,612</u>	<u>\$ 17,155,295</u>	<u>\$ 37,919,518</u>	<u>\$ 7,944,642</u>
Business-type activities					
Bonds payable	\$ 11,455,000	\$ 0	\$ 1,385,000	\$ 10,070,000	\$ 1,420,000
Original issue premium	789,261	0	49,329	739,932	0
Total bonds payable	12,244,261	0	1,434,329	10,809,932	1,420,000
Notes payable	495,252	2,345,009	387,473	2,452,788	0
Compensated absences	122,496	125,343	122,496	125,343	125,343
Claims and judgements	123,258	1,568,865	1,572,945	119,178	119,178
Closure and post-closure costs	6,793,940	312,910	4,925	7,101,925	4,925
Total business-type activities	<u>\$ 19,779,207</u>	<u>\$ 4,352,127</u>	<u>\$ 3,522,168</u>	<u>\$ 20,609,166</u>	<u>\$ 1,669,446</u>

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, 2016 was \$1,237,526 and \$379,205 for governmental activities and business-type activities, respectively.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

13. Long-Term Debt (continued)

Changes in Long - Term Debt

Long-term liability activity for the discretely presented component unit for the fiscal year ended June 30, 2016 was as follows:

	<u>Balance 6/30/2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2016</u>	<u>Due Within One Year</u>
Bartow County Health Department					
Compensated absences	\$ 67,490	\$ 10,163	\$ 12,468	\$ 65,185	\$ 6,519

14. 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, 2016 totaled \$7,101,925. This amount is based on the total estimated cost and management's estimate of the percentage of landfill capacity used at December 31, 2016, which is 15.6% of the Subtitle "D" landfill, 100% for the old landfill and 100% of the C & D landfill. It is estimated that an additional \$13,955,910 will be recognized as closure and post-closure care expenses through the date the landfills are expected to be filled to capacity (2070) for the Subtitle "D" landfill. The estimated total current cost of the landfill closure and post-closure care (approximately \$21,057,835) 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, 2016

15. 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, 2016:

	2014 SPLOST		2007	2014	Nonmajor	Total
	General	Debt Service	SPLOST	SPLOST	Governmental Funds	Governmental Funds
Restricted for:						
Judicial						
Drug abuse treatment and education programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 185,504	\$ 185,504
Crime victims assistance	0	0	0	0	8,782	8,782
Treatment programs for juvenile offenders	0	0	0	0	70,737	70,737
Law library operations	0	0	0	0	21,514	21,514
District Attorney operations	0	0	0	0	31,714	31,714
Clerk of Court technology	0	0	0	0	178,820	178,820
Public Safety						
Construction, operation, and staffing of detention facilities	0	0	0	0	8,102	8,102
Law enforcement facilities, equipment, and operations	0	0	0	0	504,301	504,301
Sheriff facilities and equipment	0	0	0	0	56,734	56,734
Public Works						
Highways and streets maintenance and construction	1,201,076	0	0	0	0	1,201,076
Capital projects	0	0	2,922,620	12,001,267	1,272,435	16,196,322
Debt service	0	4,577,101	0	0	1,840,679	6,417,780
	<u>\$ 1,201,076</u>	<u>\$ 4,577,101</u>	<u>\$ 2,922,620</u>	<u>\$ 12,001,267</u>	<u>\$ 4,179,322</u>	<u>\$ 24,881,386</u>
Assigned for:						
Public Safety						
Emergency 911 system operations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 934,011	\$ 934,011
Housing and Development						
Tourism	0	0	0	0	31,356	31,356
Debt service	0	0	0	0	913,221	913,221
Subsequent year's budget	3,348,800	0	0	0	0	3,348,800
	<u>\$ 3,348,800</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,878,588</u>	<u>\$ 5,227,388</u>

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

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, 2016:

	Governmental Activities	Business-Type Activities
Cost of capital assets	\$ 553,682,838	\$ 165,658,262
Accumulated depreciation	(279,849,605)	(58,354,665)
Book value	273,833,233	107,303,597
Capital-related accounts payable	(1,232,455)	(74,929)
Retainages payable	(355,592)	(126,755)
Capital lease payable	(61,334)	0
Notes payable	0	(2,452,788)
Bonds payable	(27,767,711)	(10,809,932)
Certificates of participation	(1,820,471)	0
Unspent debt proceeds	1,413,307	1,479,213
Net investment in capital assets	<u>\$ 244,008,977</u>	<u>\$ 95,318,406</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, 2016

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	311
Terminated plan participants entitled to but not yet receiving benefits	247
Active employees participating in the plan	<u>544</u>
Total number of participants	<u><u>1,102</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, 2016 was \$5,476,825, or 23.2% of covered-employee payroll. The County's covered payroll for employees participating in the Plan as of January 1, 2015, (the most recent actuarial valuation date) was \$23,574,738 (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, 2016

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, 2016, the County reported a net pension liability of \$30,730,102. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015. For the fiscal year ended December 31, 2016, the County recognized pension expense of \$5,377,156.

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, 2014	\$ 76,646,588	\$ 55,508,669	\$ 21,137,919
Changes for the year:			
Service cost	1,130,200	0	1,130,200
Interest	5,584,567	0	5,584,567
Liability experience (gain) / loss	4,912,652	0	4,912,652
Assumption change	3,197,359	0	3,197,359
Employer contributions	0	5,476,825	(5,476,825)
Service credit transfer	20,227	20,227	0
Net investment income	0	477,729	(477,729)
Benefit payments	(4,391,626)	(4,391,626)	0
Administrative expense	0	(104,398)	104,398
Other changes	0	(617,561)	617,561
Net changes	<u>10,453,379</u>	<u>861,196</u>	<u>9,592,183</u>
Balances at December 31, 2015	\$ 87,099,967	\$ 56,369,865	\$ 30,730,102

Plan fiduciary net position as a percentage of the total pension liability	64.72%
Covered employee payroll	\$ 23,574,738
Net pension liability as a percentage of covered employee payroll	130.35%

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
County contributions subsequent to the measurement date	\$ 5,645,508	\$ 0
Net difference between projected and actual earnings on pension plan investments	3,513,994	0
Differences between expected and actual experience	4,035,392	0
Changes of assumptions	2,626,402	0
Totals	<u>\$ 15,821,296</u>	<u>\$ 0</u>

The \$5,645,508 of deferred outflows of resources resulting from the County's contributions subsequent to measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending December 31	
2017	\$ 2,355,696
2018	2,355,696
2019	2,355,696
2020	2,239,770
2021	868,930
Totals	<u>\$ 10,175,788</u>

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Actuarial Assumptions. The total pension liability in the January 1, 2015 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.

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, 2015 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>

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

17. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

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%	\$ 41,261,738
Current discount rate	7.50%	30,730,102
1% increase	8.50%	19,149,355

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.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

17. Retirement Plans (continued)

Defined Contribution Plan

The County approved the adoption of the *ACCG 401(a) Defined Contribution Plan for Bartow County Employees*, effective October 1, 2014. Only full-time employees 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, 2016, plan members made contributions of \$123,362 and the County made contributions of \$114,422.

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, 2016

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 County 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.

Bartow County Health Department Retirement Plan

Eligible employees of the Bartow County Health Department participate in the Georgia State Employees' Retirement System (ERS), a statewide multiple-employer public employee retirement system. During the fiscal year ended June 30, 2016, the Department contributed \$192,937. As of June 30, 2016, the Department reported a liability in the amount of \$1,238,148 for its proportionate share (0.030561%) of the net pension liability. The Department recognized pension expense of (\$36,027) for the fiscal year ended June 30, 2016. Further information regarding the plan can be obtained from Department's annual audit report by contacting Bartow County Health Department, 100 Zena Drive, Cartersville, Georgia 30121.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

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.

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	220
Active participants	<u>558</u>
Total number of participants	<u><u>778</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.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

18. Post Employment Health Care Benefits (continued)

As of 1/1/2016, 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
HAS	453.27	997.19	1,450.45
Medicare Advantage	395.33	790.66	N/A
Dental	19.19	N/A	53.13

As of 1/1/2016, 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
HAS	22.00	44.00	66.00
Medicare Advantage	55.00	110.00	N/A
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 \$360,288 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, 2016 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.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

18. Post Employment Health Care Benefits (continued)

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.

Annual OPEB Cost and Net OPEB Obligation. For 2016, the County's annual OPEB cost of \$6,561,493 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, 2016. 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 pre-Medicare trend rate of 7.75 percent and Medicare trend rate of 5.75 percent, both graded to 5 percent, with the year of ultimate trend rate as 2022.

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

Annual required contribution	\$ 7,072,613
Interest on net OPEB obligation	1,310,072
Adjustment to ARC	<u>(1,821,192)</u>
Annual OPEB cost	6,561,493
Contributions made	<u>(2,168,691)</u>
Increase (decrease) in net OPEB obligation	4,392,802
Net OPEB obligation - beginning of year	<u>32,751,803</u>
Net OPEB obligation - end of year	<u><u>\$ 37,144,605</u></u>

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

18. Post Employment Health Care Benefits (continued)

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
2014	\$ 5,359,200	34.96%	\$ 28,805,782
2015	6,172,724	36.07%	32,751,803
2016	6,561,493	33.05%	37,144,605

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%
1/1/2016	0	82,953,286	82,953,286	0.00%	21,644,573	383.25%

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

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

19. Tax Abatements

Bartow County is subject to tax incentives granted by various authorities in the County. These incentives are negotiated on an individual basis as a reduction of property taxes based on the percentage negotiated and have the stated purpose of increasing business activity and employment in the County by allowing localities to abate property taxes for a variety of economic development purposes, including business relocation, retention, and expansion. The incentives may be granted to any business located within or promising to relocate to a local government's geographic area and require the business to invest \$5,000,000 or more. Each of the incentive agreements contains a recapture provision that requires repayment of a portion of the abatement for that year if the business fails to meet its jobs and/or investment goals. Other than one agreement that included an agreement to perform some grading and dirt removal, the County has not made any commitments as part of the agreements other than to reduce taxes.

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

19. Tax Abatements (continued)

For the year ended December 31, 2016, Bartow County property taxes were abated totaling \$4,943,245 under this program through authorities as follows: \$2,959,371 through the Bartow-Cartersville Joint Development Authority, \$419,195 through the Bartow-Cartersville Second Joint Development Authority, \$523,030 through the Development Authority of Bartow County, and \$1,041,649 through the Development Authority of Cartersville. Individual tax abatement agreements that each exceeded ten percent of the total amount abated are as follows:

- 100% property tax abatement for a local manufacturer investing in personal property for its manufacturing facility located in Bartow County. The abatement amounted to \$827,009.
- 50% property tax abatement for a local manufacturer investing in personal property for its manufacturing facility located in Bartow County. The abatement amounted to \$566,298.
- 60% property tax abatement for a local manufacturer investing in personal property for its manufacturing facility located in Bartow County. The abatement amounted to \$683,157.
- 90% property tax abatement for a local manufacturer expanding its manufacturing facility located in Bartow County. The abatement amounted to \$655,380.

20. Hotel/Motel Lodging Tax

The County has levied an 8% lodging tax in accordance with OCGA 48-13-51. For a portion of the year, the County had levied a 6% lodging tax rate and increased the rate during the year. A summary of the transactions for the fiscal year ending December 31, 2016 follows:

Lodging Tax Receipts	\$ 1,065,704	
Disbursements for trade and tourism	\$ 488,222	46% of tax receipts
Disbursements for tourism product development	\$ 191,507	18% of tax receipts

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

21. 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 ended December 31, 2016, 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, 2016

21. 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, 2016, the County paid \$82,428 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, 2016

21. 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.

22. 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, 2016

22. 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, 2016

22. 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, 2016

22. 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, 2016

22. Risk Management (continued)

	Workers'	Health and	
	Compensation	Dental	Total
Balance, December 31, 2015	\$ 850,000	\$ 572,523	\$ 1,422,523
Incurred claims, net of any changes	704,045	10,792,811	11,496,856
Payments	(704,045)	(10,875,999)	(11,580,044)
Balance, December 31, 2016	<u>\$ 850,000</u>	<u>\$ 489,335</u>	<u>\$ 1,339,335</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.

23. Commitments and Contingencies

Commitments

The County has active construction projects as of December 31, 2016. At fiscal year end, the County's commitments with contractors are as follows:

Project	Amount Spent to Date	Remaining Commitment
Cass-White Road Corridor	\$ 975,449	\$ 847,277
Glade Road / Dawn's Way	371,685	149,104
Glade Road / Clark Creek Bridge	199,049	774,608
Great Valley Parkway	1,565	349,118
700 MHZ Radio	2,172,640	10,825,717
Landfill Expansion	5,235,737	1,262,762
	<u>\$ 8,956,125</u>	<u>\$ 14,208,586</u>

BARTOW COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

23. 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.

24. Nonexchange Financial Guarantee

The County entered into an intergovernmental recreation contract with the Development Authority of Bartow County dated July 1, 2015. The contract stated if the Authority is unable to pay the principal, interest, and premium on the Development Authority of Bartow County Recreational Facilities Taxable Revenue Bonds Series 2015, the County will pay to the Authority the amount of such insufficiency. The bonds require annual payments of principal through January 1, 2035, with semi-annual interest payments at rates ranging from 2.298% to 4.85%. As of December 31, 2016, the outstanding principal balance of the Series 2015 Bonds is \$36,285,000. The contract will remain in effect until such time as the bonds have been paid in full, but in no event shall the term exceed fifty years. As of December 31, 2016, the County has not made any payments on the bonds.

REQUIRED SUPPLEMENTARY INFORMATION

BARTOW COUNTY, GEORGIA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
LAST TEN FISCAL YEARS
December 31, 2016
(Unaudited)

	Fiscal Year End	
	2016	2015
Total pension liability		
Service cost	\$ 1,130,200	\$ 1,101,659
Interest	5,584,567	5,567,097
Liability experience (gain) / loss	4,912,652	0
Assumption change	3,197,359	0
Service credit transfer	20,227	0
Benefit payments, including refunds of employee contributions	(4,391,626)	(4,250,133)
Net change in total pension liability	10,453,379	2,418,623
Total pension liability - beginning	76,646,588	74,227,965
Total pension liability - ending (a)	\$ 87,099,967	\$ 76,646,588
Plan fiduciary net position		
Contributions - employer	\$ 5,476,825	\$ 5,500,000
Service credit transfer	20,227	0
Net investment income	477,729	3,541,054
Benefit payments, including refunds of employee contributions	(4,391,626)	(4,096,514)
Administrative expense	(104,398)	(96,193)
Other	(617,561)	(550,630)
Net change in total pension liability	861,196	4,297,717
Plan fiduciary net position - beginning	55,508,669	51,210,952
Plan fiduciary net position - ending (b)	\$ 56,369,865	\$ 55,508,669
Net pension liability (asset) - ending : (a) - (b)	\$ 30,730,102	\$ 21,137,919
Plan's fiduciary net position as a percentage of the total pension liability	64.72%	72.42%
Covered-employee payroll	\$ 23,574,738	\$ 23,397,640
Net pension liability as a percentage of covered-employee payroll	130.35%	90.34%

Note: Fiscal year 2015 was the first year of implementation. Therefore, only two years are reported.

BARTOW COUNTY, GEORGIA
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS
December 31, 2016
(Unaudited)

	Fiscal Year End	
	2016	2015
Actuarially determined contribution	\$ 5,476,825	\$ 5,039,281
Contributions in relation to the actuarially determined contribution	<u>(5,476,825)</u>	<u>(5,500,000)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ (460,719)</u>
Covered-employee payroll	\$ 23,574,738	\$ 23,397,640
Contributions as a percentage of covered-employee payroll	23.23%	23.51%

Note: Fiscal year 2015 was the first year of implementation. Therefore, only two years are reported.

BARTOW COUNTY, GEORGIA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2016

1. Valuation Date

The actuarially determined contribution rate was determined as of January 1, 2015, 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, 2016.

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 = N/A

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, 2016

3. Changes in Benefits

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

4. Changes of Assumptions

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

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COMBINING STATEMENTS

Nonmajor Governmental Funds

**BARTOW COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016**

	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	\$ 174,605	\$ 3,966	\$ 767,949	\$ 70,737	\$ 2,357	\$ 60,116	\$ 736,043
Investments	0	0	0	0	0	0	0
Receivables							
Accounts	0	0	240,063	0	0	0	0
Intergovernmental	501	2,903	0	0	5,745	0	0
Taxes	0	0	0	0	0	100,906	0
Due from other funds	14,047	1,913	4,666	0	0	0	0
Total assets	\$ 189,153	\$ 8,782	\$ 1,012,678	\$ 70,737	\$ 8,102	\$ 161,022	\$ 736,043
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 3,649	\$ 0	\$ 30,197	\$ 0	\$ 0	\$ 129,666	\$ 0
Accrued salaries and payroll liabilities	0	0	48,470	0	0	0	0
Due to other agencies	0	0	0	0	0	0	231,742
Due to other funds	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Total liabilities	3,649	0	78,667	0	0	129,666	231,742
Fund balances							
Restricted for:							
Judicial	185,504	8,782	0	70,737	0	0	0
Public Safety	0	0	0	0	8,102	0	504,301
Capital outlay	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0
Assigned for:							
Public Safety	0	0	934,011	0	0	0	0
Housing and Development	0	0	0	0	0	31,356	0
Debt service	0	0	0	0	0	0	0
Total fund balances	185,504	8,782	934,011	70,737	8,102	31,356	504,301
Total liabilities and fund balances	\$ 189,153	\$ 8,782	\$ 1,012,678	\$ 70,737	\$ 8,102	\$ 161,022	\$ 736,043

Special Revenue					Debt Service		Capital Projects	Total Nonmajor Governmental Funds
Inmate Welfare	Law Library	District Attorney	Multiple Grants	Clerk of Court Technology	Debt Service	GMA COPS Debt Service	2003 SPLOST	
\$ 60,878 0	\$ 22,321 0	\$ 31,714 0	\$ 0 0	\$ 178,820 0	\$ 845,746 0	\$ 40,000 1,805,221	\$ 1,248,631 0	\$ 4,243,883 1,805,221
0	0	0	0	0	0	0	0	240,063
0	0	0	0	0	0	0	427,245	436,394
0	0	0	0	0	0	0	0	100,906
0	0	0	0	0	67,475	0	0	88,101
<u>\$ 60,878</u>	<u>\$ 22,321</u>	<u>\$ 31,714</u>	<u>\$ 0</u>	<u>\$ 178,820</u>	<u>\$ 913,221</u>	<u>\$ 1,845,221</u>	<u>\$ 1,675,876</u>	<u>\$ 6,914,568</u>
\$ 0 0 0 4,144 0	\$ 0 0 0 807 0	\$ 0 0 0 0 0	\$ 0 0 0 0 0	\$ 0 0 0 0 0	\$ 0 0 0 0 0	\$ 0 0 0 4,491 51	\$ 403,441 0 0 0 0	\$ 566,953 48,470 231,742 9,442 51
<u>4,144</u>	<u>807</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,542</u>	<u>403,441</u>	<u>856,658</u>
0 56,734 0 0	21,514 0 0 0	31,714 0 0 0	0 0 0 0	178,820 0 0 0	0 0 0 0	0 0 0 1,840,679	0 0 1,272,435 0	497,071 569,137 1,272,435 1,840,679
0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 913,221	0 0 0	0 0 0	934,011 31,356 913,221
<u>56,734</u>	<u>21,514</u>	<u>31,714</u>	<u>0</u>	<u>178,820</u>	<u>913,221</u>	<u>1,840,679</u>	<u>1,272,435</u>	<u>6,057,910</u>
<u>\$ 60,878</u>	<u>\$ 22,321</u>	<u>\$ 31,714</u>	<u>\$ 0</u>	<u>\$ 178,820</u>	<u>\$ 913,221</u>	<u>\$ 1,845,221</u>	<u>\$ 1,675,876</u>	<u>\$ 6,914,568</u>

BARTOW COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended December 31, 2016

	Special Revenue						Law
	Drug Abuse Education	Crime Victims Assistance	Emergency Telephone	Juvenile Supervision	County Jail	Hotel/ Motel Tax	Enforcement Confiscated Assets
REVENUES							
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,065,704	\$ 0
Fines, fees, and forfeitures	128,653	97,778	0	4,380	0	0	173,456
Charges for services	0	0	1,738,032	0	202,962	0	0
Intergovernmental	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	1,800
Other	0	0	55,996	0	0	0	0
Total revenues	<u>128,653</u>	<u>97,778</u>	<u>1,794,028</u>	<u>4,380</u>	<u>202,962</u>	<u>1,065,704</u>	<u>175,256</u>
EXPENDITURES							
Current							
Judicial	68,442	0	0	650	0	0	0
Public Safety	0	0	2,105,246	0	0	0	141,539
Housing and Development	0	0	0	0	0	679,729	0
Capital outlay	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0
Total expenditures	<u>68,442</u>	<u>0</u>	<u>2,105,246</u>	<u>650</u>	<u>0</u>	<u>679,729</u>	<u>141,539</u>
Excess (deficiency) of revenues over (under) expenditures	<u>60,211</u>	<u>97,778</u>	<u>(311,218)</u>	<u>3,730</u>	<u>202,962</u>	<u>385,975</u>	<u>33,717</u>
Other financing sources (uses)							
Transfers in	0	0	285,000	0	0	0	0
Transfers out	(15,000)	(100,000)	0	0	(210,000)	(350,000)	0
Sale of capital assets	0	0	0	0	0	0	0
Total other financing sources (uses)	<u>(15,000)</u>	<u>(100,000)</u>	<u>285,000</u>	<u>0</u>	<u>(210,000)</u>	<u>(350,000)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>45,211</u>	<u>(2,222)</u>	<u>(26,218)</u>	<u>3,730</u>	<u>(7,038)</u>	<u>35,975</u>	<u>33,717</u>
Fund balances, January 1	<u>140,293</u>	<u>11,004</u>	<u>960,229</u>	<u>67,007</u>	<u>15,140</u>	<u>(4,619)</u>	<u>470,584</u>
Fund balances, December 31	<u>\$ 185,504</u>	<u>\$ 8,782</u>	<u>\$ 934,011</u>	<u>\$ 70,737</u>	<u>\$ 8,102</u>	<u>\$ 31,356</u>	<u>\$ 504,301</u>

Special Revenue					Debt Service		Capital Projects	Total Nonmajor Governmental Funds
Inmate Welfare	Law Library	District Attorney	Multiple Grants	Clerk of Court Technology	Debt Service	GMA COPS Debt Service	2003 SPLOST	
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,065,704
0	44,577	29,153	0	321,604	0	0	0	799,601
289,620	0	0	0	0	0	0	0	2,230,614
0	0	0	0	0	0	0	647,245	647,245
0	0	0	0	0	0	24,943	3,180	29,923
0	0	0	0	0	0	0	0	55,996
289,620	44,577	29,153	0	321,604	0	24,943	650,425	4,829,083
0	54,674	58,982	0	142,784	0	0	0	325,532
384,851	0	0	0	0	0	0	0	2,631,636
0	0	0	0	0	0	0	0	679,729
0	0	0	0	0	0	0	1,879,718	1,879,718
0	0	0	0	0	0	6,782	0	6,782
384,851	54,674	58,982	0	142,784	0	6,782	1,879,718	5,523,397
(95,231)	(10,097)	(29,829)	0	178,820	0	18,161	(1,229,293)	(694,314)
0	0	0	0	0	0	0	0	285,000
0	0	0	0	0	0	0	0	(675,000)
0	0	3,339	0	0	0	0	0	3,339
0	0	3,339	0	0	0	0	0	(386,661)
(95,231)	(10,097)	(26,490)	0	178,820	0	18,161	(1,229,293)	(1,080,975)
151,965	31,611	58,204	0	0	913,221	1,822,518	2,501,728	7,138,885
\$ 56,734	\$ 21,514	\$ 31,714	\$ 0	\$ 178,820	\$ 913,221	\$ 1,840,679	\$ 1,272,435	\$ 6,057,910

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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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash	\$ 16,572,021	\$ 18,265,234
Receivables (net)		
Accounts	852,174	1,521,666
Intergovernmental	1,373,734	1,315,342
Taxes	5,839,904	3,257,408
Prepaid items	281,207	291,385
Due from other funds	204,041	196,299
Other assets	<u>100,000</u>	<u>100,000</u>
Total assets	<u><u>\$ 25,223,081</u></u>	<u><u>\$ 24,947,334</u></u>
LIABILITIES		
Accounts payable	\$ 679,392	\$ 943,235
Accrued salaries and payroll liabilities	1,253,940	1,150,481
Due to other funds	47,068	47,068
Unearned revenue	24,411	24,348
Other liabilities	<u>89,194</u>	<u>109,000</u>
Total liabilities	<u>2,094,005</u>	<u>2,274,132</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	<u>520,571</u>	<u>850,129</u>
FUND BALANCES		
Nonspendable prepaid items	281,207	291,385
Restricted for Public Works	1,201,076	920,829
Assigned for subsequent year's budget	3,348,800	1,000,000
Unassigned	<u>17,777,422</u>	<u>19,610,859</u>
Total fund balances	<u>22,608,505</u>	<u>21,823,073</u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 25,223,081</u></u>	<u><u>\$ 24,947,334</u></u>

BARTOW COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
REVENUES		
Taxes	\$ 53,657,712	\$ 52,991,795
Licenses and permits	418,589	250,819
Fines, fees and forfeitures	2,604,642	2,491,127
Charges for services	6,068,320	6,636,106
Intergovernmental	3,447,814	2,822,687
Interest	1,551	739
Contributions	20,000	20,000
Other	778,435	450,702
Total revenues	<u>66,997,063</u>	<u>65,663,975</u>
EXPENDITURES		
Current		
General Government	10,187,232	9,821,413
Judicial	7,085,385	6,697,176
Public Safety	35,320,992	33,750,382
Public Works	6,581,652	4,252,810
Health and Welfare	2,304,648	2,302,427
Culture and Recreation	3,672,900	3,328,257
Housing and Development	1,756,671	2,127,907
Debt Service		
General Government	36,175	26,393
Judicial	1,942	0
Total expenditures	<u>66,947,597</u>	<u>62,306,765</u>
Excess of revenues over expenditures	<u>49,466</u>	<u>3,357,210</u>
Other financing sources (uses)		
Transfers in (out)		
Crime Victims Assistance Fund	100,000	110,000
Hotel/Motel Tax Fund	350,000	790,000
County Jail Fund	210,000	220,000
Drug Abuse Education Fund	15,000	30,000
Emergency Telephone Fund	(285,000)	(1,058,926)
Sale of capital assets	282,690	220,151
Issuance of capital leases	63,276	0
Total other financing sources (uses)	<u>735,966</u>	<u>311,225</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	785,432	3,668,435
Fund balances, January 1	<u>21,823,073</u>	<u>18,154,638</u>
Fund balances, December 31	<u><u>\$ 22,608,505</u></u>	<u><u>\$ 21,823,073</u></u>

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Real and personal tax	\$ 29,616,000	\$ 29,655,729	\$ 39,729	\$ 28,258,878
Motor vehicle tax	3,580,000	3,405,849	(174,151)	4,011,699
Mobile home tax	120,000	101,670	(18,330)	117,855
Cost, penalties and interest	176,500	168,939	(7,561)	200,976
Total general property taxes	33,492,500	33,332,187	(160,313)	32,589,408
Local option sales tax	12,526,500	12,528,028	1,528	13,235,671
Insurance premium tax	3,833,000	3,831,880	(1,120)	3,600,851
Intangibles tax	800,000	759,639	(40,361)	746,713
Real estate transfer tax	240,000	238,878	(1,122)	175,016
Franchise tax	670,000	662,943	(7,057)	654,620
Beer and wine tax	480,000	476,066	(3,934)	460,622
Occupational tax	420,000	395,462	(24,538)	398,247
Energy excise tax	1,400,000	1,423,569	23,569	1,116,503
Other taxes	13,500	9,060	(4,440)	14,144
Total taxes	53,875,500	53,657,712	(217,788)	52,991,795
Licenses and permits				
Alcohol licenses	50,000	48,825	(1,175)	53,900
Building permits	375,000	366,564	(8,436)	193,519
Other permits	6,000	3,200	(2,800)	3,400
Total licenses and permits	431,000	418,589	(12,411)	250,819
Fines, fees and forfeitures	2,610,000	2,604,642	(5,358)	2,491,127
Charges for Services				
Emergency services	3,150,000	2,364,616	(785,384)	2,803,868
Sheriff services	120,000	244,044	124,044	188,126
Prisoner board	687,500	393,181	(294,319)	498,136
Recreation fees	448,000	438,835	(9,165)	383,140
Collection commissions	1,436,000	1,351,025	(84,975)	1,449,978
Other charges for services	682,600	1,276,619	594,019	1,312,858
Total charges for services	6,524,100	6,068,320	(455,780)	6,636,106
Intergovernmental	3,167,000	3,447,814	280,814	2,822,687
Interest	100	1,551	1,451	739
Contributions	20,000	20,000	0	20,000
Other				
Rental Income	233,000	224,524	(8,476)	230,684
Miscellaneous	1,722,050	553,911	(1,168,139)	220,018
Total other	1,955,050	778,435	(1,176,615)	450,702
Total revenues	<u>\$ 68,582,750</u>	<u>\$ 66,997,063</u>	<u>\$ (1,585,687)</u>	<u>\$ 65,663,975</u>

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
Commissioner's Office				
Personal services	\$ 1,035,200	\$ 921,510	\$ 113,690	\$ 927,306
Contract services	56,800	42,549	14,251	43,926
Materials and supplies	24,000	17,202	6,798	17,926
Capital outlay	0	0	0	68,317
Total Commissioner's Office	1,116,000	981,261	134,739	1,057,475
Legal				
Contract services	212,000	201,838	10,162	165,068
Data Processing				
Personal services	697,000	640,721	56,279	586,789
Contract services	194,300	154,219	40,081	206,907
Materials and supplies	23,700	11,916	11,784	10,657
Total Data Processing	915,000	806,856	108,144	804,353
Purchasing				
Personal services	225,200	209,739	15,461	205,305
Contract services	11,700	7,460	4,240	7,707
Materials and supplies	40,100	(5,390)	45,490	10,188
Total Purchasing	277,000	211,809	65,191	223,200
Elections and Registrar				
Personal services	603,500	563,004	40,496	325,620
Contract services	80,000	46,846	33,154	27,326
Materials and supplies	61,000	46,098	14,902	37,793
Capital outlay	22,000	21,590	410	0
Total Elections and Registrar	766,500	677,538	88,962	390,739
Tax Assessor				
Personal services	688,300	669,271	19,029	604,524
Contract services	208,700	188,482	20,218	150,975
Materials and supplies	17,000	13,855	3,145	23,882
Capital outlay	27,000	26,616	384	26,551
Total Tax Assessor	941,000	898,224	42,776	805,932
Tax Commissioner				
Personal services	1,269,700	1,193,547	76,153	1,163,768
Contract services	154,300	124,524	29,776	110,891
Materials and supplies	22,500	19,731	2,769	47,348
Capital outlay	27,000	0	27,000	37,150
Total Tax Commissioner	1,473,500	1,337,802	135,698	1,359,157

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Facilities				
Personal services	\$ 1,696,800	\$ 1,543,410	\$ 153,390	\$ 1,481,003
Contract services	241,200	191,940	49,260	155,938
Materials and supplies	435,700	378,857	56,843	392,998
Capital outlay	0	0	0	61,711
Total Facilities	<u>2,373,700</u>	<u>2,114,207</u>	<u>259,493</u>	<u>2,091,650</u>
Human Resources				
Personal services	394,500	377,151	17,349	360,403
Contract services	37,100	25,175	11,925	23,781
Materials and supplies	12,000	7,403	4,597	5,967
Total Human Resources	<u>443,600</u>	<u>409,729</u>	<u>33,871</u>	<u>390,151</u>
County Administration				
Personal services	577,000	567,405	9,595	244,584
Contract services	1,611,200	1,323,936	287,264	1,692,167
Materials and supplies	177,500	120,034	57,466	151,963
Capital outlay	500	116	384	44,064
Payments to others	539,700	536,477	3,223	400,910
Total County Administration	<u>2,905,900</u>	<u>2,547,968</u>	<u>357,932</u>	<u>2,533,688</u>
Total General Government	<u>11,424,200</u>	<u>10,187,232</u>	<u>1,236,968</u>	<u>9,821,413</u>
Judicial				
Superior Court				
Personal services	619,000	615,143	3,857	540,741
Contract services	229,700	223,165	6,535	250,701
Materials and supplies	12,300	9,722	2,578	6,197
Capital outlay	73,500	95,221	(21,721)	0
Payments to others	100,000	73,970	26,030	43,581
Total Superior Court	<u>1,034,500</u>	<u>1,017,221</u>	<u>17,279</u>	<u>841,220</u>
District Attorney				
Personal services	698,300	647,898	50,402	695,819
Contract services	187,500	174,510	12,990	36,814
Materials and supplies	29,700	23,265	6,435	24,317
Total District Attorney	<u>915,500</u>	<u>845,673</u>	<u>69,827</u>	<u>756,950</u>
Public Defender				
Personal services	40,600	40,552	48	34,814
Contract services	474,400	435,471	38,929	479,390
Materials and supplies	24,500	23,424	1,076	22,243
Total Public Defender	<u>539,500</u>	<u>499,447</u>	<u>40,053</u>	<u>536,447</u>

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Clerk of Superior Court				
Personal services	\$ 1,295,100	\$ 1,200,431	\$ 94,669	\$ 1,187,883
Contract services	163,200	127,456	35,744	121,446
Materials and supplies	38,000	24,563	13,437	26,260
Total Clerk of Superior Court	1,496,300	1,352,450	143,850	1,335,589
Magistrate Court				
Personal services	802,900	734,046	68,854	722,701
Contract services	38,600	27,847	10,753	24,987
Materials and supplies	20,000	16,323	3,677	13,261
Total Magistrate Court	861,500	778,216	83,284	760,949
Probate Court				
Personal services	721,000	707,091	13,909	684,155
Contract services	252,500	241,303	11,197	195,510
Materials and supplies	20,500	15,870	4,630	9,971
Capital outlay	11,000	10,606	394	6,500
Total Probate Court	1,005,000	974,870	30,130	896,136
Juvenile Court				
Personal services	904,500	871,482	33,018	840,340
Contract services	433,200	406,714	26,486	434,628
Materials and supplies	50,500	33,957	16,543	39,035
Total Juvenile Court	1,388,200	1,312,153	76,047	1,314,003
Victim Assistance				
Personal services	340,550	295,342	45,208	248,586
Contract services	4,700	3,417	1,283	2,204
Materials and supplies	7,000	6,596	404	5,092
Total Victim Assistance	352,250	305,355	46,895	255,882
Total Judicial	7,592,750	7,085,385	507,365	6,697,176
Public Safety				
Sheriff and Jail				
Personal services	15,792,000	15,785,190	6,810	15,143,931
Contract services	3,268,500	3,391,486	(122,986)	2,965,430
Materials and supplies	2,000,500	1,998,075	2,425	1,933,598
Capital outlay	325,000	311,435	13,565	163,058
Total Sheriff and Jail	21,386,000	21,486,186	(100,186)	20,206,017

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Coroner				
Personal services	\$ 67,300	\$ 65,519	\$ 1,781	\$ 21,205
Contract services	14,700	11,485	3,215	53,296
Materials and supplies	19,500	16,705	2,795	18,223
Capital outlay	0	0	0	6,989
Total Coroner	101,500	93,709	7,791	99,713
Fire				
Personal services	7,497,500	7,241,582	255,918	6,997,819
Contract services	304,600	261,320	43,280	348,472
Materials and supplies	848,500	828,873	19,627	792,976
Capital outlay	267,900	246,762	21,138	174,924
Total Fire	8,918,500	8,578,537	339,963	8,314,191
Emergency Management				
Personal services	181,300	171,606	9,694	164,758
Contract services	105,900	53,924	51,976	98,554
Materials and supplies	74,500	52,068	22,432	53,075
Capital outlay	15,000	14,036	964	11,222
Total Emergency Management	376,700	291,634	85,066	327,609
Emergency Medical Services				
Personal services	3,628,000	3,625,791	2,209	3,402,868
Contract services	82,000	78,622	3,378	117,637
Materials and supplies	352,000	338,086	13,914	327,920
Capital outlay	0	0	0	54,608
Total Emergency Medical Services	4,062,000	4,042,499	19,501	3,903,033
Animal Control				
Personal services	716,500	697,998	18,502	715,538
Contract services	53,500	25,183	28,317	34,830
Materials and supplies	105,500	68,897	36,603	86,797
Capital outlay	43,000	36,349	6,651	62,654
Total Animal Control	918,500	828,427	90,073	899,819
Total Public Safety	35,763,200	35,320,992	442,208	33,750,382
Public Works				
Highways and Streets				
Personal services	3,454,600	3,404,207	50,393	3,156,190
Contract services	2,090,400	306,353	1,784,047	163,555
Materials and supplies	1,112,000	1,094,746	17,254	849,886
Capital outlay	122,000	1,776,346	(1,654,346)	83,179
Total Highways and Streets	6,779,000	6,581,652	197,348	4,252,810

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Health and Welfare				
Health Department				
Payments to others	\$ 520,000	\$ 501,899	\$ 18,101	\$ 495,015
Mental Health				
Payments to others	62,000	60,688	1,312	60,688
Senior Citizens Services				
Personal services	483,700	447,477	36,223	430,087
Contract services	16,500	13,845	2,655	10,143
Materials and supplies	99,800	81,982	17,818	77,941
Capital outlay	0	0	0	26,551
Total Senior Citizens Services	600,000	543,304	56,696	544,722
Indigent Care Services				
Personal services	389,000	346,908	42,092	314,413
Contract services	175,000	67,982	107,018	57,050
Materials and supplies	39,700	27,184	12,516	13,150
Capital outlay	6,000	5,886	114	0
Payments to others	35,500	25,317	10,183	30,307
Total Indigent Care Services	645,200	473,277	171,923	414,920
Transit				
Personal services	635,700	603,724	31,976	563,774
Contract services	58,900	16,542	42,358	27,421
Materials and supplies	118,200	105,214	12,986	116,893
Capital outlay	55,000	0	55,000	78,994
Total Transit	867,800	725,480	142,320	787,082
Total Health and Welfare	2,695,000	2,304,648	390,352	2,302,427
Culture and Recreation				
Parks and Recreation				
Personal services	1,831,000	1,828,808	2,192	1,721,225
Contract services	148,000	144,255	3,745	113,525
Materials and supplies	613,000	599,167	13,833	507,669
Capital outlay	224,500	223,849	651	144,344
Total Parks and Recreation	2,816,500	2,796,079	20,421	2,486,763
Roselawn				
Materials and supplies	100	71	29	119
Libraries				
Payments to others	877,000	876,750	250	841,375
Total Culture & Recreation	3,693,600	3,672,900	20,700	3,328,257

BARTOW COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Housing and Development				
Community Development				
Personal services	\$ 1,274,700	\$ 1,265,405	\$ 9,295	\$ 909,021
Contract services	71,600	92,743	(21,143)	34,194
Materials and supplies	39,700	35,176	4,524	85,649
Capital outlay	6,000	5,563	437	26,001
Total Community Development	1,392,000	1,398,887	(6,887)	1,054,865
Permits and Inspections				
Personal services	0	0	0	290,139
Contract services	0	0	0	41,123
Materials and supplies	0	0	0	10,039
Capital outlay	0	0	0	26,551
Total Permits and Inspections	0	0	0	367,852
County Agent				
Personal services	123,500	112,806	10,694	90,684
Contract services	19,500	17,704	1,796	15,482
Materials and supplies	6,000	4,691	1,309	3,331
Total County Agent	149,000	135,201	13,799	109,497
Forestry				
Contract services	20,000	17,656	2,344	17,656
Economic Development				
Materials and supplies	181,000	180,500	500	155,536
Tourism				
Payments to others	0	0	0	396,060
Keep Bartow Beautiful				
Materials and supplies	27,000	24,427	2,573	26,441
Total Housing and Development	1,769,000	1,756,671	12,329	2,127,907
Total Current	69,716,750	66,909,480	2,807,270	62,280,372
Debt Service				
General Government				
County Administration	60,000	36,175	23,825	26,393
Judicial				
Superior Court	2,000	1,942	58	0
Total Debt Service	62,000	38,117	23,883	26,393
Total Expenditures	\$ 69,778,750	\$ 66,947,597	\$ 2,831,153	\$ 62,306,765

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.

Clerk of Court Technology Fund – This fund is used to account for fees received restricted for technology needs of the Clerk of Court.

**BARTOW COUNTY, GEORGIA
DRUG ABUSE EDUCATION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 174,605	\$ 126,678
Intergovernmental receivables	501	2,279
Due from other funds	<u>14,047</u>	<u>14,047</u>
	<u>\$ 189,153</u>	<u>\$ 143,004</u>
 LIABILITIES		
Accounts payable	\$ 3,649	\$ 2,711
 FUND BALANCES		
Restricted for Judicial	<u>185,504</u>	<u>140,293</u>
 Total liabilities and fund balances	<u><u>\$ 189,153</u></u>	<u><u>\$ 143,004</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)**

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 135,000	\$ 128,653	\$ (6,347)	\$ 143,276
Total revenues	<u>135,000</u>	<u>128,653</u>	<u>(6,347)</u>	<u>143,276</u>
EXPENDITURES				
Current				
Judicial				
Contract services	<u>120,000</u>	<u>68,442</u>	<u>51,558</u>	<u>68,229</u>
Excess (deficiency) of revenues over (under) expenditures	15,000	60,211	45,211	75,047
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>	<u>(30,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	45,211	45,211	45,047
Fund balance, January 1	<u>0</u>	<u>140,293</u>	<u>140,293</u>	<u>95,246</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 185,504</u></u>	<u><u>\$ 185,504</u></u>	<u><u>\$ 140,293</u></u>

**BARTOW COUNTY, GEORGIA
CRIME VICTIMS ASSISTANCE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 3,966	\$ 6,747
Intergovernmental receivables	2,903	2,344
Due from other funds	<u>1,913</u>	<u>1,913</u>
	<u>\$ 8,782</u>	<u>\$ 11,004</u>
 FUND BALANCES		
Restricted for Judicial	<u>\$ 8,782</u>	<u>\$ 11,004</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)**

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 105,000	\$ 97,778	\$ (7,222)	\$ 105,525
EXPENDITURES				
Current				
Judicial	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	105,000	97,778	(7,222)	105,525
Other financing sources (uses)				
Transfers in (out)				
General Fund	(105,000)	(100,000)	5,000	(110,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(2,222)	(2,222)	(4,475)
Fund balance, January 1	0	11,004	11,004	15,479
Fund balances, December 31	\$ 0	\$ 8,782	\$ 8,782	\$ 11,004

**BARTOW COUNTY, GEORGIA
EMERGENCY TELEPHONE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 767,949	\$ 768,194
Accounts receivable	240,063	234,247
Due from other funds	<u>4,666</u>	<u>4,666</u>
Total assets	<u><u>\$ 1,012,678</u></u>	<u><u>\$ 1,007,107</u></u>
LIABILITIES		
Accounts payable	\$ 30,197	\$ 564
Accrued salaries and payroll liabilities	<u>48,470</u>	<u>46,314</u>
Total liabilities	78,667	46,878
FUND BALANCES		
Assigned for Public Safety	<u>934,011</u>	<u>960,229</u>
Total liabilities and fund balances	<u><u>\$ 1,012,678</u></u>	<u><u>\$ 1,007,107</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	\$ 1,774,000	\$ 1,738,032	\$ (35,968)	\$ 1,731,217
Other	56,000	55,996	(4)	51,329
Total revenues	1,830,000	1,794,028	(35,972)	1,782,546
EXPENDITURES				
Current				
Public Safety				
Personal services	1,948,000	1,765,664	182,336	1,638,186
Contract services	373,900	328,919	44,981	344,169
Materials and supplies	25,600	10,663	14,937	3,387
Total expenditures	2,347,500	2,105,246	242,254	1,985,742
Excess (deficiency) of revenues over (under) expenditures	(517,500)	(311,218)	206,282	(203,196)
Other financing sources (uses)				
Transfers in (out)				
General Fund	517,500	285,000	(232,500)	1,058,926
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(26,218)	(26,218)	855,730
Fund balance, January 1	0	960,229	960,229	104,499
Fund balances, December 31	\$ 0	\$ 934,011	\$ 934,011	\$ 960,229

**BARTOW COUNTY, GEORGIA
JUVENILE SUPERVISION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 70,737	\$ 67,007
	<u> </u>	<u> </u>
 FUND BALANCES		
Restricted for Judicial	\$ 70,737	\$ 67,007
	<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, 2016
(With comparative actual amounts for the year ended December 31, 2015)**

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 7,000	\$ 4,380	\$ (2,620)	\$ 5,510
Total revenues	<u>7,000</u>	<u>4,380</u>	<u>(2,620)</u>	<u>5,510</u>
EXPENDITURES				
Current				
Judicial				
Contract services	<u>7,000</u>	<u>650</u>	<u>6,350</u>	<u>3,842</u>
Total expenditures	<u>7,000</u>	<u>650</u>	<u>6,350</u>	<u>3,842</u>
Excess (deficiency) of revenues over (under) expenditures	0	3,730	3,730	1,668
Fund balance, January 1	<u>0</u>	<u>67,007</u>	<u>67,007</u>	<u>65,339</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 70,737</u></u>	<u><u>\$ 70,737</u></u>	<u><u>\$ 67,007</u></u>

**BARTOW COUNTY, GEORGIA
COUNTY JAIL
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 2,357	\$ 10,406
Intergovernmental receivable	<u>5,745</u>	<u>4,734</u>
Total assets	<u><u>\$ 8,102</u></u>	<u><u>\$ 15,140</u></u>
 FUND BALANCES		
Restricted for Public Safety	<u><u>\$ 8,102</u></u>	<u><u>\$ 15,140</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	\$ 215,000	\$ 202,962	\$ (12,038)	\$ 216,021
Total revenues	<u>215,000</u>	<u>202,962</u>	<u>(12,038)</u>	<u>216,021</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	215,000	202,962	(12,038)	216,021
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(215,000)</u>	<u>(210,000)</u>	<u>5,000</u>	<u>(220,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(7,038)	(7,038)	(3,979)
Fund balance, January 1	<u>0</u>	<u>15,140</u>	<u>15,140</u>	<u>19,119</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 8,102</u></u>	<u><u>\$ 8,102</u></u>	<u><u>\$ 15,140</u></u>

**BARTOW COUNTY, GEORGIA
HOTEL/MOTEL TAX
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 60,116	\$ 0
Taxes receivable	<u>100,906</u>	<u>70,437</u>
Total assets	<u><u>\$ 161,022</u></u>	<u><u>\$ 70,437</u></u>
 LIABILITIES		
Cash overdraft	\$ 0	\$ 6,579
Accounts payable	<u>129,666</u>	<u>68,477</u>
 Total liabilities	<u>129,666</u>	<u>75,056</u>
 FUND BALANCES		
Assigned for Housing and Development	31,356	0
Unassigned	<u>0</u>	<u>(4,619)</u>
 Total fund balances	<u>31,356</u>	<u>(4,619)</u>
 Total liabilities and fund balances	<u><u>\$ 161,022</u></u>	<u><u>\$ 70,437</u></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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Hotel/motel taxes	\$ 1,050,000	\$ 1,065,704	\$ 15,704	\$ 805,818
EXPENDITURES				
Current				
Housing and Development	700,000	679,729	20,271	68,477
Total expenditures	700,000	679,729	20,271	68,477
Excess (deficiency) of revenues over (under) expenditures	350,000	385,975	35,975	737,341
Other financing sources (uses)				
Transfers in (out)				
General Fund	(350,000)	(350,000)	0	(790,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	35,975	35,975	(52,659)
Fund balance, January 1	0	(4,619)	(4,619)	48,040
Fund balances, December 31	\$ 0	\$ 31,356	\$ 31,356	\$ (4,619)

**BARTOW COUNTY, GEORGIA
LAW ENFORCEMENT CONFISCATED ASSETS
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 736,043	\$ 555,411
Total assets	<u>\$ 736,043</u>	<u>\$ 555,411</u>
LIABILITIES		
Due to other agencies	\$ 231,742	\$ 84,827
FUND BALANCES		
Restricted for Public Safety	<u>504,301</u>	<u>470,584</u>
Total liabilities and fund balances	<u>\$ 736,043</u>	<u>\$ 555,411</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 160,000	\$ 173,456	\$ 13,456	\$ 164,059
Interest	0	1,800	1,800	976
Contributions	0	0	0	50
Total revenues	<u>160,000</u>	<u>175,256</u>	<u>15,256</u>	<u>165,085</u>
EXPENDITURES				
Current				
Public Safety				
Contract services	50,000	42,370	7,630	41,963
Materials and supplies	56,678	59,784	(3,106)	96,675
Capital outlay	104,500	30,467	74,033	45,867
Payments to others	85,000	8,918	76,082	10,267
Total expenditures	<u>296,178</u>	<u>141,539</u>	<u>154,639</u>	<u>194,772</u>
Excess (deficiency) of revenues over (under) expenditures	(136,178)	33,717	169,895	(29,687)
Other financing sources (uses)				
Sale of capital assets	0	0	0	11,125
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(136,178)	33,717	169,895	(18,562)
Fund balance, January 1	136,178	470,584	334,406	489,146
Fund balances, December 31	<u>\$ 0</u>	<u>\$ 504,301</u>	<u>\$ 504,301</u>	<u>\$ 470,584</u>

**BARTOW COUNTY, GEORGIA
INMATE WELFARE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	<u>\$ 60,878</u>	<u>\$ 155,864</u>
 LIABILITIES		
Due to other funds	\$ 4,144	\$ 3,899
 FUND BALANCES		
Restricted for Public Safety	<u>56,734</u>	<u>151,965</u>
 Total liabilities and fund balances	<u><u>\$ 60,878</u></u>	<u><u>\$ 155,864</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	\$ 136,050	\$ 289,620	\$ 153,570	\$ 165,014
Total revenues	<u>136,050</u>	<u>289,620</u>	<u>153,570</u>	<u>165,014</u>
EXPENDITURES				
Current				
Public Safety				
Personal services	136,050	52,100	83,950	53,234
Contract services	0	22,300	(22,300)	4,817
Materials and supplies	0	106,474	(106,474)	10,227
Capital outlay	<u>0</u>	<u>203,977</u>	<u>(203,977)</u>	<u>34,500</u>
Total expenditures	<u>136,050</u>	<u>384,851</u>	<u>(248,801)</u>	<u>102,778</u>
Excess (deficiency) of revenues over (under) expenditures	0	(95,231)	(95,231)	62,236
Fund balance, January 1	<u>0</u>	<u>151,965</u>	<u>151,965</u>	<u>89,729</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 56,734</u></u>	<u><u>\$ 56,734</u></u>	<u><u>\$ 151,965</u></u>

**BARTOW COUNTY, GEORGIA
LAW LIBRARY
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 22,321	\$ 32,418
	<u>22,321</u>	<u>32,418</u>
LIABILITIES		
Due to other funds	\$ 807	\$ 807
	<u>807</u>	<u>807</u>
FUND BALANCES		
Restricted for Judicial	21,514	31,611
	<u>21,514</u>	<u>31,611</u>
Total liabilities and fund balances	<u>\$ 22,321</u>	<u>\$ 32,418</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 55,000	\$ 44,577	\$ (10,423)	\$ 47,306
Total revenues	<u>55,000</u>	<u>44,577</u>	<u>(10,423)</u>	<u>47,306</u>
EXPENDITURES				
Current				
Judicial				
Personal services	0	3,230	(3,230)	3,230
Materials and supplies	55,000	25,851	29,149	21,772
Capital outlay	<u>0</u>	<u>25,593</u>	<u>(25,593)</u>	<u>0</u>
Total expenditures	<u>55,000</u>	<u>54,674</u>	<u>326</u>	<u>25,002</u>
Excess (deficiency) of revenues over (under) expenditures	0	(10,097)	(10,097)	22,304
Fund balance, January 1	<u>0</u>	<u>31,611</u>	<u>31,611</u>	<u>9,307</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 21,514</u></u>	<u><u>\$ 21,514</u></u>	<u><u>\$ 31,611</u></u>

**BARTOW COUNTY, GEORGIA
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	<u>\$ 31,714</u>	<u>\$ 58,204</u>
 FUND BALANCES		
Restricted for Judicial	<u>\$ 31,714</u>	<u>\$ 58,204</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines and forfeitures	\$ 33,000	\$ 29,153	\$ (3,847)	\$ 28,681
Total revenues	<u>33,000</u>	<u>29,153</u>	<u>(3,847)</u>	<u>28,681</u>
EXPENDITURES				
Current				
Judicial				
Contract services	33,000	2,272	30,728	7,702
Materials and supplies	0	5,911	(5,911)	3,720
Capital outlay	0	50,799	(50,799)	0
Total expenditures	<u>33,000</u>	<u>58,982</u>	<u>(25,982)</u>	<u>11,422</u>
Excess (deficiency) of revenues over (under) expenditures	0	(29,829)	(29,829)	17,259
Other financing sources (uses)				
Sale of capital assets	0	3,339	3,339	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(26,490)	(26,490)	17,259
Fund balance, January 1	0	58,204	58,204	40,945
Fund balances, December 31	<u>\$ 0</u>	<u>\$ 31,714</u>	<u>\$ 31,714</u>	<u>\$ 58,204</u>

**BARTOW COUNTY, GEORGIA
 MULTIPLE GRANTS
 SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEETS
 December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
ASSETS	<u>\$ 0</u>	<u>\$ 0</u>
 LIABILITIES AND FUND BALANCES	 <u>\$ 0</u>	 <u>\$ 0</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	\$ 500,000	\$ 0	\$ (500,000)	\$ 194,320
Total revenues	<u>500,000</u>	<u>0</u>	<u>(500,000)</u>	<u>194,320</u>
EXPENDITURES				
Current				
Health and Welfare				
Capital outlay	<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>194,320</u>
Total expenditures	<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>194,320</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>

**BARTOW COUNTY, GEORGIA
CLERK OF COURT TECHNOLOGY
SPECIAL REVENUE FUND
BALANCE SHEET
December 31, 2016**

ASSETS

Cash and cash equivalents	\$ 178,820
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FUND BALANCES

Restricted for Judicial	\$ 178,820
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**BARTOW COUNTY, GEORGIA
CLERK OF COURT TECHNOLOGY
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and forfeitures	\$ 142,000	\$ 321,604	\$ 179,604
Total revenues	<u>142,000</u>	<u>321,604</u>	<u>179,604</u>
EXPENDITURES			
Current			
Judicial			
Contract services	142,000	55,854	86,146
Materials and supplies	0	34,625	(34,625)
Capital outlay	<u>0</u>	<u>52,305</u>	<u>(52,305)</u>
Total expenditures	<u>142,000</u>	<u>142,784</u>	<u>(784)</u>
Excess (deficiency) of revenues over (under) expenditures	0	178,820	178,820
Fund balance, January 1	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 178,820</u></u>	<u><u>\$ 178,820</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.

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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 845,746	\$ 867,280
Due from other funds	<u>67,475</u>	<u>62,984</u>
Total assets	<u><u>\$ 913,221</u></u>	<u><u>\$ 930,264</u></u>
 LIABILITIES		
Due to other funds	\$ 0	\$ 17,043
 FUND BALANCES		
Assigned for debt service	<u>913,221</u>	<u>913,221</u>
Total liabilities and fund balances	<u><u>\$ 913,221</u></u>	<u><u>\$ 930,264</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Total revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES				
Total expenditures	<u>140,000</u>	<u>0</u>	<u>140,000</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(140,000)	0	140,000	0
Fund balances, January 1	<u>140,000</u>	<u>913,221</u>	<u>773,221</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 40,000	\$ 40,000
Investments	1,805,221	1,765,525
Due from other funds	<u>0</u>	<u>17,043</u>
Total assets	<u><u>\$ 1,845,221</u></u>	<u><u>\$ 1,822,568</u></u>
LIABILITIES		
Due to other funds	\$ 4,491	\$ 0
Other liabilities	<u>51</u>	<u>50</u>
Total assets	4,542	50
FUND BALANCES		
Restricted for debt service	<u>1,840,679</u>	<u>1,822,518</u>
Total liabilities and fund balances	<u><u>\$ 1,845,221</u></u>	<u><u>\$ 1,822,568</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Interest	\$ 0	\$ 24,943	\$ 24,943	\$ 26,221
Total revenues	0	24,943	24,943	26,221
EXPENDITURES				
Debt Service				
Interest	20,000	6,782	13,218	4,439
Total expenditures	20,000	6,782	13,218	4,439
Excess (deficiency) of revenues over (under) expenditures	(20,000)	18,161	38,161	21,782
Fund balances, January 1	20,000	1,822,518	1,802,518	1,800,736
Fund balances, December 31	<u>\$ 0</u>	<u>\$ 1,840,679</u>	<u>\$ 1,840,679</u>	<u>\$ 1,822,518</u>

BARTOW COUNTY, GEORGIA
2014 SPLOST
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 2,077,101	\$ 839,561
Investments	<u>2,500,000</u>	<u>4,100,786</u>
Total assets	<u><u>\$ 4,577,101</u></u>	<u><u>\$ 4,940,347</u></u>
FUND BALANCES		
Restricted for debt service	<u><u>\$ 4,577,101</u></u>	<u><u>\$ 4,940,347</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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Interest	\$ 10,000	\$ 6,012	\$ (3,988)	\$ 8,096
Total revenues	<u>10,000</u>	<u>6,012</u>	<u>(3,988)</u>	<u>8,096</u>
EXPENDITURES				
Debt Service				
Principal	4,805,000	4,805,000	0	4,715,000
Interest	946,866	946,275	591	1,089,675
Total expenditures	<u>5,751,866</u>	<u>5,751,275</u>	<u>591</u>	<u>5,804,675</u>
Excess (deficiency) of revenues over (under) expenditures	(5,741,866)	(5,745,263)	(3,397)	(5,796,579)
Other financing sources (uses)				
Transfers in (out)				
2014 SPLOST Fund	<u>5,741,866</u>	<u>5,382,017</u>	<u>(359,849)</u>	<u>4,426,542</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(363,246)	(363,246)	(1,370,037)
Fund balances, January 1	<u>0</u>	<u>4,940,347</u>	<u>4,940,347</u>	<u>6,310,384</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 4,577,101</u></u>	<u><u>\$ 4,577,101</u></u>	<u><u>\$ 4,940,347</u></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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 1,248,631	\$ 2,544,622
Intergovernmental receivables	<u>427,245</u>	<u>0</u>
Total assets	<u><u>\$ 1,675,876</u></u>	<u><u>\$ 2,544,622</u></u>
LIABILITIES		
Accounts payable	\$ 403,441	\$ 31,944
Retainages payable	<u>0</u>	<u>10,950</u>
Total liabilities	403,441	42,894
FUND BALANCES		
Restricted for capital outlay	<u>1,272,435</u>	<u>2,501,728</u>
Total liabilities and fund balances	<u><u>\$ 1,675,876</u></u>	<u><u>\$ 2,544,622</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
REVENUES		
Intergovernmental	\$ 647,245	\$ 3,963
Interest	<u>3,180</u>	<u>5,169</u>
Total revenues	<u>650,425</u>	<u>9,132</u>
EXPENDITURES		
Capital outlay		
Public Safety		
Fire	1,251,148	243,123
Public Works		
Highways and Streets	628,570	255,928
Culture and Recreations		
Parks and Recreation	<u>0</u>	<u>3,637</u>
Total expenditures	<u>1,879,718</u>	<u>502,688</u>
Excess (deficiency) of revenues over (under) expenditures	(1,229,293)	(493,556)
Fund balances, January 1	<u>2,501,728</u>	<u>2,995,284</u>
Fund balances, December 31	<u><u>\$ 1,272,435</u></u>	<u><u>\$ 2,501,728</u></u>

BARTOW COUNTY, GEORGIA
2007 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 3,307,388	\$ 3,868,864
Total assets	<u>\$ 3,307,388</u>	<u>\$ 3,868,864</u>
 LIABILITIES		
Payables		
Accounts	\$ 151,448	\$ 0
Retainages	186,613	0
Intergovernmental	<u>46,707</u>	<u>213,347</u>
Total liabilities	384,768	213,347
 FUND BALANCES		
Restricted for capital outlay	<u>2,922,620</u>	<u>3,655,517</u>
Total liabilities and fund balances	<u>\$ 3,307,388</u>	<u>\$ 3,868,864</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
REVENUES		
Intergovernmental	\$ 0	\$ 5,879,763
Interest	<u>1,467</u>	<u>1,775</u>
Total revenues	<u>1,467</u>	<u>5,881,538</u>
EXPENDITURES		
Capital outlay		
General Government		
Other General Government	304	265
Public Safety		
Fire	733,636	598,555
Public Works		
Highways and Streets	424	224
Culture and Recreation		
Parks and Recreation	0	61,704
Debt service		
Economic Development	<u>0</u>	<u>5,879,763</u>
Total expenditures	<u>734,364</u>	<u>6,540,511</u>
Excess (deficiency) of revenues over (under) expenditures	(732,897)	(658,973)
Fund balances, January 1	<u>3,655,517</u>	<u>4,314,490</u>
Fund balances, December 31	<u><u>\$ 2,922,620</u></u>	<u><u>\$ 3,655,517</u></u>

BARTOW COUNTY, GEORGIA
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 9,804,463	\$ 13,322,339
Investments	1,853,196	5,014,233
Receivables		
Intergovernmental	116,171	0
Taxes	2,169,290	2,009,616
Prepaid items	<u>193,402</u>	<u>1,109,552</u>
Total assets	<u><u>\$ 14,136,522</u></u>	<u><u>\$ 21,455,740</u></u>
LIABILITIES		
Payables		
Accounts	\$ 952,038	\$ 983,942
Retainages	168,979	276,444
Intergovernmental	<u>820,836</u>	<u>465,797</u>
Total liabilities	<u>1,941,853</u>	<u>1,726,183</u>
FUND BALANCES		
Nonspendable prepaid items	193,402	1,109,552
Restricted for capital outlay	<u>12,001,267</u>	<u>18,620,005</u>
Total fund balances	<u>12,194,669</u>	<u>19,729,557</u>
Total liabilities and fund balances	<u><u>\$ 14,136,522</u></u>	<u><u>\$ 21,455,740</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
REVENUES		
Taxes	\$ 18,409,147	\$ 19,448,014
Intergovernmental	188,553	0
Investment income	12,310	19,055
Contributions	0	2,208
Total revenues	<u>18,610,010</u>	<u>19,469,277</u>
EXPENDITURES		
Capital Outlay		
General Government		
Data Processing	21,246	497,272
Elections and Registrar	0	1,461
Engineering	70,578	198,277
Public Buildings	391,984	1,041,409
Other General Government	200	34
Public Safety		
Sheriff	99,780	391,240
Fire	1,093,588	168,825
Emergency Management	0	51,669
Emergency Medical Services	292,430	316,204
E-911	1,633,170	2,941,803
Public Works		
Highways and Streets	6,784,452	5,762,412
Health and Welfare		
Health Department	20,367	55,084
Senior Citizens Services	21,590	0
Culture and Recreation		
Parks and Recreation	579,645	2,244,866
Libraries	0	52,952
Housing and Development		
County Agent	0	97,710
Debt service		
Debt issue costs	2,119	1,500
Public Works	0	109,752
Economic Development	849,380	738,605
Intergovernmental	3,150,450	8,647,128
Total expenditures	<u>15,010,979</u>	<u>23,318,203</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,599,031</u>	<u>(3,848,926)</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Other financing sources (uses)		
Transfers in (out)		
2014 SPLOST Debt Service Fund	\$ (5,382,017)	\$ (4,426,542)
Water and Sewer Enterprise Fund	(830,793)	(536,768)
Solid Waste Enterprise Fund	(4,933,782)	(911,058)
Sale of capital assets	<u>12,673</u>	<u>0</u>
Total other financing sources (uses)	<u>(11,133,919)</u>	<u>(5,874,368)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(7,534,888)	(9,723,294)
Fund balances, January 1	<u>19,729,557</u>	<u>29,452,851</u>
Fund balances, December 31	<u><u>\$ 12,194,669</u></u>	<u><u>\$ 19,729,557</u></u>

BARTOW COUNTY, GEORGIA
GRANTS CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS	<u>\$ 0</u>	<u>\$ 0</u>
 LIABILITIES AND FUND BALANCES	 <u>\$ 0</u>	 <u>\$ 0</u>

BARTOW COUNTY, GEORGIA
GRANTS CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
REVENUES		
Intergovernmental	\$ 0	\$ 25,000
Interest	<u>0</u>	<u>272</u>
Total revenues	<u>0</u>	<u>25,272</u>
EXPENDITURES		
Capital outlay		
Public Works		
Highways and Streets	0	38,876
Intergovernmental	<u>0</u>	<u>13,381</u>
Total expenditures	<u>0</u>	<u>52,257</u>
Excess (deficiency) of revenues over (under) expenditures	0	(26,985)
Fund balances, January 1	<u>0</u>	<u>26,985</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 0</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 13,784,050	\$ 11,840,671
Receivables		
Accounts (net)	1,596,754	1,450,357
Intergovernmental	0	502,979
Notes	25,000	0
Inventories	402,555	398,683
	<u>15,808,359</u>	<u>14,192,690</u>
Restricted assets		
Construction Fund		
Cash and cash equivalents	1,479,213	1,255,454
Debt Redemption		
Cash and cash equivalents	612,420	613,108
Customer Deposits		
Cash and cash equivalents	778,078	762,132
	<u>2,869,711</u>	<u>2,630,694</u>
Capital assets		
Land	4,501,458	4,314,363
Buildings	1,137,176	1,137,176
Distribution system	124,170,585	116,199,279
Vehicles and equipment	2,590,023	2,801,828
Construction in progress	4,451,125	8,471,218
Accumulated depreciation	(41,174,767)	(38,652,443)
	<u>95,675,600</u>	<u>94,271,421</u>
Other noncurrent assets		
Notes receivable	87,500	0
	<u>114,441,170</u>	<u>111,094,805</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension contributions subsequent to measurement date	250,000	251,825
Pension investment return differences	156,397	21,321
Pension experience differences	178,699	0
Pension assumption changes	116,305	0
Deferred charges on refunding	17,112	25,668
	<u>718,513</u>	<u>298,814</u>
Total deferred outflows of resources		

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
LIABILITIES		
Current liabilities		
Payables		
Accounts	\$ 682,891	\$ 768,313
Intergovernmental	49,685	23,576
Accrued salaries and payroll liabilities	57,001	51,366
Compensated absences	60,044	57,218
Claims and judgements payable	66,210	70,722
Due to other funds	203,756	196,259
Notes payable	0	387,473
	<u>1,119,587</u>	<u>1,554,927</u>
Current liabilities payable from restricted assets		
Payables		
Retainages	126,755	290,456
Interest	111,852	124,662
Customer deposits	778,078	762,132
Revenue bonds payable	1,420,000	1,385,000
	<u>2,436,685</u>	<u>2,562,250</u>
Long-term liabilities		
Net pension liability	1,387,400	971,924
Net OPEB obligation	1,836,245	1,628,286
Notes payable	2,452,788	107,779
Revenue bonds payable	9,389,932	10,859,261
	<u>15,066,365</u>	<u>13,567,250</u>
Total liabilities	<u>18,622,637</u>	<u>17,684,427</u>
NET POSITION		
Net investment in capital assets	83,690,409	82,316,484
Restricted for:		
Debt service	500,568	488,446
Unrestricted	12,346,069	10,904,262
Total net position	<u>\$ 96,537,046</u>	<u>\$ 93,709,192</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES		
Charges for sales and services		
Water sales	\$ 11,917,261	\$ 10,860,723
Sewer charges	3,441,079	3,110,171
Tap fees	95,750	56,695
Other	875,607	580,030
Other	26,165	29,143
Total operating revenues	<u>16,355,862</u>	<u>14,636,762</u>
OPERATING EXPENSES		
Costs of sales and services	8,942,856	7,729,799
Personal services	2,779,101	2,609,336
Depreciation	2,812,055	2,690,692
Total operating expenses	<u>14,534,012</u>	<u>13,029,827</u>
Operating income (loss)	<u>1,821,850</u>	<u>1,606,935</u>
Non-operating revenues (expenses)		
Intergovernmental revenue	0	32,077
Interest revenue	53,854	53,208
Interest expense	(379,205)	(209,846)
Total non-operating revenues (expenses)	<u>(325,351)</u>	<u>(124,561)</u>
Net income (loss) before capital contributions and transfers	<u>1,496,499</u>	<u>1,482,374</u>
Capital contributions		
Connection fees	375,562	301,473
Capital contributions	125,000	0
Total capital contributions	<u>500,562</u>	<u>301,473</u>
Net income (loss) before transfers	<u>1,997,061</u>	<u>1,783,847</u>
Transfers in (out)		
2007 SPLOST Fund	0	24,236
2014 SPLOST Fund	830,793	512,532
Total transfers	<u>830,793</u>	<u>536,768</u>
Change in net position	<u>2,827,854</u>	<u>2,320,615</u>
Net position, January 1 (original)	93,709,192	92,194,011
Prior period adjustments	0	(805,434)
Net position, January 1 (restated)	<u>93,709,192</u>	<u>91,388,577</u>
Net position, December 31	<u><u>\$ 96,537,046</u></u>	<u><u>\$ 93,709,192</u></u>

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Cash flows from operating activities:		
Receipts from customers	\$ 16,199,246	\$ 14,497,393
Payments to suppliers	(8,905,060)	(7,544,135)
Payments to employees	(2,575,460)	(2,443,850)
Other receipts	<u>26,165</u>	<u>29,143</u>
Net cash provided (used) by operating activities	<u>4,744,891</u>	<u>4,538,551</u>
Cash flows from non-capital financing activities:		
Receipts from other funds	<u>7,497</u>	<u>13,352</u>
Cash flows from capital and related financing activities:		
Receipt of capital contributions	375,562	301,473
Receipts from other funds	830,793	536,768
Receipts from other governments	502,979	32,077
Principal receipts - promissory notes	12,500	0
Payments for acquisitions of capital assets	(4,014,550)	(2,766,928)
Payment of prior year capital related payables	(470,878)	(639,468)
Interest paid	(383,459)	(424,033)
Proceeds from promissory notes	2,345,009	0
Principal payments - promissory notes	(387,473)	(452,377)
Principal payments - bonds	<u>(1,385,000)</u>	<u>(1,355,000)</u>
Net cash provided (used) by capital and related financing activities	<u>(2,574,517)</u>	<u>(4,767,488)</u>
Cash flows from investing activities:		
Interest received	<u>4,525</u>	<u>3,879</u>
Net increase (decrease) in cash and cash equivalents	2,182,396	(211,706)
Cash and cash equivalents, January 1	<u>14,471,365</u>	<u>14,683,071</u>
Cash and cash equivalents, December 31	<u><u>\$ 16,653,761</u></u>	<u><u>\$ 14,471,365</u></u>

BARTOW COUNTY, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 1,821,850	\$ 1,606,935
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,812,055	2,690,692
(Increase) decrease in accounts receivable	(146,397)	(126,377)
(Increase) decrease in inventories	(3,872)	52,220
(Increase) decrease in pension contributions subsequent to measurement date	1,825	1,066
(Increase) decrease in pension investment return differences	(135,076)	(21,321)
(Increase) decrease in pension experience differences	(178,699)	0
(Increase) decrease in pension assumption changes	(116,305)	0
Increase (decrease) in accounts payable	20,071	111,456
Increase (decrease) in intergovernmental payable	26,109	7,078
Increase (decrease) in claims and judgements payable	(4,512)	14,910
Increase (decrease) in customer deposits	15,946	16,151
Increase (decrease) in accrued payroll liabilities	8,461	9,647
Increase (decrease) in net pension liability	415,476	(86,401)
Increase (decrease) in net OPEB obligation	207,959	262,495
Total adjustments	<u>2,923,041</u>	<u>2,931,616</u>
Net cash provided (used) by operating activities	<u>\$ 4,744,891</u>	<u>\$ 4,538,551</u>
Cash and cash equivalents reconciliation		
Cash and cash equivalents	\$ 13,784,050	\$ 11,840,671
Construction Fund		
Cash and cash equivalents	1,479,213	1,255,454
Debt Redemption		
Cash and cash equivalents	612,420	613,108
Customer Deposits		
Cash and cash equivalents	<u>778,078</u>	<u>762,132</u>
Total cash and cash equivalents	<u>\$ 16,653,761</u>	<u>\$ 14,471,365</u>

Noncash investing, capital, and financing activities:

Acquisition of capital assets through payables totaled \$201,684 and \$470,878 for the years ended December 31, 2016 and 2015, respectively.

Capitalized construction period interest totaled \$0 and \$210,031 for the years ended December 31, 2016 and 2015, respectively.

BARTOW COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 3,243,632	\$ 2,212,491
Accounts receivable (net)	732,941	464,942
Due from other funds	31,108	31,108
	<u>4,007,681</u>	<u>2,708,541</u>
Total current assets		
Capital assets		
Land	1,179,659	1,179,659
Buildings	1,829,849	1,829,849
Land improvements	14,346,717	14,205,087
Vehicles and equipment	6,215,932	6,663,761
Construction in progress	5,235,738	676,003
Accumulated depreciation	(17,179,898)	(17,327,894)
	<u>11,627,997</u>	<u>7,226,465</u>
Total capital assets (net of accumulated depreciation)		
Total assets	<u>15,635,678</u>	<u>9,935,006</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension contributions subsequent to measurement date	245,000	230,000
Pension investment return differences	151,848	19,474
Pension experience differences	175,125	0
Pension assumption changes	113,979	0
	<u>685,952</u>	<u>249,474</u>
Total deferred outflows of resources		
LIABILITIES		
Current liabilities		
Accounts payable	159,640	148,336
Accrued salaries and payroll liabilities	66,206	60,518
Compensated absences	65,299	65,278
Claims and judgements payable	52,968	52,536
Due to other funds	62,984	62,984
Closure and post-closure care costs	4,925	27,178
	<u>412,022</u>	<u>416,830</u>
Total current liabilities		
Noncurrent liabilities		
Net pension liability	1,311,645	887,690
Net OPEB obligation	1,468,996	1,209,584
Closure and post-closure care costs	7,097,000	6,766,762
	<u>9,877,641</u>	<u>8,864,036</u>
Total noncurrent liabilities		
Total liabilities	<u>10,289,663</u>	<u>9,280,866</u>
NET POSITION		
Net investment in capital assets	11,627,997	7,226,465
Unrestricted	(5,596,030)	(6,322,851)
	<u>\$ 6,031,967</u>	<u>\$ 903,614</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	\$ 4,497,449	\$ 3,792,409
Recycling fees	221,047	186,932
Other	3,371	175
Total operating revenues	<u>4,721,867</u>	<u>3,979,516</u>
OPERATING EXPENSES		
Costs of sales and services	1,354,586	1,562,275
Personal services	2,716,666	2,302,207
Depreciation	532,250	527,375
Total operating expenses	<u>4,603,502</u>	<u>4,391,857</u>
Operating income (loss)	118,365	(412,341)
Non-operating revenues (expenses)		
Gain (loss) on sale of capital assets	76,206	0
Net income (loss) before transfers	<u>194,571</u>	<u>(412,341)</u>
Transfers in (out)		
General Fund	0	62,347
2014 SPLOST Fund	4,933,782	911,058
Total transfers	<u>4,933,782</u>	<u>973,405</u>
Change in net position	<u>5,128,353</u>	<u>561,064</u>
Net position, January 1 (original)	903,614	1,078,179
Prior period adjustments	0	(735,629)
Net position, January 1 (restated)	<u>903,614</u>	<u>342,550</u>
Net position, December 31	<u><u>\$ 6,031,967</u></u>	<u><u>\$ 903,614</u></u>

BARTOW COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Receipts from customers	\$ 4,450,497	\$ 3,834,855
Payments to suppliers	(1,034,865)	(1,082,844)
Payments to employees	(2,464,068)	(2,252,887)
Other receipts	3,371	175
	<hr/>	<hr/>
Net cash provided (used) by operating activities	954,935	499,299
	<hr/>	<hr/>
Cash flows from capital and related financing activities:		
Receipts from other funds	4,933,782	911,058
Proceeds from sale of capital assets	76,206	0
Payments for acquisitions of capital assets	(4,933,782)	(889,349)
	<hr/>	<hr/>
Net cash provided (used) by capital and related financing activities	76,206	21,709
	<hr/>	<hr/>
Net increase (decrease) in cash and cash equivalents	1,031,141	521,008
Cash and cash equivalents, January 1	2,212,491	1,691,483
	<hr/>	<hr/>
Cash and cash equivalents, December 31	\$ 3,243,632	\$ 2,212,491
	<hr/>	<hr/>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 118,365	\$ (412,341)
	<hr/>	<hr/>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	532,250	527,375
Landfill closure/post-closure costs	307,985	444,512
(Increase) decrease in accounts receivable	(267,999)	(144,486)
(Increase) decrease in pension contributions subsequent to measurement date	(15,000)	974
(Increase) decrease in pension investment return differences	(132,374)	(19,474)
(Increase) decrease in pension experience differences	(175,125)	0
(Increase) decrease in pension assumption changes	(113,979)	0
Increase (decrease) in accounts payable	11,304	26,356
Increase (decrease) in claims and judgements payable	432	8,563
Increase (decrease) in accrued payroll liabilities	5,709	13,227
Increase (decrease) in net pension liability	423,955	(78,913)
Increase (decrease) in net OPEB obligation	259,412	133,506
	<hr/>	<hr/>
Total adjustments	836,570	911,640
	<hr/>	<hr/>
Net cash provided (used) by operating activities	\$ 954,935	\$ 499,299
	<hr/>	<hr/>

Noncash investing, capital, and financing activities:

Contributions of capital assets from governmental activities totaled \$0 and \$62,347 for the years ended December 31, 2016 and 2015, 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, 2016**

	<u>Tax Commissioner</u>	<u>Clerk of Superior Court</u>
ASSETS		
Cash and cash equivalents	\$ 185,384	\$ 2,830,397
Taxes receivable, net	<u>8,664,832</u>	<u>0</u>
Total assets	<u><u>\$ 8,850,216</u></u>	<u><u>\$ 2,830,397</u></u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to others	<u><u>\$ 8,850,216</u></u>	<u><u>\$ 2,830,397</u></u>

<u>Sheriff</u>	<u>Probate Court</u>	<u>Juvenile Court</u>	<u>Magistrate Court</u>	<u>Totals</u>
\$ 127,368	\$ 57,693	\$ 12,878	\$ 30,416	\$ 3,244,136
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,664,832</u>
<u>\$ 127,368</u>	<u>\$ 57,693</u>	<u>\$ 12,878</u>	<u>\$ 30,416</u>	<u>\$ 11,908,968</u>
<u>\$ 127,368</u>	<u>\$ 57,693</u>	<u>\$ 12,878</u>	<u>\$ 30,416</u>	<u>\$ 11,908,968</u>

BARTOW COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended December 31, 2016

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
TAX COMMISSIONER				
ASSETS				
Cash and cash equivalents	\$ 325,952	\$ 103,352,641	\$ 103,493,209	\$ 185,384
Taxes receivable, net	3,370,723	57,833,060	52,538,951	8,664,832
Total	<u>\$ 3,696,675</u>	<u>\$ 161,185,701</u>	<u>\$ 156,032,160</u>	<u>\$ 8,850,216</u>
LIABILITIES				
Due to others	<u>\$ 3,696,675</u>	<u>\$ 161,185,701</u>	<u>\$ 156,032,160</u>	<u>\$ 8,850,216</u>
CLERK OF SUPERIOR COURT				
ASSETS				
Cash and cash equivalents	<u>\$ 3,569,571</u>	<u>\$ 8,026,890</u>	<u>\$ 8,766,064</u>	<u>\$ 2,830,397</u>
LIABILITIES				
Due to others	<u>\$ 3,569,571</u>	<u>\$ 8,026,890</u>	<u>\$ 8,766,064</u>	<u>\$ 2,830,397</u>
SHERIFF				
ASSETS				
Cash and cash equivalents	<u>\$ 160,023</u>	<u>\$ 2,003,236</u>	<u>\$ 2,035,891</u>	<u>\$ 127,368</u>
LIABILITIES				
Due to others	<u>\$ 160,023</u>	<u>\$ 2,003,236</u>	<u>\$ 2,035,891</u>	<u>\$ 127,368</u>
PROBATE COURT				
ASSETS				
Cash and cash equivalents	<u>\$ 48,607</u>	<u>\$ 2,002,310</u>	<u>\$ 1,993,224</u>	<u>\$ 57,693</u>
LIABILITIES				
Due to others	<u>\$ 48,607</u>	<u>\$ 2,002,310</u>	<u>\$ 1,993,224</u>	<u>\$ 57,693</u>
JUVENILE COURT				
ASSETS				
Cash and cash equivalents	<u>\$ 7,131</u>	<u>\$ 22,415</u>	<u>\$ 16,668</u>	<u>\$ 12,878</u>
LIABILITIES				
Due to others	<u>\$ 7,131</u>	<u>\$ 22,415</u>	<u>\$ 16,668</u>	<u>\$ 12,878</u>
MAGISTRATE COURT				
ASSETS				
Cash and cash equivalents	<u>\$ 34,117</u>	<u>\$ 650,192</u>	<u>\$ 653,893</u>	<u>\$ 30,416</u>
LIABILITIES				
Due to others	<u>\$ 34,117</u>	<u>\$ 650,192</u>	<u>\$ 653,893</u>	<u>\$ 30,416</u>
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 4,145,401	\$ 116,057,684	\$ 116,958,949	\$ 3,244,136
Taxes receivable, net	3,370,723	57,833,060	52,538,951	8,664,832
Total	<u>\$ 7,516,124</u>	<u>\$ 173,890,744</u>	<u>\$ 169,497,900</u>	<u>\$ 11,908,968</u>
LIABILITIES				
Due to others	<u>\$ 7,516,124</u>	<u>\$ 173,890,744</u>	<u>\$ 169,497,900</u>	<u>\$ 11,908,968</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, 2016, 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 9, 2017. 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.

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

Our consideration of internal control was for the limited purpose described in the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2016-001 through 2016-008 that we consider 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2016-009 and 2016-010.

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 9, 2017

**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, 2016. 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 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.

Opinion on Each Major Federal Program

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 major federal programs for the year ended December 31, 2016.

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.

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

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

Purpose of this Report

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

Rushton & Company, LLC

Certified Public Accountants
Gainesville, Georgia
June 9, 2017

BARTOW COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

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	FY2015	\$ 117,613
Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	40,951
Department of Justice			
Passed through the Georgia Criminal Justice Coordinating Council: Crime Victim Assistance	16.575	C15-8-153 C16-8-001	73,553 26,493 100,046
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	28,771
Equitable Sharing for State and Local Law Enforcement Agencies	16.922	N/A	59,201
Total Department of Justice			188,018
Department of Transportation			
Highway Planning and Construction Cluster of Programs			
Passed through the Georgia Department of Transportation: Highway Planning and Construction	20.205	PL000-0013-00(399) PI#0012599 PI#0013320	84,218 220,000 286,089 590,307
Passed through the Georgia Department of Natural Resources: Recreational Trails Program	20.219	NR15(6)	45,615
Total Highway Planning and Construction Cluster of Programs			635,922
Passed through the Georgia Department of Transportation Federal Lands Access Program	20.224	PI#0013321	141,156
Formula Grants for Rural Areas	20.509	T005561 T005793 T005914	70,880 14,445 89,467 174,792
Passed through the Georgia Governor's Office of Highway Safety: State and Community Highway Safety	20.600	GA-2016-000-00405 GA-2017-402PT-150	105,486 30,057 135,543
Total Department of Transportation			1,087,413

BARTOW COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass- Through Number	Expenditures
<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>\$ 2,345,008</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>119,063</u>
<u>Department of Homeland Security</u>			
Passed through the Georgia Emergency Management Agency: Emergency Management Performance Grants	97.042	OEM15-008 OEM16-008	10,638 19,846 <u>30,484</u>
Total Federal Awards			<u><u>\$ 3,928,550</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, 2016

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, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in 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, 2016

1. Summary of the Auditor's Results

A. Financial Statements

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

B. Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	None reported
Significant deficiencies identified	
not considered material weaknesses?	None reported
Type of auditor's report issued on	
compliance for major programs:	Unmodified
Any audit findings disclosed that are	
required to be reported in accordance	
with the Uniform Guidance?	None reported
Identification of major programs:	
Highway Planning and Construction Cluster - 20.205 Highway Planning	
and Construction, 20.219 Recreational Trails Program	
66.468 Capitalization Grants for Drinking Water State Revolving Funds	
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, 2016

2. Financial Statement Findings and Responses

2016-001

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 9 of 37 (24%) 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.

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.

2016-002

Condition: While performing audit procedures at the Magistrate Court, we noted instances where voided transactions lacked evidence of approval. During our testing, we noted 7 of 20 (35%) of voided transactions did not have evidence of approval.

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.

2016-003

Condition: While performing audit procedures at the Clerk of Court, we noted instances where voided transactions lacked evidence of approval. During our testing, we noted 5 of 15 (33%) of voided transactions did not have evidence of approval.

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 Clerk of 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.

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2016

2. Financial Statement Findings and Responses, continued

2016-004

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.

2016-005

Condition: While performing audit procedures at the Tax Assessor's Office, 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 direct the appropriate Department Head to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

2016-006

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.

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.

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2016

2. Financial Statement Findings and Responses, continued

2016-007

Condition: While performing audit procedures on Landfill receipts, 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's assets 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 Department Head to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

2016-008

Condition: While performing audit procedures on Landfill receipts, we noted instances where we were unable to trace receipts to deposits and bank statements. Each receipt at the Landfill has a receipt number. However, Landfill personnel do not provide a listing of receipts included in a deposit.

Criteria: Proper internal controls require that all receipts be properly supported by appropriate documentation.

Effect: Failure to maintain proper supporting documentation for receipts subjects the assets of the County to greater risk of misappropriation.

Recommendation: Adequate supporting documentation should be maintained for all transactions to provide an audit trail to the deposit and bank statement.

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

2016-009

Condition: The County experienced a material excess of expenditures over appropriations in the Inmate Welfare Special Revenue Fund and District Attorney Special Revenue Fund.

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

Effect: Failure to maintain expenditures within the balanced budget for the General Fund and Special Revenue Funds as required by OCGA Code Section 36-81-3 will place the County in violation of state law.

Recommendation: Budget to actual comparisons should be periodically reviewed by County management and budgets amended as needed to ensure that the County remains in compliance with state law. The budgets should be reviewed regularly for compliance. This will assist management with budgetary decisions throughout the fiscal year.

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2016

2. Financial Statement Findings and Responses, continued

2016-009, continued

Management Response: Management concurs with this finding and will review the budget to actual comparisons and recommend any necessary budget revisions to the County Commissioner. This action was implemented immediately upon receipt of the comment from our auditors.

2016-010

Condition: The accounts at one financial institution were not sufficiently collateralized.

Criteria: State law requires that all government deposits be collateralized 110 percent.

Effect: Because these amounts were not collateralized, if the financial institution failed, the County could lose all deposits not insured or collateralized.

Recommendation: Management should ensure that all cash accounts are properly collateralized at all times as required by state law to prevent possible loss of public funds. Management should do this by requesting from the financial institution a list of pledged securities and comparing to the balances held at the financial institution.

Management Response: Management concurs with this finding. The Chief Financial Officer obtains a list of pledged securities on a monthly basis and compares to the balances held at the financial institution. This action was implemented immediately upon receipt of the comment from our auditors.

3. Prior Year Audit Findings Follow-Ups

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.

Corrected

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.

Corrected

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.

Not corrected

BARTOW COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2016

3. Prior Year Audit Findings Follow-Ups, continued

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.

Not corrected

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.

Corrected

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.

Not corrected

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.

Not corrected

4. Federal Award Findings and Questioned Costs

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

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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, 2016

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	100,000	2,291,386
Public Safety Facilities - Fire	3,470,000	3,470,000	4,032,857	1,151,148	5,184,005
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	1,927,317	0	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	17,648,437	201,325	17,849,762
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>\$ 93,855,387</u>	<u>\$ 1,452,473</u>	<u>\$ 95,307,860</u>
Total Expenditures of the 2003 SPLOST Capital Projects Fund				\$ 1,879,718	
Expenditures Financed by Other Revenues				(427,245)	
				<u>\$ 1,452,473</u>	

NOTE: Prior years expenditures for Roads and Bridges has been reduced \$220,000 to reflect expenditures financed by other revenues that were received in the current year.

BARTOW COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2016

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	25,308	416,578
Public Safety Facilities - Fire	9,200,000	9,200,000	4,269,203	708,328	4,977,531
Public Safety Facilities	33,000,000	33,000,000	34,316,409	0	34,316,409
Recreation	250,000	250,000	1,180,958	0	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	923,949	304	924,253
Roads and Bridges	34,150,000	34,150,000	5,202,905	424	5,203,329
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>\$ 129,090,619</u>	<u>\$ 734,364</u>	<u>\$ 129,824,983</u>

BARTOW COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2016

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2014 SPLOST					
Water and Sewer	\$ 37,244,350	\$ 37,244,350	\$ 975,306	\$ 860,545	\$ 1,835,851
Animal Control	269,500	269,500	0	0	0
Building Maintenance	600,500	600,500	336,370	5,541	341,911
Information Technology	590,350	590,350	828,155	35,238	863,393
Geographic Information System	799,500	799,500	0	0	0
E-911	744,500	744,500	283,135	8,140	291,275
EMA Warning Sirens	319,500	319,500	91,861	1,513	93,374
EMS Ambulances	2,469,500	2,469,500	716,742	309,054	1,025,796
Engineering	4,204,500	4,204,500	617,206	81,908	699,114
Facilities Improvement	869,500	869,500	1,219,221	333,190	1,552,411
Fire Department Proj. and Equip.	7,219,500	7,219,500	2,581,810	1,154,132	3,735,942
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	11,346,379	7,080,699	18,427,078
Health Dept. Fac. and Equip.	1,069,500	1,069,500	160,007	23,338	183,345
Greenspace	2,000,000	2,000,000	0	0	0
Recreation	6,034,750	6,034,750	4,710,133	565,237	5,275,370
Community Center	1,034,750	1,034,750	0	0	0
Senior Center Vehicle	339,500	339,500	0	21,946	21,946
Sheriff's Department Vehicles	2,000,000	2,000,000	1,676,476	129,040	1,805,516
Solid Waste	2,969,500	2,969,500	2,444,687	405,164	2,849,851
Library System Books and Equip.	1,269,500	1,269,500	218,010	3,591	221,601
Landfill Expansion	12,500,000	12,500,000	790,202	4,663,179	5,453,381
Radio System / Communication	15,000,000	15,000,000	3,177,414	1,708,938	4,886,352
Industrial Park	13,073,354	13,073,354	7,834,747	992,433	8,827,180
City of Adairsville	8,932,000	8,932,000	1,447,821	641,517	2,089,338
City of Cartersville	27,822,796	27,822,796	6,536,676	1,401,485	7,938,161
City of Emerson	3,792,250	3,792,250	614,700	272,368	887,068
City of Euahlee	7,950,250	7,950,250	1,288,685	571,006	1,859,691
City of Kingston	1,838,375	1,838,375	297,990	132,037	430,027
City of White	1,838,375	1,838,375	297,990	132,037	430,027
Total	<u>\$ 220,000,000</u>	<u>\$ 220,000,000</u>	<u>\$ 50,491,723</u>	<u>\$ 21,533,276</u>	<u>\$ 72,024,999</u>
Transfers to the Water and Sewer Fund				(830,793)	
Transfers to the Solid Waste Fund				(4,933,782)	
				<u>\$ 15,768,701</u>	
Total Expenditures of the 2014 SPLOST Capital Projects Fund				\$ 15,010,979	
Interest Paid from the 2014 SPLOST Debt Service Fund				946,275	
Expenditures Financed by Other Revenues and Other Financing Sources				<u>(188,553)</u>	
				<u>\$ 15,768,701</u>	

* 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, 2016

<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	07/01/15 to 06/30/16	427-93-161600007	\$ 46,000	\$ 26,095	\$ 26,095	\$ 0
DHS Operating Grant - Family Connection	07/01/16 to 06/30/17	427-93-171700009	47,000	22,670	22,670	11,920
DHS / Transit Alliance Group	07/01/15 to 06/30/16	Transit Operating (5311)	121,656	60,230	60,230	0
DHS / Transit Alliance Group	07/01/16 to 06/30/17	Transit Operating (5311)	<u>134,902</u>	<u>58,833</u>	<u>58,833</u>	<u>15,962</u>
Total			<u>\$ 349,558</u>	<u>\$ 167,828</u>	<u>\$ 167,828</u>	<u>\$ 27,882</u>

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