

***BARTOW COUNTY, GEORGIA***

***Annual Financial Report***

***For the year ended December 31, 2018***

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**BARTOW COUNTY, GEORGIA**  
**ANNUAL FINANCIAL REPORT**  
*For the year ended December 31, 2018*

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## **Independent Auditor's Report**

Honorable Commissioner  
Bartow County, Georgia

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bartow County, Georgia, as of and for the year ended December 31, 2018, 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, 2018, 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 92 through 97, 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, the schedule of projects financed with special purpose local option sales tax, and the schedule of completed state awards expended 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, the schedule of completed state awards expended, 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, the schedule of completed state awards expended, 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, 2017, which are not presented with the accompanying financial statements. In our report dated June 8, 2018, 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 2017 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 2017 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 2017 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***

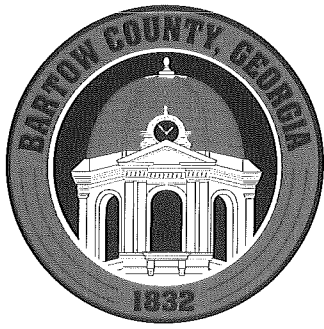
In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2019, on our consideration of Bartow County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, 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  
October 25, 2019

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# BARTOW COUNTY

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**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, 2018. 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, 2018 by \$257,374,470 (*net position*). Of this amount, (\$136,403,522) is reported as unrestricted net position. This is a decrease of \$103,403,604 from the previous year for unrestricted. Total net position decreased by \$77,801,481 from the previous year as a result of operations.
- As of December 31, 2018, Bartow County's governmental funds reported combined ending fund balances of \$48,603,413. Approximately 36% of this total amount, or \$17,393,666, is reported as unassigned and available for spending at the County's discretion. Approximately 31%, or \$15,078,765, 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 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 99. 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 99-102 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 32-91 of this report.

### **Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the County's defined benefit pension plan and other post-employment benefit plan. The required supplementary information can be found on pages 92-97 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 As of December 31, 2018 and 2017

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current assets	\$ 54,673,765	\$ 49,463,464	\$ 29,942,209	\$ 27,722,201	\$ 84,615,974	\$ 77,185,665
Capital assets	288,206,961	271,368,425	115,465,326	108,589,038	403,672,287	379,957,463
<b>Total assets</b>	<b>342,880,726</b>	<b>320,831,889</b>	<b>145,407,535</b>	<b>136,311,239</b>	<b>488,288,261</b>	<b>457,143,128</b>
Deferred outflows of resources	25,247,936	18,890,818	2,565,275	1,869,589	27,813,211	20,760,407
Current liabilities	21,041,596	16,230,830	4,946,682	4,034,739	25,988,278	20,265,569
Noncurrent liabilities	190,813,125	96,151,762	39,299,780	26,310,253	230,112,905	122,462,015
<b>Total liabilities</b>	<b>211,854,721</b>	<b>112,382,592</b>	<b>44,246,462</b>	<b>30,344,992</b>	<b>256,101,183</b>	<b>142,727,584</b>
Deferred inflows of resources	2,323,135	0	302,684	0	2,625,819	0
<b>Net position:</b>						
Net investment in capital assets	268,656,143	247,418,158	96,032,483	94,451,612	364,688,626	341,869,770
Restricted	25,647,154	23,599,491	3,442,212	2,706,608	29,089,366	26,306,099
Unrestricted	(140,352,491)	(43,677,534)	3,948,969	10,677,616	(136,403,522)	(32,999,918)
<b>Total net position</b>	<b>\$ 153,950,806</b>	<b>\$ 227,340,115</b>	<b>\$ 103,423,664</b>	<b>\$ 107,835,836</b>	<b>\$ 257,374,470</b>	<b>\$ 335,175,951</b>

Net position may serve over time as a useful indicator of a government's financial position. Assets for Bartow County exceeded liabilities by \$257,374,470 at the close of fiscal year 2018. Over 142% 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 over 40% from 102% at December 31, 2017. 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 11%. 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.

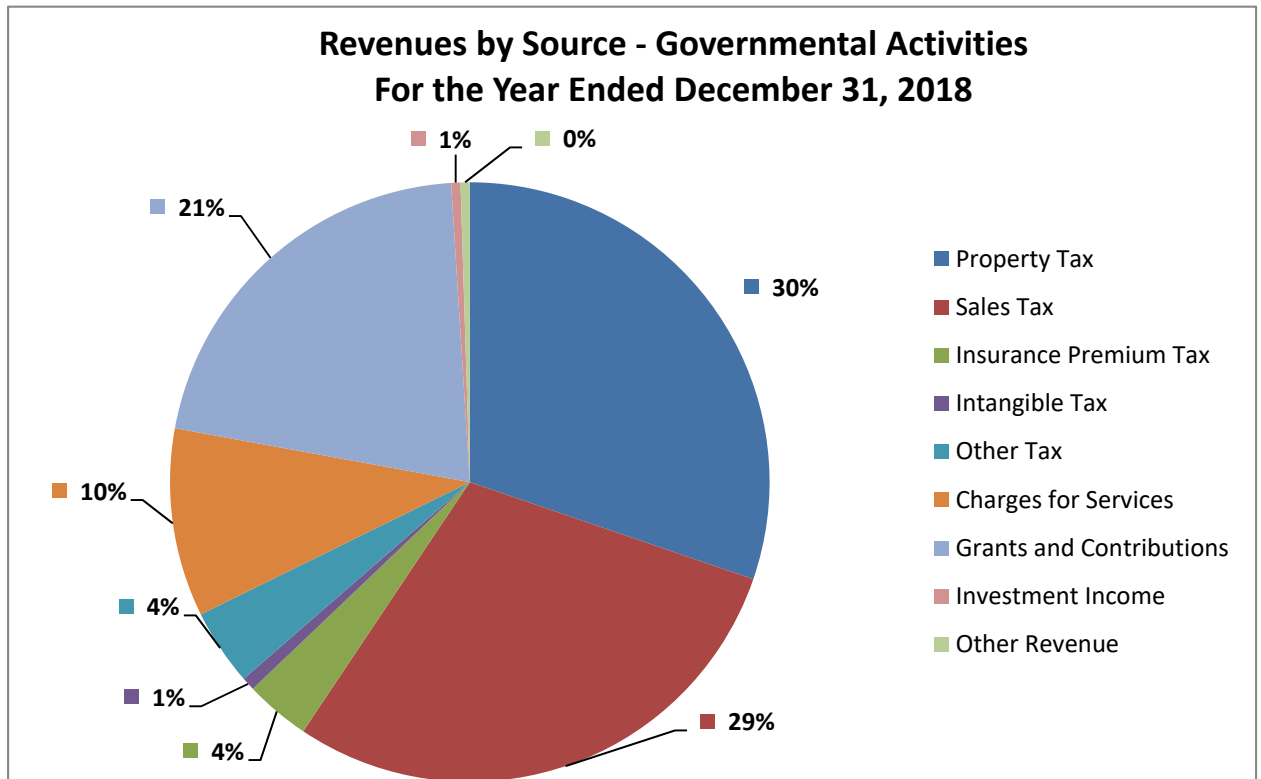
**Bartow County**  
**Changes in Net Position**  
**For the Years Ended December 31, 2018 and 2017**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Totals</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 12,804,264	\$ 12,303,512	\$ 24,559,366	\$ 23,066,552	\$ 37,363,630	\$ 35,370,064
Operating grants and contributions	2,801,400	2,683,124	0	0	2,801,400	2,683,124
Capital grants and contributions	23,858,000	3,461,195	1,038,473	715,422	24,896,473	4,176,617
General revenues:						
Property tax	38,167,722	34,737,821	0	0	38,167,722	34,737,821
Sales tax	36,745,670	33,030,206	0	0	36,745,670	33,030,206
Intangible tax	904,937	854,195	0	0	904,937	854,195
Insurance premium tax	4,421,465	4,102,437	0	0	4,421,465	4,102,437
Other taxes	5,197,861	4,743,318	0	0	5,197,861	4,743,318
Interest & investment earnings	635,132	630,629	55,202	54,726	690,334	685,355
Other revenue	623,666	687,989	173,001	176,739	796,667	864,728
<b>Total revenues</b>	<b>126,160,117</b>	<b>97,234,426</b>	<b>25,826,042</b>	<b>24,013,439</b>	<b>151,986,159</b>	<b>121,247,865</b>
<b>Expenses</b>						
General government	17,886,969	16,659,086	0	0	17,886,969	16,659,086
Judicial	8,455,002	7,925,337	0	0	8,455,002	7,925,337
Public Safety	45,033,930	45,638,684	0	0	45,033,930	45,638,684
Public Works	16,010,109	16,265,460	0	0	16,010,109	16,265,460
Health and Welfare	1,885,914	2,368,824	0	0	1,885,914	2,368,824
Culture and Recreation	4,972,638	4,609,746	0	0	4,972,638	4,609,746
Housing and Development	43,125,212	9,894,588	0	0	43,125,212	9,894,588
Interest on long-term debt	816,581	961,688	0	0	816,581	961,688
Water and Sewer	0	0	17,317,433	15,869,604	17,317,433	15,869,604
Solid Waste	0	0	5,556,566	5,412,852	5,556,566	5,412,852
<b>Total expenses</b>	<b>138,186,355</b>	<b>104,323,413</b>	<b>22,873,999</b>	<b>21,282,456</b>	<b>161,060,354</b>	<b>125,605,869</b>
<b>Increase (decrease) in net position before transfers</b>	<b>(12,026,238)</b>	<b>(7,088,987)</b>	<b>2,952,043</b>	<b>2,730,983</b>	<b>(9,074,195)</b>	<b>(4,358,004)</b>
Transfers	676,299	(2,535,840)	(676,299)	2,535,840	0	0
<b>Increase (decrease) in net position</b>	<b>(11,349,939)</b>	<b>(9,624,827)</b>	<b>2,275,744</b>	<b>5,266,823</b>	<b>(9,074,195)</b>	<b>(4,358,004)</b>
<b>Net position - beginning (original)</b>	<b>227,340,115</b>	<b>236,964,942</b>	<b>107,835,836</b>	<b>102,569,013</b>	<b>335,175,951</b>	<b>339,533,955</b>
<b>Prior period adjustments</b>	<b>(62,039,370)</b>	<b>0</b>	<b>(6,687,916)</b>	<b>0</b>	<b>(68,727,286)</b>	<b>0</b>
<b>Net position - beginning (restated)</b>	<b>165,300,745</b>	<b>236,964,942</b>	<b>101,147,920</b>	<b>102,569,013</b>	<b>266,448,665</b>	<b>339,533,955</b>
<b>Net position - ending</b>	<b>\$ 153,950,806</b>	<b>\$ 227,340,115</b>	<b>\$ 103,423,664</b>	<b>\$ 107,835,836</b>	<b>\$ 257,374,470</b>	<b>\$ 335,175,951</b>

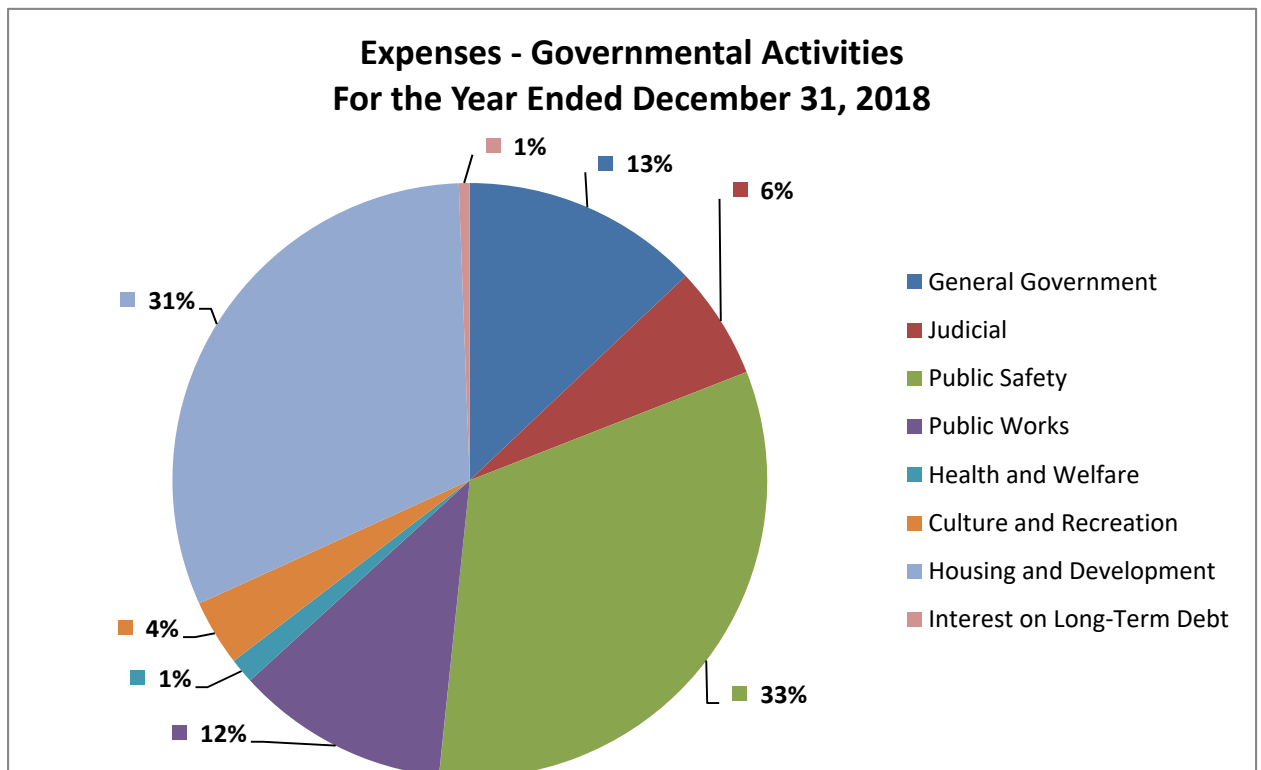


## Governmental Activities –

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



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



## **Business-Type Activities –**

Business-type activities increased Bartow County's net position by \$2,275,744, or 2%.

## **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 \$48,603,413. Of this amount, \$17,393,666 (36%) 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 \$17,393,666, while total fund balance reached \$21,537,800. Unassigned fund balance represents approximately 81% of total fund balance in the General Fund. 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 22% of total General Fund expenditures, while total fund balance represents approximately 28% of that same amount. The County ended the fiscal year realizing an increase in the overall fund balance in the General Fund by \$944,716, or approximately 5%. The County increased unassigned fund balance in the General Fund by \$3,073,332, or 21%. The increase was due in large part to the reduced assignment for the subsequent budget. The increase in total fund balance was due mostly to substantially increased revenues, with the largest increase being taxes increasing \$5,477,979. 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 \$1,752,813, or 2%. General Fund expenditures were below the final amended budget projections by \$3,046,340, or 4%. \$2,662,800 of the fund balance in the General Fund is budgeted for use in fiscal year 2019. Current General Fund revenues are meeting estimates for fiscal year 2019 and the General Fund fund balance is expected to remain similar, with the exception of the budgeted use.

## 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	\$ 12,490,049
▪ Solid Waste	\$ (8,541,080)

The Water and Sewer Fund increased net position by \$2,596,272. The Solid Waste Fund decreased net position by \$320,528. Post-closure care liability as of December 31, 2018 is \$7,866,984 versus \$7,471,684 at the end of 2017. This is an increase of \$395,300, or 5%.

## Capital Assets and Debt Administration

**Capital Assets.** Bartow County has invested \$403,672,287 in capital assets (net of accumulated depreciation) compared to \$379,957,463 at the end of the previous year. This represents an increase of 6.2%. Approximately 71% 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) As of December 31, 2018 and 2017						
	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Land	\$ 36,959,784	\$ 36,115,633	\$ 6,396,485	\$ 5,783,047	\$ 43,356,269	\$ 41,898,680
Construction in progress	36,041,043	13,059,524	5,805,457	2,740,294	41,846,500	15,799,818
Buildings and improvements	97,420,947	97,083,171	3,501,504	3,098,137	100,922,451	100,181,308
Improvements other than buildings	4,080,782	4,025,682	21,153,613	21,153,613	25,234,395	25,179,295
Vehicles and equipment	42,471,851	37,307,053	10,283,407	9,956,005	52,755,258	47,263,058
Infrastructure	377,504,346	376,551,236	133,005,805	127,353,876	510,510,151	503,905,112
<b>Total</b>	<b>594,478,753</b>	<b>564,142,299</b>	<b>180,146,271</b>	<b>170,084,972</b>	<b>774,625,024</b>	<b>734,227,271</b>
Accumulated Depreciation	(306,271,792)	(292,773,874)	(64,680,945)	(61,495,934)	(370,952,737)	(354,269,808)
<b>Net Capital Assets</b>	<b>\$ 288,206,961</b>	<b>\$ 271,368,425</b>	<b>\$ 115,465,326</b>	<b>\$ 108,589,038</b>	<b>\$ 403,672,287</b>	<b>\$ 379,957,463</b>

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

- Purchase property for various projects, including right of way purchases for road construction.
- Completed improvements to the animal shelter.
- Purchased body worn video equipment for the Sheriff's Department.
- Purchased chest compression system for the Fire Department.
- Purchased new vehicles and equipment for various departments.
- 700 MHZ Radio Project continued with expenditures totaling \$5,706,547.
- Lakepoint Parkway extension project began with expenditures totaling \$16,979,713.
- Continued construction and resurfacing of various County roads.

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

- Continued construction for the expansion of the water and sewer system.
- Purchased property for the water and sewer system totaling \$613,438.
- Purchased vehicles and equipment for water and sewer totaling \$467,856.
- Purchased vehicles and equipment for the Landfill totaling \$578,120.

Additional information on Bartow County's capital assets can be found in Note 9 on pages 53-54 of this report.

**Debt.** On December 31, 2018, Bartow County had a total debt balance outstanding for governmental activities in the amount of \$61,297,753, as compared to \$34,928,819 the previous year. Bartow County's outstanding debt for governmental activities increased by \$26,368,934 during the course of the year due to the significant addition on the guarantee obligation. On December 31, 2018, Bartow County had a total debt balance outstanding for the business-type activities in the amount of \$18,840,098, as compared to \$13,693,463 the previous year. Bartow County's outstanding debt for business-type activities increased by \$5,146,635 during the course of the year due mostly to proceeds from GEFA notes.

Additional information on the County's long-term debt can be found in Note 11 on pages 55-66 of this report.

### **Economic Condition and Outlook**

The economic outlook for 2019 remains positive for Bartow County. Preliminary tax digest consolidation numbers from the tax assessors show very positive growth in the digest of nearly 11 percent, exceeding expectations. The growth included both re-assessment as well as new construction and was balanced across residential, commercial and industrial sectors. The County has continued to attract new industrial manufacturing and logistics facilities, and new retail and restaurants. 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 unemployment reports, grew from 31,365 in December 2012 to 39,800 in August of 2019, a 27 percent increase. Average wage for covered wages is \$44,687. Census estimates show that the population has grown 6.3% between 2010 and 2018, to 106,408. The number of jobs committed to by existing and new industry in the next four years is expected to generate further population growth. Unemployment is at 3.5% as of August 2019. Home sales are increasing, with a tight supply, and the number of new home permits issued County-wide in 2018 was 887.

The County continues to take a conservative financial position and is focused on reducing debt and limiting the growth of expenditures. The County has maintained the same millage rate in 2015 to 2019 to provide additional revenue to cover increasing operational costs caused by growth in wages, insurance and other operational costs.

The Lakepoint Project has completed its restructuring and continues to attract over 1 million visitors per year to the facility, which is estimated to generate \$100 million of economic impact annually over the region. The impact to Bartow County can be seen in climbing hotel-motel tax revenue as well as sales tax revenue in accommodations, food and beverage. The new owners have invested millions in additional infrastructure and

facility improvements and are proceeding with plans for a 200 room hotel adjacent to the Indoor Pavilion as well as development of the North Campus. The Lakepoint Parkway road project through the North Campus is expected to be completed in fall of 2019 and will immediately result in approximately 40 acres of pad-ready development sites.

Sales tax receipts for LOST and SPLOST were up nearly 10 percent for 2018 as compared to 2017. 2019 sales tax figures are up about 4.7 percent over 2018 through September, which is in line with budgetary projections. The 2020 SPLOST starts collection in January 2020 and early projects will include recreation park expansion, paving and a wastewater treatment facility. Ongoing SPLOST projects include the Cass White Road phase I project and the Glade Road Dawn's Way project. The County continues to focus on paying down debt with the 2013 SPLOST, with four bond issues scheduled to be fully retired by March 2020. The County does not anticipate any debt issuance in 2019.

### **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](mailto:taylorj@bartowga.org)

#### **Administration**

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

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## ***BASIC FINANCIAL STATEMENTS***

**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**December 31, 2018**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Bartow County Health Department
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 40,203,846	\$ 22,382,677	\$ 62,586,523	\$ 1,747,759
Investments	3,551,386	0	3,551,386	0
Restricted cash and cash equivalents	0	4,335,435	4,335,435	0
Accounts receivable (net)	1,310,612	2,690,213	4,000,825	1,711
Intergovernmental receivables	2,081,977	551,574	2,633,551	151,049
Taxes receivable	5,908,290	0	5,908,290	0
Internal balances	486,349	(486,349)	0	0
Inventories	0	468,659	468,659	18,789
Prepaid items	1,111,305	0	1,111,305	0
Other current assets	20,000	0	20,000	0
Total current assets	54,673,765	29,942,209	84,615,974	1,919,308
<b>Noncurrent assets</b>				
Non-depreciable capital assets	73,000,827	12,201,942	85,202,769	0
Depreciable capital assets (net)	215,206,134	103,263,384	318,469,518	13,997
Total noncurrent assets	288,206,961	115,465,326	403,672,287	13,997
<b>Total assets</b>	<b>342,880,726</b>	<b>145,407,535</b>	<b>488,288,261</b>	<b>1,933,305</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources - pension	18,600,268	1,875,022	20,475,290	285,085
Deferred outflows of resources - OPEB	6,647,668	690,253	7,337,921	226,149
<b>Total deferred outflows of resources</b>	<b>25,247,936</b>	<b>2,565,275</b>	<b>27,813,211</b>	<b>511,234</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable	2,904,349	1,217,950	4,122,299	279
Intergovernmental payable	1,076,607	13,641	1,090,248	58,977
Interest payable	245,263	0	245,263	0
Accrued salaries and payroll liabilities	1,248,863	133,217	1,382,080	0
Compensated absences	1,160,581	136,730	1,297,311	6,925
Unearned revenue	13,710	0	13,710	0
Claims and judgements payable	1,369,555	142,206	1,511,761	0
Guarantee obligation	2,935,302	0	2,935,302	0
Capital leases payable	1,036,306	0	1,036,306	0
Contracts payable	1,760,000	0	1,760,000	0
Notes payable	0	454,585	454,585	0
Bonds payable	7,015,000	961,525	7,976,525	0
Closure and post-closure care costs	0	17,429	17,429	0
Other current liabilities	276,060	0	276,060	0
Liabilities payable from restricted assets				
Retainages payable	0	437,701	437,701	0
Interest payable	0	86,190	86,190	0
Customer deposits	0	807,033	807,033	0
Bonds payable	0	538,475	538,475	0
Total current liabilities	21,041,596	4,946,682	25,988,278	66,181



**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**December 31, 2018**

	Primary Government			Component Unit
	Governmental	Business-type		Bartow County
	Activities	Activities	Total	Health Department
<b>Noncurrent liabilities</b>				
Net pension liability	\$ 32,379,637	\$ 3,155,204	\$ 35,534,841	\$ 1,419,274
Net OPEB liability	109,882,343	11,409,508	121,291,851	1,240,392
Compensated absences	0	0	0	62,322
Guarantee obligation	38,348,231	0	38,348,231	0
Capital leases payable	493,418	0	493,418	0
Certificates of participation	1,830,339	0	1,830,339	0
Notes payable	0	10,554,239	10,554,239	0
Bonds payable	7,879,157	6,331,274	14,210,431	0
Closure and post-closure care costs	0	7,849,555	7,849,555	0
Total noncurrent liabilities	190,813,125	39,299,780	230,112,905	2,721,988
<b>Total liabilities</b>	211,854,721	44,246,462	256,101,183	2,788,169
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources - pension	1,846,992	253,244	2,100,236	3,545
Deferred inflows of resources - OPEB	476,143	49,440	525,583	107,026
<b>Total deferred inflows of resources</b>	2,323,135	302,684	2,625,819	110,571
<b>NET POSITION</b>				
Net investment in capital assets	268,656,143	96,032,483	364,688,626	13,997
Restricted for:				
Judicial	546,319	0	546,319	0
Public Safety	753,732	0	753,732	0
Public Works	2,358,047	0	2,358,047	0
Capital Outlay	15,078,765	2,903,737	17,982,502	0
Debt Service	6,910,291	538,475	7,448,766	0
Unrestricted	(140,352,491)	3,948,969	(136,403,522)	(468,198)
<b>Total net position</b>	\$ 153,950,806	\$ 103,423,664	\$ 257,374,470	\$ (454,201)

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**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
For the year ended December 31, 2018

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary government</b>					
Governmental activities					
General Government	\$ 17,886,969	\$ 2,612,779	\$ 11,841	\$ 0	\$ (15,262,349)
Judicial	8,455,002	198,413	942,415	0	(7,314,174)
Public Safety	45,033,930	8,327,366	309,146	190,974	(36,206,444)
Public Works	16,010,109	917,013	97,263	23,547,593	8,551,760
Health and Welfare	1,885,914	6,999	417,956	119,433	(1,341,526)
Culture and Recreation	4,972,638	606,656	0	0	(4,365,982)
Housing and Development	43,125,212	135,038	1,022,779	0	(41,967,395)
Interest on long-term debt	816,581	0	0	0	(816,581)
Total governmental activities	138,186,355	12,804,264	2,801,400	23,858,000	(98,722,691)
<b>Business-type activities</b>					
Water and Sewer	17,317,433	18,593,157	0	1,038,473	2,314,197
Solid Waste	5,556,566	5,966,209	0	0	409,643
Total business-type activities	22,873,999	24,559,366	0	1,038,473	2,723,840
Total primary government	161,060,354	37,363,630	2,801,400	24,896,473	(95,998,851)
<b>Component Unit</b>					
Bartow County Health Department					
Health and Welfare	1,882,603	651,915	1,090,150	0	(140,538)
<b>Change in net position</b>					
Net (expense) revenue	\$ (98,722,691)	\$ 2,723,840	\$ (95,998,851)	\$ (140,538)	
<b>General revenues</b>					
Taxes					
Property	38,167,722	0	38,167,722	0	
Sales	36,745,670	0	36,745,670	0	
Insurance premium	4,421,465	0	4,421,465	0	
Occupational	440,942	0	440,942	0	
Franchise	637,428	0	637,428	0	
Intangible	904,937	0	904,937	0	
Alcohol Excise	488,479	0	488,479	0	
Hotel/Motel	1,695,824	0	1,695,824	0	
Energy Excise	1,617,412	0	1,617,412	0	
Other	317,776	0	317,776	0	
Interest and investment earnings	635,132	55,202	690,334	3,554	
Payments from Bartow County	0	0	0	516,925	
Gain on sale of assets	69,064	51,110	120,174	0	
Other	554,602	121,891	676,493	79	
Transfers	676,299	(676,299)	0	0	
Total general revenues and transfers	87,372,752	(448,096)	86,924,656	520,558	
Change in net position	(11,349,939)	2,275,744	(9,074,195)	380,020	
Net position - beginning (original)	227,340,115	107,835,836	335,175,951	376,925	
Prior period adjustments	(62,039,370)	(6,687,916)	(68,727,286)	(1,211,146)	
Net position - beginning (restated)	165,300,745	101,147,920	266,448,665	(834,221)	
Net position - ending	\$ 153,950,806	\$ 103,423,664	\$ 257,374,470	\$ (454,201)	

See accompanying notes to the financial statements.

**BARTOW COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2018**

	<b>General</b>	<b>2014 SPLOST Debt Service</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 18,102,991	\$ 2,532,808
Investments	0	2,522,940
Receivables (net)		
Accounts	820,028	0
Intergovernmental	752,212	0
Taxes	3,453,538	0
Due from other funds	497,515	0
Prepaid items	913,337	0
Other assets	20,000	0
	<hr/>	<hr/>
<b>Total assets</b>	<b>\$ 24,559,621</b>	<b>\$ 5,055,748</b>
	<hr/>	<hr/>
<b>LIABILITIES</b>		
Accounts payable	\$ 1,171,371	\$ 0
Intergovernmental payables	0	0
Accrued salaries and payroll liabilities	1,199,783	0
Due to other agencies	0	0
Due to other funds	0	0
Unearned revenue	13,710	0
Other liabilities	86,194	0
	<hr/>	<hr/>
Total liabilities	2,471,058	0
	<hr/>	<hr/>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue-property taxes	550,763	0
	<hr/>	<hr/>
<b>FUND BALANCES</b>		
Nonspendable prepaid items	913,337	0
Restricted for:		
Judicial	0	0
Public Safety	0	0
Public Works	567,997	0
Capital Outlay	0	0
Debt Service	0	5,055,748
Assigned for:		
Public Safety	0	0
Housing and Development	0	0
Debt Service	0	0
Subsequent year's budget	2,662,800	0
Unassigned	17,393,666	0
	<hr/>	<hr/>
Total fund balances	21,537,800	5,055,748
	<hr/>	<hr/>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 24,559,621</b>	<b>\$ 5,055,748</b>
	<hr/>	<hr/>

<b>2007 SPLOST</b>	<b>2014 SPLOST</b>	<b>Nonmajor Governmental Funds</b>	<b>Totals</b>
\$ 2,505,998	\$ 12,457,672	\$ 4,604,377	\$ 40,203,846
0	0	1,028,446	3,551,386
0	109,147	381,437	1,310,612
0	1,299,390	30,375	2,081,977
0	2,333,107	121,645	5,908,290
0	0	795,481	1,292,996
0	0	197,968	1,111,305
0	0	0	20,000
<u>\$ 2,505,998</u>	<u>\$ 16,199,316</u>	<u>\$ 7,159,729</u>	<u>\$ 55,480,412</u>
\$ 0	\$ 1,567,687	\$ 165,291	\$ 2,904,349
0	1,076,607	0	1,076,607
0	0	49,080	1,248,863
0	0	189,815	189,815
0	0	806,647	806,647
0	0	0	13,710
0	0	51	86,245
<u>0</u>	<u>2,644,294</u>	<u>1,210,884</u>	<u>6,326,236</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>550,763</u>
0	0	197,968	1,111,305
0	0	546,319	546,319
0	0	753,732	753,732
0	1,790,050	0	2,358,047
2,505,998	11,764,972	807,795	15,078,765
0	0	1,854,543	6,910,291
0	0	1,072,978	1,072,978
0	0	115,273	115,273
0	0	600,237	600,237
0	0	0	2,662,800
0	0	0	17,393,666
<u>2,505,998</u>	<u>13,555,022</u>	<u>5,948,845</u>	<u>48,603,413</u>
<u>\$ 2,505,998</u>	<u>\$ 16,199,316</u>	<u>\$ 7,159,729</u>	<u>\$ 55,480,412</u>

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**BARTOW COUNTY, GEORGIA**  
**RECONCILIATION OF THE BALANCE SHEET OF**  
**GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF NET POSITION**  
**December 31, 2018**

**Total fund balances - total governmental funds** **\$ 48,603,413**

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 288,206,961

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 550,763

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	\$ 18,600,268
OPEB	6,647,668

Deferred inflows of resources:

Pension	(1,846,992)	
OPEB	<u>(476,143)</u>	22,924,801

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

Accrued interest payable	(245,263)	
Compensated absences	(1,160,581)	
Claims and judgements payable	(1,369,555)	
Guarantee obligation	(41,283,533)	
Capital lease payable	(1,529,724)	
Contracts payable	(1,760,000)	
Bonds payable	(14,894,157)	
Net pension liability	(32,379,637)	
Net OPEB obligation	(109,882,343)	
Certificates of participation	<u>(1,830,339)</u>	<u>(206,335,132)</u>

Net position of governmental activities \$ 153,950,806

**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the year ended December 31, 2018**

	<b>General</b>	<b>2014 SPLOST Debt Service</b>
<b>REVENUES</b>		
Taxes	\$ 61,846,081	\$ 0
Licenses and permits	983,682	0
Fines, fees and forfeitures	2,387,212	0
Charges for services	6,501,250	0
Intergovernmental	4,527,597	0
Investment income	930	38,516
Contributions	60,628	0
Other	498,607	0
<b>Total revenues</b>	<b>76,805,987</b>	<b>38,516</b>
<b>EXPENDITURES</b>		
Current		
General Government	11,826,364	0
Judicial	7,607,595	0
Public Safety	39,208,596	0
Public Works	7,717,032	0
Health and Welfare	2,800,100	0
Culture and Recreation	4,149,909	0
Housing and Development	1,858,918	0
Capital outlay	0	0
Debt service	3,116,994	5,637,285
Intergovernmental	0	0
<b>Total expenditures</b>	<b>78,285,508</b>	<b>5,637,285</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(1,479,521)</b>	<b>(5,598,769)</b>
Other financing sources (uses)		
Transfers in	1,727,000	5,390,000
Transfers out	(264,080)	0
Sale of capital assets	138,169	0
Issuance of capital leases	823,148	0
<b>Total other financing sources (uses)</b>	<b>2,424,237</b>	<b>5,390,000</b>
Net change in fund balance	944,716	(208,769)
Fund balances, January 1	20,593,084	5,264,517
<b>Fund balances, December 31</b>	<b>\$ 21,537,800</b>	<b>\$ 5,055,748</b>



<b>2007 SPLOST</b>	<b>2014 SPLOST</b>	<b>Nonmajor Governmental Funds</b>	<b>Totals</b>
\$ 0	\$ 21,862,734	\$ 1,695,824	\$ 85,404,639
0	0	0	983,682
0	0	575,342	2,962,554
0	0	2,314,042	8,815,292
0	19,429,289	661,178	24,618,064
1,049	2,213	27,504	70,212
0	1,791,000	0	1,851,628
0	0	55,995	554,602
<u>1,049</u>	<u>43,085,236</u>	<u>5,329,885</u>	<u>125,260,673</u>
0	0	0	11,826,364
0	0	198,670	7,806,265
0	0	2,534,761	41,743,357
0	0	0	7,717,032
0	0	0	2,800,100
0	0	0	4,149,909
0	0	1,055,902	2,914,820
270,410	25,771,212	477,606	26,519,228
0	5,474,712	24,692	14,253,683
0	4,836,762	0	4,836,762
<u>270,410</u>	<u>36,082,686</u>	<u>4,291,631</u>	<u>124,567,520</u>
<u>(269,361)</u>	<u>7,002,550</u>	<u>1,038,254</u>	<u>693,153</u>
0	0	264,080	7,381,080
0	(5,513,701)	(927,000)	(6,704,781)
0	109,147	0	247,316
0	939,150	0	1,762,298
<u>0</u>	<u>(4,465,404)</u>	<u>(662,920)</u>	<u>2,685,913</u>
(269,361)	2,537,146	375,334	3,379,066
<u>2,775,359</u>	<u>11,017,876</u>	<u>5,573,511</u>	<u>45,224,347</u>
<u>\$ 2,505,998</u>	<u>\$ 13,555,022</u>	<u>\$ 5,948,845</u>	<u>\$ 48,603,413</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, 2018**

**Net change in fund balances - total governmental funds** **\$ 3,379,066**

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	\$ 31,486,793	
Depreciation	<u>(14,278,505)</u>	17,208,288

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	(1,056,608)	
Related accumulated depreciation	<u>780,587</u>	(276,021)

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. 228,088

Distributions of capital assets to other governments decrease net position in the statement of activities, but do not appear in the governmental funds because they are not financial uses.

Cost of assets distributed	(321,819)	
Related accumulated depreciation	<u>0</u>	(321,819)

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	6,527,287	
Cost of benefits earned net of employee contributions	<u>(7,600,620)</u>	(1,073,333)

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

OPEB contributions	2,006,378	
Cost of benefits earned net of employee contributions	<u>(6,212,147)</u>	(4,205,769)

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	(1,762,298)	
Increase in guarantee obligation	(38,585,285)	
Debt principal payments	13,414,306	
Amortization of bond premiums	569,277	
Amortization of discount on certificate of participation	(4,934)	
Net change in interest payable	<u>27,720</u>	(26,341,214)

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		33,017
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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	92,502	
Claims and judgements payable	<u>(72,744)</u>	19,758

Change in net position of governmental activities		<u><u>\$ (11,349,939)</u></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, 2018**

	<b>Budget</b>			<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
<b>REVENUES</b>				
Taxes	\$ 58,922,500	\$ 61,922,500	\$ 61,846,081	\$ (76,419)
Licenses and permits	570,000	992,000	983,682	(8,318)
Fines, fees and forfeitures	2,400,000	2,403,000	2,387,212	(15,788)
Charges for services	6,183,500	5,937,400	6,501,250	563,850
Intergovernmental	3,297,000	4,843,000	4,527,597	(315,403)
Interest	800	1,000	930	(70)
Contributions	20,000	30,000	60,628	30,628
Other	1,844,900	2,429,900	498,607	(1,931,293)
<b>Total revenues</b>	<b>73,238,700</b>	<b>78,558,800</b>	<b>76,805,987</b>	<b>(1,752,813)</b>
<b>EXPENDITURES</b>				
Current				
General Government				
Commissioner's Office	1,133,000	1,133,000	1,076,652	56,348
Legal	100,000	857,100	828,023	29,077
Data Processing	766,200	765,700	721,019	44,681
Purchasing	321,000	320,500	292,467	28,033
Elections and Registrar	679,000	754,600	741,786	12,814
Tax Assessor	1,072,400	1,062,400	1,032,541	29,859
Tax Commissioner	1,601,500	1,591,500	1,475,472	116,028
Facilities	2,298,100	2,297,600	2,149,833	147,767
Human Resources	633,000	633,000	618,449	14,551
County Administration	2,851,500	2,973,000	2,890,122	82,878
Judicial				
Superior Court	1,015,000	1,092,000	1,091,348	652
District Attorney	1,111,500	888,500	843,084	45,416
Public Defender	613,000	198,900	189,598	9,302
Clerk of Superior Court	1,613,100	1,611,100	1,499,574	111,526
Magistrate Court	936,000	935,500	863,678	71,822
Probate Court	1,079,300	1,078,800	1,016,298	62,502
Juvenile Court	1,771,000	1,771,000	1,711,591	59,409
Victim Assistance	382,000	402,000	392,424	9,576
Public Safety				
Sheriff and Jail	23,066,000	23,848,148	23,583,273	264,875
Coroner	150,600	165,600	151,966	13,634
Fire	10,427,500	10,427,500	9,944,594	482,906
Emergency Management	395,800	395,800	368,309	27,491
Emergency Medical Services	4,699,000	4,671,500	4,257,601	413,899
Animal Control	973,000	972,000	902,853	69,147
Public Works				
Highways and Streets	7,794,000	8,240,000	7,717,032	522,968
Health and Welfare				
Health Department	520,000	520,000	511,074	8,926
Mental Health	62,000	62,000	60,688	1,312
Senior Citizens Services	600,500	600,500	553,834	46,666
Indigent Care Services	664,100	658,100	493,154	164,946
Transit	1,104,500	1,182,000	1,181,350	650
Culture and Recreation				
Parks and Recreation	3,139,400	3,298,400	3,273,082	25,318
Roselawn	0	100	77	23
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, 2018**

	<b>Budget</b>			<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
<b>EXPENDITURES (continued)</b>				
Current				
Housing and Development				
Community Development	\$ 1,561,000	\$ 1,535,000	\$ 1,484,596	\$ 50,404
County Agent	163,500	163,500	157,043	6,457
Forestry	20,000	17,000	16,574	426
Economic Development	175,000	175,000	174,055	945
Keep Bartow Beautiful	27,000	27,000	25,380	1,620
Airport	0	1,500	1,270	230
Debt service				
Judicial				
Superior Court	0	24,000	23,306	694
Public Safety				
Sheriff and Jail	0	247,000	245,837	1,163
Emergency Medical Services	0	27,000	26,114	886
Housing and Development				
Economic Development	2,300,000	2,830,000	2,821,737	8,263
<b>Total expenditures</b>	<b>78,696,500</b>	<b>81,331,848</b>	<b>78,285,508</b>	<b>3,046,340</b>
Excess (deficiency) of revenues over expenditures	(5,457,800)	(2,773,048)	(1,479,521)	1,293,527
Other financing sources (uses)				
Transfers in	1,515,000	1,740,000	1,727,000	(13,000)
Transfers out	(400,500)	(450,500)	(264,080)	186,420
Sale of capital assets	120,000	75,000	138,169	63,169
Issuance of capital leases	0	823,148	823,148	0
Contingency	(500,000)	0	0	0
<b>Total other financing sources (uses)</b>	<b>734,500</b>	<b>2,187,648</b>	<b>2,424,237</b>	<b>236,589</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(4,723,300)	(585,400)	944,716	1,530,116
Fund balances, January 1	4,723,300	585,400	20,593,084	20,007,684
<b>Fund balances, December 31</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 21,537,800</b>	<b>\$ 21,537,800</b>

**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2018**

	<b>Business-Type Activities</b>		
	<b>Water and Sewer</b>	<b>Solid Waste</b>	<b>Totals</b>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	\$ 17,800,100	\$ 4,582,577	\$ 22,382,677
Restricted cash and cash equivalents	4,335,435	0	4,335,435
Accounts receivable (net)	1,851,041	839,172	2,690,213
Intergovernmental receivables	551,574	0	551,574
Inventories	468,659	0	468,659
Total current assets	25,006,809	5,421,749	30,428,558
<b>Noncurrent assets</b>			
Capital assets			
Non-depreciable	11,007,133	1,194,809	12,201,942
Depreciable (net)	90,448,034	12,815,350	103,263,384
Total noncurrent assets	101,455,167	14,010,159	115,465,326
<b>Total assets</b>	<b>126,461,976</b>	<b>19,431,908</b>	<b>145,893,884</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources - pension	898,569	976,453	1,875,022
Deferred outflows of resources - OPEB	382,294	307,959	690,253
<b>Total deferred outflows of resources</b>	<b>1,280,863</b>	<b>1,284,412</b>	<b>2,565,275</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables			
Accounts	893,716	324,234	1,217,950
Intergovernmental	13,641	0	13,641
Accrued salaries and payroll liabilities	58,948	74,269	133,217
Compensated absences	73,058	63,672	136,730
Claims and judgements payable	63,446	78,760	142,206
Due to other funds	486,349	0	486,349
Notes payable	454,585	0	454,585
Revenue bonds payable	961,525	0	961,525
Closure and post-closure care costs	0	17,429	17,429
Liabilities payable from restricted assets			
Retainages payable	437,701	0	437,701
Interest payable	86,190	0	86,190
Customer deposits	807,033	0	807,033
Revenue bonds payable	538,475	0	538,475
Total current liabilities	4,874,667	558,364	5,433,031

**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2018**

	<b>Business-Type Activities</b>		
	<b>Water and Sewer</b>	<b>Solid Waste</b>	<b>Totals</b>
<b>Noncurrent liabilities</b>			
Net pension liability	\$ 1,597,529	\$ 1,557,675	\$ 3,155,204
Net OPEB liability	6,319,112	5,090,396	11,409,508
Notes payable	10,554,239	0	10,554,239
Revenue bonds payable	6,331,274	0	6,331,274
Closure and post-closure care costs	0	7,849,555	7,849,555
Total noncurrent liabilities	24,802,154	14,497,626	39,299,780
<b>Total liabilities</b>	29,676,821	15,055,990	44,732,811
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources - pension	84,051	169,193	253,244
Deferred inflows of resources - OPEB	27,382	22,058	49,440
<b>Total deferred inflows of resources</b>	111,433	191,251	302,684
<b>NET POSITION</b>			
Net investment in capital assets	82,022,324	14,010,159	96,032,483
Restricted for Capital Outlay	2,903,737	0	2,903,737
Restricted for Debt Service	538,475	0	538,475
Unrestricted	12,490,049	(8,541,080)	3,948,969
<b>Total net position</b>	<u>\$ 97,954,585</u>	<u>\$ 5,469,079</u>	<u>\$ 103,423,664</u>

**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the year ended December 31, 2018**

	<b>Business-Type Activities</b>		
	<b>Water and Sewer</b>	<b>Solid Waste</b>	<b>Totals</b>
<b>OPERATING REVENUES</b>			
Charges for sales and services	\$ 18,593,157	\$ 5,966,209	\$ 24,559,366
Other	118,322	3,569	121,891
<b>Total operating revenues</b>	<b>18,711,479</b>	<b>5,969,778</b>	<b>24,681,257</b>
<b>OPERATING EXPENSES</b>			
Costs of sales and services	10,879,587	1,714,857	12,594,444
Personal services	2,965,109	3,051,423	6,016,532
Depreciation	3,098,150	790,286	3,888,436
<b>Total operating expenses</b>	<b>16,942,846</b>	<b>5,556,566</b>	<b>22,499,412</b>
Operating income (loss)	1,768,633	413,212	2,181,845
Non-operating revenues (expenses)			
Interest revenue	55,202	0	55,202
Interest expense	(374,587)	0	(374,587)
Gain on sale of assets	0	51,110	51,110
<b>Total non-operating revenues (expenses)</b>	<b>(319,385)</b>	<b>51,110</b>	<b>(268,275)</b>
Net income (loss) before capital contributions and transfers	1,449,248	464,322	1,913,570
Capital contributions			
Intergovernmental revenue	183,482	0	183,482
Connection fees	811,858	0	811,858
Capital contributions	43,133	0	43,133
<b>Total capital contributions</b>	<b>1,038,473</b>	<b>0</b>	<b>1,038,473</b>
Net income (loss) before transfers	2,487,721	464,322	2,952,043
Transfers in (out)			
Transfers in	108,551	15,150	123,701
Transfers out	0	(800,000)	(800,000)
<b>Total transfers in (out)</b>	<b>108,551</b>	<b>(784,850)</b>	<b>(676,299)</b>
Change in net position	2,596,272	(320,528)	2,275,744
Net position, January 1 (original)	99,087,793	8,748,043	107,835,836
Prior period adjustments	(3,729,480)	(2,958,436)	(6,687,916)
Net position, January 1 (restated)	95,358,313	5,789,607	101,147,920
<b>Net position, December 31</b>	<b>\$ 97,954,585</b>	<b>\$ 5,469,079</b>	<b>\$ 103,423,664</b>

**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the year ended December 31, 2018**

	<b>Business-Type Activities</b>		
	<b>Water and Sewer</b>	<b>Solid Waste</b>	<b>Totals</b>
<b>Cash flows from operating activities:</b>			
Receipts from customers	\$ 18,570,786	\$ 5,924,163	\$ 24,494,949
Payments to suppliers	(10,448,377)	(1,238,494)	(11,686,871)
Payments to employees	(2,668,735)	(2,800,083)	(5,468,818)
Other receipts	118,322	3,569	121,891
Net cash provided (used) by operating activities	5,571,996	1,889,155	7,461,151
<b>Cash flows from non-capital financing activities:</b>			
Receipts from other funds	38,047	0	38,047
Payments to other funds	0	(800,000)	(800,000)
Net cash provided (used) by non-capital financing activities	38,047	(800,000)	(761,953)
<b>Cash flows from capital and related financing activities:</b>			
Receipt of capital contributions	854,991	0	854,991
Receipts from other funds	108,551	15,150	123,701
Receipts from other governments	1,747,852	0	1,747,852
Proceeds from sale of capital assets	0	51,110	51,110
Payments for acquisitions of capital assets	(9,593,859)	(578,120)	(10,171,979)
Payment of prior year capital related payables	(443,963)	0	(443,963)
Interest paid	(379,761)	0	(379,761)
Proceeds from promissory notes	6,408,714	0	6,408,714
Principal payments - promissory notes	(304,324)	0	(304,324)
Principal payments - bonds	(1,460,000)	0	(1,460,000)
Net cash provided (used) by capital and related financing activities	(3,061,799)	(511,860)	(3,573,659)
<b>Cash flows from investing activities</b>			
Interest received	5,873	0	5,873
Net increase (decrease) in cash and cash equivalents	2,554,117	577,295	3,131,412
Cash and cash equivalents, January 1	19,581,418	4,005,282	23,586,700
<b>Cash and cash equivalents, December 31</b>	<b>\$ 22,135,535</b>	<b>\$ 4,582,577</b>	<b>\$ 26,718,112</b>



**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the year ended December 31, 2018**

	<b>Business-Type Activities</b>		
	<b>Water and Sewer</b>	<b>Solid Waste</b>	<b>Totals</b>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ 1,768,633	\$ 413,212	\$ 2,181,845
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>			
Depreciation expense	3,098,150	790,286	3,888,436
Landfill closure/postclosure costs	0	395,300	395,300
(Increase) decrease in accounts receivable	(33,151)	(42,046)	(75,197)
(Increase) decrease in inventories	(64,242)	0	(64,242)
(Increase) decrease in deferred outflows of resources - pension	17,468	(31,457)	(13,989)
(Increase) decrease in deferred outflows of resources - OPEB	(250,600)	(201,873)	(452,473)
Increase (decrease) in accounts payable	520,074	59,457	579,531
Increase (decrease) in intergovernmental payable	(19,089)	0	(19,089)
Increase (decrease) in claims and judgments payable	(5,533)	21,606	16,073
Increase (decrease) in customer deposits	10,780	0	10,780
Increase (decrease) in accrued payroll liabilities	3,532	(12,658)	(9,126)
Increase (decrease) in net pension liability	(50,542)	(68,574)	(119,116)
Increase (decrease) in net OPEB liability	465,083	374,651	839,734
Increase (decrease) in deferred inflows of resources - pension	84,051	169,193	253,244
Increase (decrease) in deferred inflows of resources - OPEB	27,382	22,058	49,440
Total adjustments	3,803,363	1,475,943	5,279,306
Net cash provided (used) by operating activities	\$ 5,571,996	\$ 1,889,155	\$ 7,461,151
<b>Cash and cash equivalents reconciliation</b>			
Cash and cash equivalents	\$ 17,800,100	\$ 4,582,577	\$ 22,382,677
Restricted assets			
Cash and cash equivalents	4,335,435	0	4,335,435
	\$ 22,135,535	\$ 4,582,577	\$ 26,718,112
<b>Noncash investing, capital, and financing activities:</b>			
Increase in intergovernmental receivables through promissory notes from governments totaled \$551,574.			
Acquisition of capital assets through payables totaled \$592,745.			

**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**December 31, 2018**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 3,504,899
Taxes receivable, net	<u>3,063,938</u>
Total assets	<u>\$ 6,568,837</u>
<b>LIABILITIES</b>	
Due to other agencies	<u>\$ 6,568,837</u>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**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, 2018**

**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, 2018**

**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	Clerk of 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, 2018**

**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, 2018**

**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, 2018**

**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, 2018**

**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, 2018**

**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, 2018**

**2. Summary of Significant Accounting Policies (continued)**

***G. Budgetary Information***

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

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

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

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

***H. Cash and Investments***

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

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**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, 2018**

**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 the current year are recorded as prepaid items. The costs of governmental fund-type prepaid items 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, 2018**

**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:

	<b>Useful Life in Years</b>
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 and other postemployment benefit 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, 2018**

**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. The County also reports deferred inflows of resources for their defined benefit pension and other postemployment benefit plans.

***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, 2018**

**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, 2018**

**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, 2018**

**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, 2018**

**2. Summary of Significant Accounting Policies (continued)**

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

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

**3. Deposit and Investment Risk**

**Custodial Credit Risk – Deposits**

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

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates may adversely affect an investment's fair value. The County has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk**

State statutes authorize the government to invest in obligations of the United States Treasury (100%) and of its agencies and instrumentalities (80%); bonds or certificates of indebtedness of this state and of its agencies and instrumentalities (25%); certificates of deposits of banks insured by FDIC (75%); prime bankers' acceptances (10%); the State of Georgia Local Government Investment Pool (100%); repurchase agreements (25%); bonds, debentures, notes or other evidence of indebtedness of any solvent corporation subject to certain conditions (0%).

**Concentration of Credit Risk**

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

**Foreign currency risk**

The County has no investments denominated in a foreign currency.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**3. Deposit and Investment Risk (continued)**

At the end of the current year, the County had investments with recurring fair value measurements using level one inputs with the following maturities and credit ratings:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Average Maturity (in months)</u>	<u>Credit Rating (1)</u>
Repurchase agreements	\$ 1,028,446	114	A to A2
Certificates of deposit	2,522,940	1	N/A
Total	<u>\$ 3,551,386</u>		

(1) - Standard and Poor's and Moodys

**4. Accounts Receivable**

Net accounts receivable at the end of the current year consist of the following:

**Primary Government:**

**Major Funds**

General Fund	\$ 4,206,895	
Less: Allowance for Uncollectible Accounts	<u>(3,386,867)</u>	\$ 820,028

2014 SPLOST Fund		109,147
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Water and Sewer Fund	2,658,389	
Less: Allowance for Uncollectible Accounts	<u>(807,348)</u>	1,851,041

Solid Waste Fund	1,025,855	
Less: Allowance for Uncollectible Accounts	<u>(186,683)</u>	839,172

**Nonmajor Funds**

Emergency Telephone Fund		<u>381,437</u>
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<b>Total primary government</b>		<u><u>\$ 4,000,825</u></u>
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<b>Bartow County Health Department Component Unit</b>		<u><u>\$ 1,711</u></u>
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**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**5. Intergovernmental Receivables**

Intergovernmental receivables at the end of the current year consist of the following:

**Primary Government:**

**Major Funds**

General Fund	\$ 752,212
2014 SPLOST Fund	1,299,390
Water and Sewer Fund	551,574

**Nonmajor Funds**

Drug Abuse Education Fund	858
Crime Victim Assistance Fund	3,390
Emergency Telephone Fund	8,176
County Jail Fund	7,031
Radio System M&O Fund	10,920

<b>Total primary government</b>	<u><u>\$ 2,633,551</u></u>
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<b>Bartow County Health Department Component Unit</b>	<u><u>\$ 151,049</u></u>
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**6. Property Taxes**

Property tax rates are set by the County Commissioner each year and are limited by statutory or constitutional provision. Property values are assessed as of January 1<sup>st</sup> each year. Property taxes for digest year 2018, based upon the assessments as of January 1, 2018, were levied on August 1, 2018, billed on September 15, 2018, and due on November 15, 2018. Tax liens may be issued 60 days after the due date.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**6. Property Taxes (continued)**

Taxes receivable as of the end of the current year consist of property taxes for seven years as follows:

<u>Year of Levy</u>	
2018	\$ 1,440,375
2017	124,057
2016	8,361
2015	2,582
2014	692
2013	2,404
2012	535
	<u>1,579,006</u>
Less allowance for uncollectible	<u>(41,238)</u>
Total	<u><u>\$ 1,537,768</u></u>

\$3,921,677 of sales taxes, \$127,448 of excise taxes, \$162,023 of franchise taxes, \$37,729 in alcoholic beverage taxes, and \$121,645 of hotel/motel tax are also included in taxes receivable.

**7. Interfund Receivables and Payables**

A summary of interfund receivables and payables as of the end of the current year is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Water & Sewer	\$ 477,016
	Nonmajor Governmental	20,499
Nonmajor Governmental	Water & Sewer	9,333
	Nonmajor Governmental	786,148
		<u><u>\$ 1,292,996</u></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**  
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**8. Interfund Transfers**

A summary of interfund transfers for the current year is as follows:

<u>Transfer Out Fund</u>	<u>Transfer In Fund</u>	<u>Amount</u>
General	Nonmajor Governmental	\$ 264,080
2014 SPLOST	2014 SPLOST Debt Service	5,390,000
	Water and Sewer	108,551
	Solid Waste	15,150
Solid Waste	General	800,000
Nonmajor Governmental	General	927,000
		<u>\$ 7,504,781</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, 2018**

**9. Capital Assets**

Capital asset activity for the primary government for the current year was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Governmental activities</b>				
Nondepreciable assets				
Land	\$ 36,115,633	\$ 1,165,970	\$ (321,819)	\$ 36,959,784
Construction in progress	13,059,524	26,985,576	(4,004,057)	36,041,043
Total nondepreciable assets	49,175,157	28,151,546	(4,325,876)	73,000,827
Depreciable assets				
Buildings	97,083,171	337,776	0	97,420,947
Land improvements	4,025,682	55,100	0	4,080,782
Vehicles and equipment	37,307,053	6,107,666	(942,868)	42,471,851
Infrastructure	376,551,236	953,110	0	377,504,346
Total depreciable assets	514,967,142	7,453,652	(942,868)	521,477,926
Less accumulated depreciation				
Buildings	(22,220,975)	(1,742,963)	0	(23,963,938)
Land improvements	(355,365)	(127,246)	0	(482,611)
Vehicles and equipment	(24,167,212)	(3,142,621)	780,587	(26,529,246)
Infrastructure	(246,030,322)	(9,265,675)	0	(255,295,997)
Total accumulated depreciation	(292,773,874)	(14,278,505)	780,587	(306,271,792)
Total depreciable assets, net	222,193,268	(6,824,853)	(162,281)	215,206,134
Governmental activities capital assets, net	<u>\$ 271,368,425</u>	<u>\$ 21,326,693</u>	<u>\$ (4,488,157)</u>	<u>\$ 288,206,961</u>
<b>Business-type activities</b>				
Nondepreciable assets				
Land	\$ 5,783,047	\$ 613,438	\$ 0	\$ 6,396,485
Construction in progress	2,740,294	9,170,694	(6,105,531)	5,805,457
Total nondepreciable assets	8,523,341	9,784,132	(6,105,531)	12,201,942
Depreciable assets				
Buildings	3,098,137	403,367	0	3,501,504
Land improvements	21,153,613	0	0	21,153,613
Distribution system	127,353,876	5,651,929	0	133,005,805
Vehicles and equipment	9,956,005	1,030,827	(703,425)	10,283,407
Total depreciable assets	161,561,631	7,086,123	(703,425)	167,944,329
Less accumulated depreciation				
Buildings and improvements	(1,156,267)	(76,092)	0	(1,232,359)
Land improvements	(12,904,708)	(256,436)	0	(13,161,144)
Distribution system	(41,469,427)	(2,961,267)	0	(44,430,694)
Vehicles and equipment	(5,965,532)	(594,641)	703,425	(5,856,748)
Total accumulated depreciation	(61,495,934)	(3,888,436)	703,425	(64,680,945)
Total depreciable assets, net	100,065,697	3,197,687	0	103,263,384
Business-type activities capital assets, net	<u>\$ 108,589,038</u>	<u>\$ 12,981,819</u>	<u>\$ (6,105,531)</u>	<u>\$ 115,465,326</u>



**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**9. Capital Assets (continued)**

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of \$3,890,317 and projects abandoned in the amount of \$113,740. Decreases in construction in progress for the business-type activities consist of projects placed in service in the amount of \$6,105,531.

Activity for the discretely presented component unit is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Health Department</b>				
Depreciable assets				
Machinery and equipment	\$ 36,543	\$ 6,990	\$ 0	\$ 43,533
Less accumulated depreciation				
Machinery and equipment	(27,030)	(2,506)	0	(29,536)
Total depreciable assets, net	<u>\$ 9,513</u>	<u>\$ 4,484</u>	<u>\$ 0</u>	<u>\$ 13,997</u>

Depreciation expense was charged to functions/programs as follows:

**Primary Government**

**Governmental activities**

General Government	\$ 652,672
Judicial	35,223
Public Safety	2,924,622
Public Works	9,726,586
Health and Welfare	179,303
Culture and Recreation	738,761
Housing and Development	21,338
Total depreciation expense for governmental activities	<u>\$ 14,278,505</u>

**Business-type activities**

Water and Sewer	\$ 3,098,150
Solid Waste	790,286
Total depreciation expense for business-type activities	<u>\$ 3,888,436</u>

**Health Department Component Unit**

	<u>\$ 2,506</u>
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**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

## 10. Capital Lease Agreements

The County has entered into lease agreements to finance the acquisition of certain equipment. The terms of the agreements meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. The leases bear interest at rates from 0.00% to 6.99% and require annual payments through 2022. The total principal balance of the leases at the end of the current year is \$1,529,724 for governmental activities. At the end of the current year, the County had \$1,825,573 of equipment (reported as vehicles and equipment), with associated accumulated depreciation of \$224,436 financed under the capital leases. Current year depreciation expense on the leased assets totaled \$211,781.

The following is a schedule of the future minimum lease payments together with the present value of the net minimum lease payments as of the end of the current year:

Year Ending December 31,	Governmental Activities
2019	\$ 1,091,651
2020	201,260
2021	201,260
2022	122,917
	<u>1,617,088</u>
Less amounts representing interest	<u>(87,364)</u>
Present value of minimum lease payments	<u><u>\$ 1,529,724</u></u>

## 11. Long-Term Debt

### ***Governmental Activities***

#### ***General Obligation Bonds***

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

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**11. Long-Term Debt (continued)**

***Governmental Activities, continued***

***General Obligation Bonds, continued***

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.

***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 1<sup>st</sup> and September 1<sup>st</sup>. 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 the end of the current year, the revenue bonds had an outstanding balance of \$3,695,000.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**11. Long-Term Debt (continued)**

***Governmental Activities, continued***

***General Obligation Bonds, continued***

***General Obligation Sales Tax Bonds, Series 2013:*** In May 2013, the County issued Series 2013 General Obligation Sales Tax Bonds in the amount of \$30,000,000. The bonds bear interest at 5.00% and will be repaid in principal installments of \$4,715,000 to \$5,350,000 beginning in March 2015 and ending in March 2020. The bonds are being issued to fund (i) cost of certain capital outlay projects of Bartow County Georgia, (ii) capitalized interest on the Series 2013 Bonds, and (iii) the costs of issuance of the Series 2013 Bonds. The Bonds are general obligations of Bartow County, Georgia and are payable first from a 1% special purpose local option sales and use tax collected within Bartow County, Georgia and second from the levy of an ad valorem tax, without limitation as to rate or amount, on all property within Bartow County, Georgia subject to taxation for bond purposes. As of the end of the current year, the bonds had an outstanding balance of \$10,535,000.

The annual requirements to amortize general obligation bonds payable as of the end of the current year are as follows:

<b>Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 7,015,000	\$ 452,725	\$ 7,467,725
2020	7,215,000	152,400	7,367,400
Totals	<u>\$ 14,230,000</u>	<u>\$ 605,125</u>	<u>\$ 14,835,125</u>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**11. 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 1<sup>st</sup> and August 1<sup>st</sup>. 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, 2018**

**11. Long-Term Debt (continued)**

***Governmental Activities, continued***

***Contracts Payable, continued***

On July 18, 2014, the first amendment to the lease agreement changed the terms of the original lease agreement to make the County 100% responsible for the issue. Therefore, 100% of the remaining balance has now been recorded on the County's financial statements as contracts payable. The 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 19 for additional information. The remaining principal balance of the contracts payable was paid in full during the current year.

***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, 2018**

**11. Long-Term Debt (continued)**

***Governmental Activities, continued***

***Contracts Payable, continued***

The Bonds are payable in annual installments ranging from \$675,000 to \$3,520,000 commencing April 1, 2013 through April 1, 2019; interest at 1.95% is paid semi-annually on April 1<sup>st</sup> and October 1<sup>st</sup>. 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 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 19 for additional information. The outstanding balance of the contracts payable as of the end of the current year is \$1,760,000.

The annual requirements to amortize contracts payable as of the end of the current year are as follows:

<b>Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2019</b>	<b>\$ 1,760,000</b>	<b>\$ 17,160</b>	<b>\$ 1,777,160</b>

***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, 2018**

**11. Long-Term Debt (continued)**

***Governmental Activities, continued***

***Certificate of Participation, continued***

The interest rate swap agreement does not affect the obligation of the County under the indenture to pay the principal of, and fixed interest on, the 1998 COPS. However, during the term of the swap agreement, the County effectively pays a variable rate on the debt. The debt service requirements to maturity for these lease obligations (presented in this note) are based on the variable rate in effect at year-end. The county will be exposed to fixed rates if the counter party to the swap defaults or if the swap agreement is terminated. A termination or default of the swap agreement may also result in the County making or receiving a termination or default payment, generally equal to the fair value of the swap agreement at the time of termination. This agreement matures on June 1, 2028, at the same time as the certificates of participation. The fixed rate on the certificates is 4.75%. The variable (floating) rate of interest is based on the Securities Industry and Financial Markets Associations (SIFMA) Municipal Swap Index (plus a 31 basis points spread). The rate as of the end of the current year is 2.73%.

***Swap Payments and Associated Debt***

Using interest rates as of the end of the current year, 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
2019	\$0	\$ 88,112	\$ (50,641)	\$ 37,471
2020	0	88,112	(50,641)	37,471
2021	0	88,112	(50,641)	37,471
2022	0	88,112	(50,641)	37,471
2023	0	88,112	(50,641)	37,471
2024-2028	1,855,000	389,164	(223,667)	2,020,497
Totals	\$1,855,000	\$ 829,724	\$ (476,872)	\$ 2,207,852



**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**11. Long-Term Debt (continued)**

***Business-Type Activities***

***Revenue Bonds***

Revenue bonds have been issued for business-type activities and are comprised of the following individual issues as of the end of the current year:

***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% (\$0 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. The remaining principal balance of the bonds payable was paid in full during the current year.

***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% (\$7,190,000 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 the end of the current year, the bonds had an outstanding balance of \$7,190,000.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**11. Long-Term Debt (continued)**

***Business-Type Activities, continued***

***Revenue Bonds, continued***

The annual requirements to amortize revenue bonds payable as of the end of the current year are as follows:

<b>Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	260,000	83,105	343,105
2023	265,000	75,305	340,305
2024-2028	1,475,000	242,275	1,717,275
2029-2031	530,000	28,980	558,980
Totals	<u>\$ 7,190,000</u>	<u>\$ 1,037,380</u>	<u>\$ 8,227,380</u>

***Notes Payable***

The County entered into borrowings with the Georgia Environmental Finance Authority for expansion of the County's water and sewer system. These notes, including original balances, are as follows as of the end of the current year:

<b>Interest Rate</b>	<b>Term</b>	<b>Due Date</b>	<b>Original Balance</b>
0.52%	10 Years	2027	\$ 2,834,535
1.31%	10 Years	2028	347,031
1.89%	20 Years	2039	4,600,000
			<u>\$ 7,781,566</u>

During 2017, the County also entered into a note agreement with GEFA to borrow up to \$6,230,000 for expansion of the County's water and sewer system. As of the end of the current year, the note had a balance of \$3,577,626 and was 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, 2019, the completion date, or the date that the loan is fully disbursed. The note bears an interest rate of 1.89%. The maturity schedule below does not include this note.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**11. Long-Term Debt (continued)**

***Business-Type Activities, continued***

***Notes Payable, continued***

The annual requirements to amortize notes payable as of the end of the current year are as follows:

<b>Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 454,585	\$ 100,944	\$ 555,529
2020	507,310	97,064	604,374
2021	512,906	91,468	604,374
2022	518,585	85,789	604,374
2023	524,351	80,023	604,374
2024-2028	2,339,900	311,661	2,651,561
2029-2033	1,193,258	188,647	1,381,905
2034-2038	1,311,424	70,481	1,381,905
2039	68,879	217	69,096
<b>Totals</b>	<b>\$ 7,431,198</b>	<b>\$ 1,026,294</b>	<b>\$ 8,457,492</b>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**11. 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 current year:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental activities</b>					
Bonds payable	\$ 21,055,000	\$ 0	\$ 6,825,000	\$ 14,230,000	\$ 7,015,000
Original issue premium	1,233,434	0	569,277	664,157	0
Total bonds payable	22,288,434	0	7,394,277	14,894,157	7,015,000
Certificate of participation	1,855,000	0	0	1,855,000	0
Original issue discount	(29,595)	0	(4,934)	(24,661)	0
Total certificate of participation	1,825,405	0	(4,934)	1,830,339	0
Contracts payable	5,255,000	0	3,495,000	1,760,000	1,760,000
Capital lease payable	39,995	1,762,298	272,569	1,529,724	1,036,306
Guarantee obligation	5,519,985	38,585,285	2,821,737	41,283,533	2,935,302
Compensated absences	1,253,083	1,160,581	1,253,083	1,160,581	1,160,581
Claims and judgements	1,296,811	10,448,502	10,375,758	1,369,555	1,369,555
Total governmental activities	<u>\$ 37,478,713</u>	<u>\$ 51,956,666</u>	<u>\$ 25,607,490</u>	<u>\$ 63,827,889</u>	<u>\$ 15,276,744</u>
<b>Business-type activities</b>					
Bonds payable	\$ 8,650,000	\$ 0	\$ 1,460,000	\$ 7,190,000	\$ 1,500,000
Original issue premium	690,603	0	49,329	641,274	0
Total bonds payable	9,340,603	0	1,509,329	7,831,274	1,500,000
Notes payable	4,352,860	6,960,288	304,324	11,008,824	454,585
Compensated absences	145,230	136,730	145,230	136,730	136,730
Claims and judgements	126,133	1,025,261	1,009,188	142,206	142,206
Closure and post-closure costs	7,471,684	412,729	17,429	7,866,984	17,429
Total business-type activities	<u>\$ 21,436,510</u>	<u>\$ 8,535,008</u>	<u>\$ 2,985,500</u>	<u>\$ 26,986,018</u>	<u>\$ 2,250,950</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, claims and judgements, and guarantee obligation 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 current year was \$816,581 and \$374,587 for governmental activities and business-type activities, respectively.

See Note 22 for additional details on the guarantee obligation.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. Long-Term Debt (continued)**

***Changes in Long - Term Debt, continued***

Long-term liability activity for the discretely presented component unit for the respective fiscal year was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Bartow County Health Department</b>					
Compensated absences	\$ 65,731	\$ 14,471	\$ 10,955	\$ 69,247	\$ 6,925

**12. Landfill Closure and Post-Closure Care Costs**

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for a period from five to thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfill capacity used during the year. The recorded liability for landfill closure and post-closure care costs as of the end of the current year totaled \$7,866,984. This amount is based on the total estimated cost and management's estimate of the percentage of landfill capacity used as of the end of the current year, which is 18.9% of the Subtitle "D" landfill, 100% for the old landfill and 100% of the C & D landfill. It is estimated that an additional \$13,743,694 will be recognized as closure and post-closure care expenses through the date the landfills are expected to be filled to capacity (2069) for the Subtitle "D" landfill. The estimated total current cost of the landfill closure and post-closure care (approximately \$21,610,678) 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, 2018**

### 13. Restricted, Committed, and Assigned Fund Balances

The following is a summary of restricted, committed, and assigned fund balances of the governmental funds as of the end of the current year:

	General	2014 SPLOST Debt Service	2007 SPLOST	2014 SPLOST	Nonmajor Governmental Funds	Total Governmental Funds
<b>Restricted for:</b>						
Judicial						
Drug abuse treatment and education programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 269,335	\$ 269,335
Crime victims assistance	0	0	0	0	5,415	5,415
Treatment programs for juvenile offenders	0	0	0	0	79,104	79,104
Law library operations	0	0	0	0	34,363	34,363
District Attorney operations	0	0	0	0	26,626	26,626
Clerk of Court technology	0	0	0	0	131,476	131,476
Public Safety						
Construction, operation, and staffing of detention facilities	0	0	0	0	7,544	7,544
Law enforcement facilities, equipment, and operations	0	0	0	0	491,327	491,327
Sheriff facilities and equipment	0	0	0	0	254,861	254,861
Public Works						
Highways and streets maintenance and construction	567,997	0	0	1,790,050	0	2,358,047
Capital projects	0	0	2,505,998	11,764,972	807,795	15,078,765
Debt service	0	5,055,748	0	0	1,854,543	6,910,291
	<u>\$ 567,997</u>	<u>\$ 5,055,748</u>	<u>\$ 2,505,998</u>	<u>\$ 13,555,022</u>	<u>\$ 3,962,389</u>	<u>\$ 25,647,154</u>
<b>Assigned for:</b>						
Public Safety						
Emergency 911 system operations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,072,291	\$ 1,072,291
Radio system maintenance and operations	0	0	0	0	687	687
Housing and Development						
Tourism	0	0	0	0	115,273	115,273
Debt service	0	0	0	0	600,237	600,237
Subsequent year's budget	2,662,800	0	0	0	0	2,662,800
	<u>\$ 2,662,800</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,788,488</u>	<u>\$ 4,451,288</u>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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## 14. Net Investment in Capital Assets

The net investment in capital assets reported on the government-wide statement of net position is calculated as follows as of the end of the current year:

	Governmental Activities	Business-Type Activities
Cost of capital assets	\$ 594,478,753	\$ 180,146,271
Accumulated depreciation	(306,271,792)	(64,680,945)
Book value	288,206,961	115,465,326
Capital-related accounts payable	(1,424,742)	(155,044)
Retainages payable	0	(437,701)
Capital leases payable	(1,529,724)	0
Notes payable	0	(11,008,824)
Bonds payable	(14,894,157)	(7,831,274)
Certificates of participation	(1,830,339)	0
Unspent debt proceeds	128,144	0
Net investment in capital assets	<u>\$ 268,656,143</u>	<u>\$ 96,032,483</u>

## 15. 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**  
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**15. 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	347
Terminated plan participants entitled to but not yet receiving benefits	265
Active employees participating in the plan	<u>537</u>
Total number of participants	<u><u>1,149</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 current year was \$7,257,887, or 27.5% of covered payroll. 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, 2018**

**15. 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.* As of the end of the current year, the County reported a net pension liability of \$35,534,841. The net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2017. For governmental activities, the net pension liability is liquidated by the General Fund. For the current year, the County recognized pension expense of \$8,451,358.

The components of the net pension liability are as follows:

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a)-(b)</b>
<b>Balances at December 31, 2016</b>	<b>\$ 97,306,648</b>	<b>\$ 60,588,482</b>	<b>\$ 36,718,166</b>
Changes for the year:			
Service cost	1,384,151	0	1,384,151
Interest	6,861,529	0	6,861,529
Liability experience (gain) / loss	5,725,001	0	5,725,001
Assumption change	203,238	0	203,238
Employer contributions	0	6,661,783	(6,661,783)
Net investment income	0	9,341,313	(9,341,313)
Benefit payments	(5,329,747)	(5,329,747)	0
Administrative expense	0	(105,407)	105,407
Other changes	0	(540,445)	540,445
Net changes	<u>8,844,172</u>	<u>10,027,497</u>	<u>(1,183,325)</u>
<b>Balances at December 31, 2017</b>	<b>\$ 106,150,820</b>	<b>\$ 70,615,979</b>	<b>\$ 35,534,841</b>
Plan fiduciary net position as a percentage of the total pension liability		66.52%	
Covered payroll		\$ 25,396,627	
Net pension liability as a percentage of covered payroll		139.92%	

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**15. Retirement Plans (continued)**

***Defined Benefit Pension Plan, continued***

As of the end of the current year, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
County contributions subsequent to the measurement date	\$ 7,257,887	\$ 0
Net difference between projected and actual earnings on pension plan investments	0	(2,100,236)
Differences between expected and actual experience	9,669,308	0
Changes of assumptions	3,548,095	0
Totals	<u>\$ 20,475,290</u>	<u>\$ (2,100,236)</u>

The \$7,257,887 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 subsequent year. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

<b>Year Ending December 31</b>	
2019	\$ 4,047,558
2020	3,931,628
2021	2,560,792
2022	577,189
Totals	<u>\$ 11,117,167</u>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**15. Retirement Plans (continued)**

***Defined Benefit Pension Plan, continued***

*Actuarial Assumptions.* The total pension liability in the January 1, 2017 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	7.25%

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, 2017 are summarized in the following table:

<b>Benchmark</b>	<b>Asset Allocation</b>	<b>Average 20 Year Return</b>	<b>Weighted 20 Year Return</b>	<b>Average 30 Year Return</b>	<b>Weighted 30 Year Return</b>
S&P 500	30%	7.91%	2.37%	10.22%	3.07%
Barlay's Agg.	30%	5.60%	1.68%	6.56%	1.97%
MSCI EAFE	15%	4.29%	0.64%	5.73%	0.86%
Citi Non US WEBI	5%	4.66%	0.23%	5.98%	0.30%
NAREIT Equity	5%	10.79%	0.54%	10.44%	0.52%
Russell 2000	5%	8.06%	0.40%	9.33%	0.47%
Russell 3000	5%	8.03%	0.40%	10.14%	0.51%
S&P Mid Cap	5%	11.22%	0.56%	11.53%	0.58%
Weighted Return			<u>6.82%</u>		<u>8.28%</u>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**15. Retirement Plans (continued)**

***Defined Benefit Pension Plan, continued***

*Discount Rate.* The discount rate used to measure the total pension liability was 7.25 percent. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), 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 (6.25 percent) or one percentage-point higher (8.25 percent) than the current rate:

	<b>Discount Rate</b>	<b>Net Pension Liability</b>
1% decrease	6.25%	\$ 49,946,898
Current discount rate	7.25%	35,534,841
1% increase	8.25%	23,644,613

*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, 2018**

**15. 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 current year, plan members made contributions of \$456,225 and the County made contributions of \$212,289.

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**  
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**15. 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. These plans are immaterial to the financial statements.

***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, 2018, the Department contributed \$213,328. As of June 30, 2018, the Department reported a liability in the amount of \$1,419,274 for its proportionate share (0.034946%) of the net pension liability. The Department recognized pension expense of \$209,803 for the fiscal year ended June 30, 2018. 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, 2018**

**16. Post-Employment Benefits Other Than Pensions**

***County Plan***

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

At January 1, 2018, the date of the most recent actuarial valuation, membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	272
Inactive members entitled to but not yet receiving benefits	0
Active employees	<u>413</u>
Total membership	<u><u>685</u></u>

*Benefits Provided.* 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. 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.

*Contributions.* The County has not elected to advance fund the OPEB Plan, but rather maintains the OPEB Plan on a “pay-as-you-go” basis, in that claims are paid as they arise, rather than establishing an irrevocable trust to accumulate restricted funds. The County Commissioner authorizes participation in the OPEB and sets the contribution rates and benefits, and maintains the authority to change the policy.

The cost of coverage is paid in part by the employer and in part by the retiree. For the measurement period ended January 1, 2018, plan members receiving benefits contributed \$565,408 through their required contributions.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. Post-Employment Benefits Other Than Pensions (continued)**

***County Plan, continued***

*OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB.* At the end of the current year, the County reported a net OPEB liability of \$121,291,852. The net OPEB liability was measured as of January 1, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined and measured from actuarial valuations using data as of January 1, 2018. During the current year, the County recognized OPEB expense of \$6,857,179.

The components of the net OPEB liability are as follows:

	<b>Total OPEB Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net OPEB Liability (a)-(b)</b>
<b>Balances at 1/1/2017</b>	\$ 112,364,828	\$ 0	\$ 112,364,828
Changes for the year:			
Service cost	1,713,047	0	1,713,047
Interest	4,200,059	0	4,200,059
Differences between expected and actual experience	(633,506)	0	(633,506)
Contributions-employer	0	2,527,785	(2,527,785)
Changes of assumptions or other inputs	6,175,208	0	6,175,208
Benefit payments	(2,527,785)	(2,527,785)	0
Net changes	8,927,023	0	8,927,023
<b>Balances at 1/1/2018</b>	<u>\$ 121,291,851</u>	<u>\$ 0</u>	<u>\$ 121,291,851</u>
Plan fiduciary net position as a percentage of the total OPEB liability		0.00%	
Covered-employee payroll		\$ 15,817,056	
Plan net OPEB liability as a percentage of covered employee payroll		766.84%	



**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. Post-Employment Benefits Other Than Pensions (continued)**

***County Plan, continued***

At the end of the current year, the County reported deferred outflows of resources and deferred inflows of resources related to the OPEB Plan from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 0	\$ (525,583)
Changes of assumptions	5,123,213	0
Contributions subsequent to the measurement date	2,214,708	0
Totals	<u>\$ 7,337,921</u>	<u>\$ (525,583)</u>

The \$2,214,708 of deferred outflows of resources resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the subsequent year. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

<b>Year Ending December 31</b>	
2019	\$ 944,072
2020	944,072
2021	944,072
2022	944,072
2023	821,342
Totals	<u>\$ 4,597,630</u>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**16. Post-Employment Benefits Other Than Pensions (continued)**

***County Plan, continued***

*Actuarial Assumptions.* The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Projected salary increases	4.00% per annum, compounded annually, adjusted by age, including inflation
Actuarial cost method	Entry age normal
Discount rate	3.44%, 3.78% at prior measurement date
Healthcare cost trend rates	Pre-Medicare: 7.25% trended down to 4.75% by 2028 Medicare: 5.38% trended down to 4.75% by 2022. Dental: 4.00%
Mortality rates	Mortality rates were based on the RP-2000 projected with Scale AA to 2018.
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.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the January 1, 2018 actuarial valuation were based on the pension valuation prepared by GEBCorp as of December 31, 2017.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, etc.) used in the January 1, 2018 actuarial valuation were based on a review of recent plan experience done concurrently with the January 1, 2018 valuation.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**16. Post-Employment Benefits Other Than Pensions (continued)**

***County Plan, continued***

*Development of Long-Term Rate.* Since the County funds this plan on a pay-as-you-go basis, GASB requires the discount rate be based on a yield or index rate for 20-year, tax-exempt municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The Municipal Bond Index Rate used for this purpose is the last week of December Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by The Bond Buyer ([www.bondbuyer.com](http://www.bondbuyer.com)). The Municipal Bond Index Rate as of the measurement date was 3.44%.

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate.* The following presents what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower (2.44%) or one percentage-point higher (4.44%) than the current rate. Also, shown is the net OPEB liability as if it were calculated using healthcare cost trend rates that were one percentage point lower or one percentage point higher than the current healthcare trend rates:

<u>Discount Rate</u>		<u>Net OPEB Liability</u>
1% decrease	2.44%	\$ 142,428,968
Current discount rate	3.44%	121,291,851
1% increase	4.44%	104,358,469
<u>Healthcare Cost Trend Rates</u>		<u>Net OPEB Liability</u>
1% decrease		\$ 103,416,881
Current discount rate		121,291,851
1% increase		144,028,868

*OPEB Plan Fiduciary Net Position.* Detailed information about the Plan's fiduciary net position is available in the separately issued GASB Statement No. 75 Report for The Bartow County Other Postemployment Benefits Plan.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**16. Post-Employment Benefits Other Than Pensions (continued)**

***Bartow County Health Department OPEB Plans***

Eligible employees of the Bartow County Health Department are provided OPEB through the State of Georgia OPEB Fund, a cost-sharing multiple-employer defined benefit post-employment healthcare plan and life insurance through the SEAD-OPEB Fund, a cost-sharing multiple-employer defined benefit post-employment benefit plan. During the fiscal year ended June 30, 2018, the Health Department contributed \$156,679. As of June 30, 2018, the Health Department reported a net liability in the amount of \$1,240,392 for its proportionate share (0.034946% for the State of Georgia OPEB Fund and 0.029376% for the SEAD-OPEB Fund) of the net OPEB liability. The Health Department recognized OPEB expense of \$66,802 for the fiscal year ended June 30, 2018. Further information regarding the plans can be obtained from Department's annual audit report by contacting Bartow County Health Department, 100 Zena Drive, Cartersville, Georgia 30121.

**17. 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, 2018**

**17. Tax Abatements (continued)**

For the current year, Bartow County property taxes were abated totaling \$9,114,303 under this program through authorities as follows: \$5,824,991 through the Bartow-Cartersville Joint Development Authority, \$284,782 through the Bartow-Cartersville Second Joint Development Authority, \$2,901,598 through the Development Authority of Bartow County, and \$102,932 through the Development Authority of Cartersville. Individual tax abatement agreements that each exceeded ten percent of the total amount abated are as follows:

- 90% property tax abatement for a local manufacturer investing in personal property for its manufacturing facility located in Bartow County. The abatement amounted to \$1,310,432.
- 87% property tax abatement for a local manufacturer expanding its manufacturing facility located in Bartow County. The abatement amounted to \$1,073,224.
- 80% property tax abatement for a local manufacturer investing in personal property for its manufacturing facility located in Bartow County. The abatement amounted to \$1,184,266.
- 50% property tax abatement for a local healthcare facility expanding its facility located in Bartow County. The abatement amounted to \$2,279,897.

**18. Hotel/Motel Lodging Tax**

The County has levied an 8% lodging tax in accordance with OCGA 48-13-51. A summary of the transactions for the current year follows:

Lodging tax receipts	\$ 1,695,824	
Disbursements for trade and tourism	\$ 739,131	44% of tax receipts
Disbursements for tourism product development	\$ 316,771	19% of tax receipts

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

**19. 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 current year, 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, 2018**

**19. 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 current year, the County paid \$84,076 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**  
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**19. 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.

**20. 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, 2018**

**20. 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 \$14,898,000, 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 \$300,000 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, 2018**

**20. 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, 2018**

**20. 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, 2018**

**20. Risk Management (continued)**

	<b>Workers'</b>	<b>Health and</b>	
	<b>Compensation</b>	<b>Dental</b>	<b>Total</b>
<b>Beginning Balance</b>	\$ 1,010,000	\$ 412,944	\$ 1,422,944
Incurring claims, net of any changes	790,079	10,683,684	11,473,763
Payments	(880,079)	(10,504,867)	(11,384,946)
<b>Ending Balance</b>	<u>\$ 920,000</u>	<u>\$ 591,761</u>	<u>\$ 1,511,761</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.

**21. Commitments and Contingencies**

***Commitments***

As of the end of the current year, contractual commitments on uncompleted contracts totaled \$22,249,196.

***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.

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.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

## **22. 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 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. 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 the end of the current year, the outstanding principal balance of the Series 2015 Bonds is \$36,285,000.

The Authority issued these bonds for the purpose of financing the costs of acquiring, constructing, and installing an indoor sports pavilion to be located in Bartow County to be managed and operated for and on behalf of the issuer by LP Indoor Pavilion, LLC (manager) pursuant to a management services agreement. Due to the economic conditions, the manager (and Authority) is unable to make the required principal and interest payments on the bonds. As a result, during 2017, the County began making a majority of the required bond payments. A third party consultant evaluated the forecasted future cash flows of the manager to determine the estimated assistance required by the County. However, the County has continued to make the majority of the required payments and believes it is more likely than not that the County will be required to pay the remaining portion of the Authority's debt service payments based on the guarantee. As of the end of the current year, the County recognized a liability in the amount of \$41,283,533 for an amount that is the County's best estimate of the discounted present value of the future outflows the County expects to incur as a result of the guarantee.

During the current year, the County paid \$2,821,737 in principal and interest on the guarantee obligation. The following is a summary of changes in the liability recognized for the nonexchange financial guarantee for the current year:

<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
<u>\$ 5,519,985</u>	<u>\$ 38,585,285</u>	<u>\$ 2,821,737</u>	<u>\$ 41,283,533</u>

The probability of recovery of any payments it makes on the Authority's guaranteed debt is unknown.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2018**

## **23. Changes in Beginning Balances**

### ***Governmental Activities***

A prior period adjustment has been made to record a net OPEB liability and related deferred outflows/inflows of resources. This adjustment was required with the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This adjustment decreased beginning net position by \$62,039,370.

### ***Business-Type Activities***

#### **Water and Sewer Enterprise Fund**

A prior period adjustment has been made to record a net OPEB liability and related deferred outflows/inflows of resources. This adjustment was required with the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This adjustment decreased beginning net position by \$3,729,480.

#### **Solid Waste Enterprise Fund**

A prior period adjustment has been made to record a net OPEB liability and related deferred outflows/inflows of resources. This adjustment was required with the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This adjustment decreased beginning net position by \$2,958,436.

The net effect of these adjustments was to decrease beginning net position in the Business-Type Activities by \$6,687,916.

## **24. New Accounting Standards**

The County implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective for the County's current year.

The County early implemented GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, effective for the County's current year.

***REQUIRED SUPPLEMENTARY INFORMATION***

**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**  
**LAST TEN YEARS**  
**December 31, 2018**  
**(Unaudited)**

	Fiscal Year End			
	2018	2017	2016	2015
<b>Total pension liability</b>				
Service cost	\$ 1,384,151	\$ 1,243,632	\$ 1,130,200	\$ 1,101,659
Interest	6,861,529	6,347,162	5,584,567	5,567,097
Liability experience (gain) / loss	5,725,001	4,536,227	4,912,652	0
Assumption change	203,238	3,021,950	3,197,359	0
Service credit transfer	0	0	20,227	0
Benefit payments, including refunds of employee contributions	(5,329,747)	(4,942,290)	(4,391,626)	(4,250,133)
Net change in total pension liability	8,844,172	10,206,681	10,453,379	2,418,623
Total pension liability - beginning	97,306,648	87,099,967	76,646,588	74,227,965
<b>Total pension liability - ending (a)</b>	<b>\$ 106,150,820</b>	<b>\$ 97,306,648</b>	<b>\$ 87,099,967</b>	<b>\$ 76,646,588</b>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 6,661,783	\$ 5,645,508	\$ 5,476,825	\$ 5,500,000
Service credit transfer	0	0	20,227	0
Net investment income	9,341,313	4,178,787	477,729	3,541,054
Benefit payments, including refunds of employee contributions	(5,329,747)	(4,942,290)	(4,391,626)	(4,096,514)
Administrative expense	(105,407)	(105,963)	(104,398)	(96,193)
Other	(540,445)	(557,425)	(617,561)	(550,630)
Net change in plan fiduciary net position	10,027,497	4,218,617	861,196	4,297,717
Plan fiduciary net position - beginning	60,588,482	56,369,865	55,508,669	51,210,952
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 70,615,979</b>	<b>\$ 60,588,482</b>	<b>\$ 56,369,865</b>	<b>\$ 55,508,669</b>
<b>Net pension liability - ending : (a) - (b)</b>	<b>\$ 35,534,841</b>	<b>\$ 36,718,166</b>	<b>\$ 30,730,102</b>	<b>\$ 21,137,919</b>
Plan's fiduciary net position as a percentage of the total pension liability	66.52%	62.27%	64.72%	72.42%
Covered payroll	\$ 25,396,627	\$ 24,206,684	\$ 23,574,738	\$ 23,397,640
Net pension liability as a percentage of covered payroll	139.92%	151.69%	130.35%	90.34%

Note: Fiscal year 2015 was the first year of implementation. Therefore, years prior to 2015 are not reported.



**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
**LAST TEN YEARS**  
**December 31, 2018**  
**(Unaudited)**

	<b>Fiscal Year End</b>			
	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Actuarially determined contribution	\$ 7,257,887	\$ 6,661,783	\$ 5,645,508	\$ 5,476,825
Contributions in relation to the actuarially determined contribution	<u>(7,257,887)</u>	<u>(6,661,783)</u>	<u>(5,645,508)</u>	<u>(5,476,825)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered payroll	\$ 26,423,315	\$ 25,396,627	\$ 24,206,684	\$ 23,574,738
Contributions as a percentage of covered payroll	27.47%	26.23%	23.32%	23.23%

Note: Fiscal year 2015 was the first year of implementation. Therefore, years prior to 2015 are not reported.

**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS**  
**LAST TEN YEARS**  
**December 31, 2018**  
**(Unaudited)**

	<b>Fiscal Year End</b>
	<b>2018</b>
<b>Total OPEB liability</b>	
Service cost	\$ 1,713,047
Interest	4,200,059
Differences between expected and actual experience	(633,506)
Changes of assumptions or other inputs	6,175,208
Benefit payments	(2,527,785)
Net change in total OPEB liability	8,927,023
Total OPEB liability - beginning	112,364,828
<b>Total OPEB liability - ending (a)</b>	<b>\$ 121,291,851</b>
 <b>Plan fiduciary net position</b>	
Contributions - employer	\$ 2,527,785
Benefit payments	(2,527,785)
Net change in plan fiduciary net position	0
Plan fiduciary net position - beginning	0
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 0</b>
 <b>Net OPEB liability - ending : (a) - (b)</b>	<b>\$ 121,291,851</b>
 Plan's fiduciary net position as a percentage of the total OPEB liability	0.00%
 Covered-employee payroll	\$ 15,817,056
 Net OPEB liability as a percentage of covered-employee payroll	766.84%

Note: Fiscal year 2018 was the first year of implementation. Therefore, years prior to 2018 are not reported.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2018**

## **Pension Plan**

### **1. Valuation Date**

The actuarially determined contribution rate was determined as of January 1, 2017, 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, 2018.

### **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 = 7.25%

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, 2018**

**Pension Plan (continued)**

**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.

**OPEB Plan**

**1. Valuation Date**

The net OPEB liability was measured as of January 1, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined and measured from actuarial valuations using data as of January 1, 2018.

**2. Methods and Assumptions Used to Determine Contribution Rates**

No assets are accumulated in a trust to pay benefits.

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 = Market value

Projected salary increases = 4.00% per annum, compounded annually, adjusted by age, including inflation

Inflation = 3.00%

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2018**

**OPEB Plan (continued)**

**2. Methods and Assumptions Used to Determine Contribution Rates (continued)**

Discount rate = 3.44%, 3.78% at prior measurement date

Healthcare cost trend rates = Pre-Medicare: 7.25% trended down to 4.75% by 2028; Medicare: 5.38% trended down to 4.75% by 2022; Dental: 4.00%

Mortality = Mortality rates were based on the RP-2000 projected with Scale AA to 2018.

**3. Changes in Benefits**

There have been no benefit changes since GASB Statement No. 75 implementation.

**4. Changes of Assumptions**

The discount rate changed from 3.78% to 3.44% due to a change in the municipal bond rate.

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***COMBINING STATEMENTS***

***Nonmajor Governmental Funds***

**BARTOW COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2018**

	Special Revenue						Law Enforcement Confiscated Assets
	Drug Abuse Education	Crime Victim Assistance	Emergency Telephone	Juvenile Supervision	County Jail	Hotel/ Motel Tax	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 270,477	\$ 2,025	\$ 722,590	\$ 79,104	\$ 513	\$ 155,804	\$ 681,142
Investments	0	0	0	0	0	0	0
Receivables							
Accounts	0	0	381,437	0	0	0	0
Intergovernmental	858	3,390	8,176	0	7,031	0	0
Taxes	0	0	0	0	0	121,645	0
Due from other funds	0	0	9,333	0	0	0	0
Prepaid items	0	0	197,968	0	0	0	0
<b>Total assets</b>	<b>\$ 271,335</b>	<b>\$ 5,415</b>	<b>\$ 1,319,504</b>	<b>\$ 79,104</b>	<b>\$ 7,544</b>	<b>\$ 277,449</b>	<b>\$ 681,142</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Accounts payable	\$ 2,000	\$ 0	\$ 165	\$ 0	\$ 0	\$ 162,176	\$ 0
Accrued salaries and payroll liabilities	0	0	49,080	0	0	0	0
Due to other agencies	0	0	0	0	0	0	189,815
Due to other funds	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
<b>Total liabilities</b>	<b>2,000</b>	<b>0</b>	<b>49,245</b>	<b>0</b>	<b>0</b>	<b>162,176</b>	<b>189,815</b>
<b>Fund balances</b>							
Nonspendable prepaid items	0	0	197,968	0	0	0	0
Restricted for:							
Judicial	269,335	5,415	0	79,104	0	0	0
Public Safety	0	0	0	0	7,544	0	491,327
Capital outlay	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0
Assigned for:							
Public Safety	0	0	1,072,291	0	0	0	0
Housing and Development	0	0	0	0	0	115,273	0
Debt service	0	0	0	0	0	0	0
<b>Total fund balances</b>	<b>269,335</b>	<b>5,415</b>	<b>1,270,259</b>	<b>79,104</b>	<b>7,544</b>	<b>115,273</b>	<b>491,327</b>
<b>Total liabilities and fund balances</b>	<b>\$ 271,335</b>	<b>\$ 5,415</b>	<b>\$ 1,319,504</b>	<b>\$ 79,104</b>	<b>\$ 7,544</b>	<b>\$ 277,449</b>	<b>\$ 681,142</b>



Special Revenue						Debt Service		Capital Projects	Total Nonmajor Governmental Funds
Inmate Welfare	Law Library	District Attorney	Multiple Grants	Clerk of Court Technology	Radio System M&O	Debt Service	GMA COPS Debt Service	2003 SPLOST	
\$ 264,320	\$ 35,170	\$ 26,626	\$ 0	\$ 131,476	\$ 0	\$ 1,386,385	\$ 40,000	\$ 808,745	\$ 4,604,377
0	0	0	0	0	0	0	1,028,446	0	1,028,446
0	0	0	0	0	0	0	0	0	381,437
0	0	0	0	0	10,920	0	0	0	30,375
0	0	0	0	0	0	0	0	0	121,645
0	0	0	0	0	0	0	786,148	0	795,481
0	0	0	0	0	0	0	0	0	197,968
<u>\$ 264,320</u>	<u>\$ 35,170</u>	<u>\$ 26,626</u>	<u>\$ 0</u>	<u>\$ 131,476</u>	<u>\$ 10,920</u>	<u>\$ 1,386,385</u>	<u>\$ 1,854,594</u>	<u>\$ 808,745</u>	<u>\$ 7,159,729</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 950	\$ 165,291
0	0	0	0	0	0	0	0	0	49,080
0	0	0	0	0	0	0	0	0	189,815
9,459	807	0	0	0	10,233	786,148	0	0	806,647
0	0	0	0	0	0	0	51	0	51
<u>9,459</u>	<u>807</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,233</u>	<u>786,148</u>	<u>51</u>	<u>950</u>	<u>1,210,884</u>
0	0	0	0	0	0	0	0	0	197,968
0	34,363	26,626	0	131,476	0	0	0	0	546,319
254,861	0	0	0	0	0	0	0	0	753,732
0	0	0	0	0	0	0	0	807,795	807,795
0	0	0	0	0	0	0	1,854,543	0	1,854,543
0	0	0	0	0	687	0	0	0	1,072,978
0	0	0	0	0	0	0	0	0	115,273
0	0	0	0	0	0	600,237	0	0	600,237
<u>254,861</u>	<u>34,363</u>	<u>26,626</u>	<u>0</u>	<u>131,476</u>	<u>687</u>	<u>600,237</u>	<u>1,854,543</u>	<u>807,795</u>	<u>5,948,845</u>
<u>\$ 264,320</u>	<u>\$ 35,170</u>	<u>\$ 26,626</u>	<u>\$ 0</u>	<u>\$ 131,476</u>	<u>\$ 10,920</u>	<u>\$ 1,386,385</u>	<u>\$ 1,854,594</u>	<u>\$ 808,745</u>	<u>\$ 7,159,729</u>

**BARTOW COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the year ended December 31, 2018**

	Special Revenue						Law
	Drug Abuse Education	Crime Victims Assistance	Emergency Telephone	Juvenile Supervision	County Jail	Hotel/ Motel Tax	Enforcement Confiscated Assets
<b>REVENUES</b>							
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,695,824	\$ 0
Fines, fees, and forfeitures	109,414	101,099	0	10,366	0	0	183,804
Charges for services	0	0	1,759,654	0	204,614	0	0
Intergovernmental	0	0	61,360	0	0	0	0
Investment income	0	0	0	0	0	0	1,813
Other	0	0	55,995	0	0	0	0
<b>Total revenues</b>	<u>109,414</u>	<u>101,099</u>	<u>1,877,009</u>	<u>10,366</u>	<u>204,614</u>	<u>1,695,824</u>	<u>185,617</u>
<b>EXPENDITURES</b>							
Current							
Judicial	53,438	0	0	5,996	0	0	0
Public Safety	0	0	2,005,278	0	0	0	280,550
Housing and Development	0	0	0	0	0	1,055,902	0
Capital outlay	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0
<b>Total expenditures</b>	<u>53,438</u>	<u>0</u>	<u>2,005,278</u>	<u>5,996</u>	<u>0</u>	<u>1,055,902</u>	<u>280,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>55,976</u>	<u>101,099</u>	<u>(128,269)</u>	<u>4,370</u>	<u>204,614</u>	<u>639,922</u>	<u>(94,933)</u>
Other financing sources (uses)							
Transfers in	0	0	250,000	0	0	0	0
Transfers out	(7,000)	(105,000)	0	0	(215,000)	(600,000)	0
<b>Total other financing sources (uses)</b>	<u>(7,000)</u>	<u>(105,000)</u>	<u>250,000</u>	<u>0</u>	<u>(215,000)</u>	<u>(600,000)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>48,976</u>	<u>(3,901)</u>	<u>121,731</u>	<u>4,370</u>	<u>(10,386)</u>	<u>39,922</u>	<u>(94,933)</u>
Fund balances, January 1	<u>220,359</u>	<u>9,316</u>	<u>1,148,528</u>	<u>74,734</u>	<u>17,930</u>	<u>75,351</u>	<u>586,260</u>
<b>Fund balances, December 31</b>	<u>\$ 269,335</u>	<u>\$ 5,415</u>	<u>\$ 1,270,259</u>	<u>\$ 79,104</u>	<u>\$ 7,544</u>	<u>\$ 115,273</u>	<u>\$ 491,327</u>

Special Revenue						Debt Service		Capital Projects	Total Nonmajor Governmental Funds
Inmate Welfare	Law Library	District Attorney	Multiple Grants	Clerk of Court Technology	Radio System M&O	Debt Service	GMA COPS Debt Service	2003 SPLOST	
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,695,824
0	46,551	61,936	0	62,172	0	0	0	0	575,342
349,774	0	0	0	0	0	0	0	0	2,314,042
0	0	0	0	0	10,920	0	0	588,898	661,178
0	0	0	0	0	0	0	24,596	1,095	27,504
0	0	0	0	0	0	0	0	0	55,995
349,774	46,551	61,936	0	62,172	10,920	0	24,596	589,993	5,329,885
0	29,502	79,277	0	30,457	0	0	0	0	198,670
224,620	0	0	0	0	24,313	0	0	0	2,534,761
0	0	0	0	0	0	0	0	0	1,055,902
0	0	0	0	0	0	0	0	477,606	477,606
0	0	0	0	0	0	0	24,692	0	24,692
224,620	29,502	79,277	0	30,457	24,313	0	24,692	477,606	4,291,631
125,154	17,049	(17,341)	0	31,715	(13,393)	0	(96)	112,387	1,038,254
0	0	0	0	0	14,080	0	0	0	264,080
0	0	0	0	0	0	0	0	0	(927,000)
0	0	0	0	0	14,080	0	0	0	(662,920)
125,154	17,049	(17,341)	0	31,715	687	0	(96)	112,387	375,334
129,707	17,314	43,967	0	99,761	0	600,237	1,854,639	695,408	5,573,511
\$ 254,861	\$ 34,363	\$ 26,626	\$ 0	\$ 131,476	\$ 687	\$ 600,237	\$ 1,854,543	\$ 807,795	\$ 5,948,845

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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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash	\$ 18,102,991	\$ 16,328,579
Receivables (net)		
Accounts	820,028	696,468
Intergovernmental	752,212	1,956,674
Taxes	3,453,538	3,173,750
Due from other funds	497,515	448,580
Prepaid items	913,337	757,106
Other assets	<u>20,000</u>	<u>100,000</u>
<b>Total assets</b>	<u><u>\$ 24,559,621</u></u>	<u><u>\$ 23,461,157</u></u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 1,171,371	\$ 870,566
Accrued salaries and payroll liabilities	1,199,783	1,377,627
Unearned revenue	13,710	15,940
Other liabilities	<u>86,194</u>	<u>86,194</u>
 Total liabilities	<u>2,471,058</u>	<u>2,350,327</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	<u>550,763</u>	<u>517,746</u>
 <b>FUND BALANCES</b>		
Nonspendable prepaid items	913,337	757,106
Restricted for Public Works	567,997	792,344
Assigned for subsequent year's budget	2,662,800	4,723,300
Unassigned	<u>17,393,666</u>	<u>14,320,334</u>
 Total fund balances	<u>21,537,800</u>	<u>20,593,084</u>
 <b>Total liabilities, deferred inflows of resources and fund balances</b>	<u><u>\$ 24,559,621</u></u>	<u><u>\$ 23,461,157</u></u>

**BARTOW COUNTY, GEORGIA**  
**GENERAL FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the years ended December 31, 2018 and 2017**

	<b>2018</b>	<b>2017</b>
<b>REVENUES</b>		
Taxes	\$ 61,846,081	\$ 56,368,102
Licenses and permits	983,682	424,252
Fines, fees and forfeitures	2,387,212	2,418,642
Charges for services	6,501,250	6,433,227
Intergovernmental	4,527,597	4,320,697
Interest	930	798
Contributions	60,628	35,000
Other	498,607	613,288
<b>Total revenues</b>	<b>76,805,987</b>	<b>70,614,006</b>
<b>EXPENDITURES</b>		
Current		
General Government	11,826,364	11,850,016
Judicial	7,607,595	7,128,501
Public Safety	39,208,596	38,090,546
Public Works	7,717,032	7,914,916
Health and Welfare	2,800,100	2,671,355
Culture and Recreation	4,149,909	3,932,136
Housing and Development	1,858,918	2,346,340
Debt Service		
Judicial	23,306	25,249
Public Safety	271,951	0
Housing and Development	2,821,737	0
<b>Total expenditures</b>	<b>78,285,508</b>	<b>73,959,059</b>
Excess of revenues over expenditures	<b>(1,479,521)</b>	<b>(3,345,053)</b>
Other financing sources (uses)		
Transfers in (out)		
Crime Victims Assistance Fund	105,000	101,913
Hotel/Motel Tax Fund	600,000	500,000
County Jail Fund	215,000	205,000
Drug Abuse Education Fund	7,000	22,147
Emergency Telephone Fund	(250,000)	(385,000)
Radio System M&O Fund	(14,080)	0
Debt Service Fund	0	250,000
Solid Waste Fund	800,000	528,353
Sale of capital assets	138,169	107,219
Issuance of capital leases	823,148	0
<b>Total other financing sources (uses)</b>	<b>2,424,237</b>	<b>1,329,632</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<b>944,716</b>	<b>(2,015,421)</b>
Fund balances, January 1	<b>20,593,084</b>	<b>22,608,505</b>
<b>Fund balances, December 31</b>	<b>\$ 21,537,800</b>	<b>\$ 20,593,084</b>

**BARTOW COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2018**  
**(With comparative actual amounts for the year ended December 31, 2017)**

	<b>2018</b>			<b>2017</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
<b>Taxes</b>				
General property taxes				
Real and personal tax	\$ 33,765,000	\$ 33,644,858	\$ (120,142)	\$ 30,757,030
Motor vehicle tax	4,185,000	4,235,814	50,814	3,727,184
Mobile home tax	100,000	95,846	(4,154)	92,156
Cost, penalties and interest	168,000	158,188	(9,812)	164,276
Total general property taxes	38,218,000	38,134,706	(83,294)	34,740,646
Local option sales tax	14,800,000	14,882,936	82,936	13,375,236
Insurance premium tax	4,425,000	4,421,465	(3,535)	4,102,437
Intangibles tax	910,000	904,937	(5,063)	854,195
Real estate transfer tax	295,000	294,916	(84)	238,717
Franchise tax	620,000	637,428	17,428	640,746
Beer and wine tax	500,000	488,479	(11,521)	481,853
Occupational tax	450,000	440,942	(9,058)	429,996
Energy excise tax	1,680,000	1,617,412	(62,588)	1,494,650
Other taxes	24,500	22,860	(1,640)	9,626
Total taxes	61,922,500	61,846,081	(76,419)	56,368,102
<b>Licenses and permits</b>				
Alcohol licenses	57,000	56,960	(40)	52,060
Building permits	920,000	912,422	(7,578)	355,492
Other permits	15,000	14,300	(700)	16,700
Total licenses and permits	992,000	983,682	(8,318)	424,252
<b>Fines, fees and forfeitures</b>	2,403,000	2,387,212	(15,788)	2,418,642
<b>Charges for Services</b>				
Emergency services	2,600,000	2,276,377	(323,623)	2,315,942
Sheriff services	100,000	258,953	158,953	206,662
Prisoner board	255,000	214,294	(40,706)	381,605
Recreation fees	670,000	606,656	(63,344)	487,035
Collection commissions	1,621,300	1,653,642	32,342	1,677,403
Other charges for services	691,100	1,491,328	800,228	1,364,580
Total charges for services	5,937,400	6,501,250	563,850	6,433,227
<b>Intergovernmental</b>	4,843,000	4,527,597	(315,403)	4,320,697
<b>Interest</b>	1,000	930	(70)	798
<b>Contributions</b>	30,000	60,628	30,628	35,000
<b>Other</b>				
Rental Income	240,000	232,982	(7,018)	239,356
Miscellaneous	2,189,900	265,625	(1,924,275)	373,932
Total other	2,429,900	498,607	(1,931,293)	613,288
<b>Total revenues</b>	<b>\$ 78,558,800</b>	<b>\$ 76,805,987</b>	<b>\$ (1,752,813)</b>	<b>\$ 70,614,006</b>



**BARTOW COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2018**  
**(With comparative actual amounts for the year ended December 31, 2017)**

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>EXPENDITURES</b>				
<b>Current</b>				
<b>General Government</b>				
Commissioner's Office				
Personal services	\$ 1,045,900	\$ 1,000,590	\$ 45,310	\$ 969,364
Contract services	60,900	55,095	5,805	50,533
Materials and supplies	26,200	20,967	5,233	20,002
Total Commissioner's Office	1,133,000	1,076,652	56,348	1,039,899
Legal				
Contract services	857,100	828,023	29,077	769,268
Data Processing				
Personal services	519,500	483,512	35,988	641,784
Contract services	185,600	180,414	5,186	196,686
Materials and supplies	15,600	12,546	3,054	17,502
Capital outlay	45,000	44,547	453	21,575
Total Data Processing	765,700	721,019	44,681	877,547
Purchasing				
Personal services	275,700	264,386	11,314	248,135
Contract services	14,600	10,925	3,675	23,267
Materials and supplies	30,200	17,156	13,044	21,202
Total Purchasing	320,500	292,467	28,033	292,604
Elections and Registrar				
Personal services	646,000	639,775	6,225	385,090
Contract services	46,500	42,979	3,521	26,071
Materials and supplies	27,000	23,940	3,060	17,345
Capital outlay	35,100	35,092	8	0
Total Elections and Registrar	754,600	741,786	12,814	428,506
Tax Assessor				
Personal services	822,000	806,427	15,573	749,568
Contract services	222,200	211,783	10,417	159,702
Materials and supplies	18,200	14,331	3,869	14,323
Total Tax Assessor	1,062,400	1,032,541	29,859	923,593
Tax Commissioner				
Personal services	1,403,500	1,315,991	87,509	1,289,280
Contract services	139,500	117,436	22,064	110,390
Materials and supplies	48,500	42,045	6,455	29,165
Total Tax Commissioner	1,591,500	1,475,472	116,028	1,428,835

**BARTOW COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2018**  
**(With comparative actual amounts for the year ended December 31, 2017)**

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>General Government (continued)</b>				
Facilities				
Personal services	\$ 1,567,000	\$ 1,502,001	\$ 64,999	\$ 1,531,198
Contract services	252,100	183,264	68,836	206,052
Materials and supplies	478,500	464,568	13,932	437,005
Capital outlay	0	0	0	92,690
Total Facilities	2,297,600	2,149,833	147,767	2,266,945
Human Resources				
Personal services	578,500	572,096	6,404	426,584
Contract services	38,100	33,038	5,062	33,259
Materials and supplies	16,400	13,315	3,085	7,805
Total Human Resources	633,000	618,449	14,551	467,648
County Administration				
Personal services	436,000	401,515	34,485	585,156
Contract services	1,708,000	1,629,195	78,805	1,483,064
Materials and supplies	108,000	100,771	7,229	143,095
Capital outlay	99,000	137,785	(38,785)	371,095
Payments to others	622,000	620,856	1,144	772,761
Total County Administration	2,973,000	2,890,122	82,878	3,355,171
Total General Government	12,388,400	11,826,364	562,036	11,850,016
<b>Judicial</b>				
Superior Court				
Personal services	720,000	686,026	33,974	659,765
Contract services	262,000	204,413	57,587	219,740
Materials and supplies	9,000	4,690	4,310	6,258
Payments to others	101,000	196,219	(95,219)	233,110
Total Superior Court	1,092,000	1,091,348	652	1,118,873
District Attorney				
Personal services	794,000	754,202	39,798	724,664
Contract services	61,500	58,557	2,943	54,292
Materials and supplies	33,000	30,325	2,675	28,488
Total District Attorney	888,500	843,084	45,416	807,444
Public Defender				
Personal services	40,200	39,820	380	40,552
Contract services	121,900	115,310	6,590	113,284
Materials and supplies	36,800	34,468	2,332	31,715
Total Public Defender	198,900	189,598	9,302	185,551

**BARTOW COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2018**  
**(With comparative actual amounts for the year ended December 31, 2017)**

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>Judicial (continued)</b>				
Clerk of Superior Court				
Personal services	\$ 1,401,800	\$ 1,312,396	\$ 89,404	\$ 1,299,704
Contract services	169,300	155,705	13,595	126,299
Materials and supplies	40,000	31,473	8,527	35,765
Total Clerk of Superior Court	1,611,100	1,499,574	111,526	1,461,768
Magistrate Court				
Personal services	858,900	806,332	52,568	761,025
Contract services	58,000	49,005	8,995	29,445
Materials and supplies	18,600	8,341	10,259	10,085
Total Magistrate Court	935,500	863,678	71,822	800,555
Probate Court				
Personal services	803,800	789,663	14,137	770,728
Contract services	251,000	209,107	41,893	195,049
Materials and supplies	24,000	17,528	6,472	12,058
Total Probate Court	1,078,800	1,016,298	62,502	977,835
Juvenile Court				
Personal services	1,095,000	1,091,356	3,644	953,110
Contract services	547,000	540,781	6,219	417,654
Materials and supplies	116,500	79,454	37,046	46,365
Capital outlay	12,500	0	12,500	0
Total Juvenile Court	1,771,000	1,711,591	59,409	1,417,129
Victim Assistance				
Personal services	379,900	376,687	3,213	343,359
Contract services	8,600	6,662	1,938	5,484
Materials and supplies	13,500	9,075	4,425	10,503
Total Victim Assistance	402,000	392,424	9,576	359,346
Total Judicial	7,977,800	7,607,595	370,205	7,128,501
<b>Public Safety</b>				
Sheriff and Jail				
Personal services	17,212,000	17,067,257	144,743	16,830,131
Contract services	3,337,000	3,322,286	14,714	3,526,428
Materials and supplies	2,324,500	2,306,067	18,433	2,185,308
Capital outlay	974,648	887,663	86,985	397,386
Total Sheriff and Jail	23,848,148	23,583,273	264,875	22,939,253

**BARTOW COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2018**  
**(With comparative actual amounts for the year ended December 31, 2017)**

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>Public Safety (continued)</b>				
Coroner				
Personal services	\$ 78,100	\$ 72,682	\$ 5,418	\$ 69,724
Contract services	33,500	30,571	2,929	7,336
Materials and supplies	26,000	23,107	2,893	16,529
Capital outlay	28,000	25,606	2,394	0
Total Coroner	165,600	151,966	13,634	93,589
Fire				
Personal services	8,123,000	7,971,514	151,486	7,818,665
Contract services	326,500	292,360	34,140	280,572
Materials and supplies	912,000	836,904	75,096	835,986
Capital outlay	1,066,000	843,816	222,184	218,084
Total Fire	10,427,500	9,944,594	482,906	9,153,307
Emergency Management				
Personal services	171,800	161,558	10,242	175,359
Contract services	80,500	68,479	12,021	68,028
Materials and supplies	88,500	84,352	4,148	59,492
Capital outlay	55,000	53,920	1,080	28,535
Total Emergency Management	395,800	368,309	27,491	331,414
Emergency Medical Services				
Personal services	3,618,300	3,329,847	288,453	4,005,846
Contract services	398,500	336,797	61,703	110,984
Materials and supplies	420,500	329,818	90,682	395,835
Capital outlay	234,200	261,139	(26,939)	198,956
Total Emergency Medical Services	4,671,500	4,257,601	413,899	4,711,621
Animal Control				
Personal services	767,500	738,853	28,647	722,754
Contract services	58,000	29,581	28,419	28,661
Materials and supplies	107,000	95,006	11,994	69,517
Capital outlay	39,500	39,413	87	40,430
Total Animal Control	972,000	902,853	69,147	861,362
Total Public Safety	40,480,548	39,208,596	1,271,952	38,090,546
<b>Public Works</b>				
Highways and Streets				
Personal services	3,967,000	3,826,985	140,015	3,908,970
Contract services	2,083,000	200,740	1,882,260	869,701
Materials and supplies	1,427,000	1,407,929	19,071	919,829
Capital outlay	763,000	2,281,378	(1,518,378)	2,216,416
Total Highways and Streets	8,240,000	7,717,032	522,968	7,914,916

**BARTOW COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2018**  
**(With comparative actual amounts for the year ended December 31, 2017)**

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>Health and Welfare</b>				
Health Department				
Payments to others	\$ 520,000	\$ 511,074	\$ 8,926	\$ 510,761
Mental Health				
Payments to others	62,000	60,688	1,312	60,688
Senior Citizens Services				
Personal services	495,100	460,681	34,419	480,442
Contract services	18,900	13,790	5,110	8,599
Materials and supplies	86,500	79,363	7,137	82,285
Capital outlay	0	0	0	56,565
Total Senior Citizens Services	600,500	553,834	46,666	627,891
Indigent Care Services				
Personal services	371,900	344,853	27,047	348,646
Contract services	184,000	75,144	108,856	60,443
Materials and supplies	43,700	30,109	13,591	20,840
Capital outlay	23,000	21,643	1,357	0
Payments to others	35,500	21,405	14,095	25,370
Total Indigent Care Services	658,100	493,154	164,946	455,299
Transit				
Personal services	915,000	887,277	27,723	755,006
Contract services	24,900	21,502	3,398	69,923
Materials and supplies	164,600	139,867	24,733	101,756
Capital outlay	77,500	132,704	(55,204)	90,031
Total Transit	1,182,000	1,181,350	650	1,016,716
Total Health and Welfare	3,022,600	2,800,100	222,500	2,671,355
<b>Culture and Recreation</b>				
Parks and Recreation				
Personal services	2,145,000	2,138,653	6,347	2,032,041
Contract services	204,000	195,904	8,096	154,585
Materials and supplies	800,400	790,585	9,815	619,301
Capital outlay	149,000	147,940	1,060	249,459
Total Parks and Recreation	3,298,400	3,273,082	25,318	3,055,386
Roselawn				
Materials and supplies	100	77	23	0
Libraries				
Payments to others	877,000	876,750	250	876,750
Total Culture & Recreation	4,175,500	4,149,909	25,591	3,932,136

**BARTOW COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2018**  
**(With comparative actual amounts for the year ended December 31, 2017)**

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>Housing and Development</b>				
Community Development				
Personal services	\$ 1,246,500	\$ 1,239,046	\$ 7,454	\$ 1,278,130
Contract services	154,500	150,248	4,252	98,652
Materials and supplies	56,500	47,514	8,986	40,714
Capital outlay	77,500	47,788	29,712	56,518
Total Community Development	1,535,000	1,484,596	50,404	1,474,014
County Agent				
Personal services	121,000	120,141	859	113,970
Contract services	19,500	17,833	1,667	17,133
Materials and supplies	8,000	12,544	(4,544)	3,937
Capital outlay	15,000	6,525	8,475	5,075
Total County Agent	163,500	157,043	6,457	140,115
Forestry				
Contract services	17,000	16,574	426	17,656
Economic Development				
Materials and supplies	175,000	174,055	945	174,347
Payments to others	0	0	0	512,150
Total Economic Development	175,000	174,055	945	686,497
Keep Bartow Beautiful				
Materials and supplies	27,000	25,380	1,620	28,058
Airport				
Payments to others	1,500	1,270	230	0
Total Housing and Development	1,919,000	1,858,918	60,082	2,346,340
Total Current	78,203,848	75,168,514	3,035,334	73,933,810
<b>Debt Service</b>				
<b>Judicial</b>				
Superior Court	24,000	23,306	694	25,249
<b>Public Safety</b>				
Sheriff and Jail	247,000	245,837	1,163	0
Emergency Medical Services	27,000	26,114	886	0
<b>Housing and Development</b>				
Economic Development	2,830,000	2,821,737	8,263	0
Total Debt Service	3,128,000	3,116,994	11,006	25,249
Total Expenditures	\$ 81,331,848	\$ 78,285,508	\$ 3,046,340	\$ 73,959,059

## ***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.

Radio System M&O Fund – This fund is used to account for monies collected from other local governments. These monies are remitted to the County to offset the cost of maintenance and operations of the County radio system.

**BARTOW COUNTY, GEORGIA  
DRUG ABUSE EDUCATION  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 270,477	\$ 220,379
Intergovernmental receivables	<u>858</u>	<u>2,885</u>
	<u><u>\$ 271,335</u></u>	<u><u>\$ 223,264</u></u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 2,000	\$ 2,905
 <b>FUND BALANCES</b>		
Restricted for Judicial	<u>269,335</u>	<u>220,359</u>
 <b>Total liabilities and fund balances</b>	<u><u>\$ 271,335</u></u>	<u><u>\$ 223,264</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, 2018  
(With comparative actual amounts for the year ended December 31, 2017)**

	<b>2018</b>			<b>2017</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 115,000	\$ 109,414	\$ (5,586)	\$ 112,004
<b>Total revenues</b>	<u>115,000</u>	<u>109,414</u>	<u>(5,586)</u>	<u>112,004</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Contract services	<u>100,000</u>	<u>53,438</u>	<u>46,562</u>	<u>55,002</u>
Excess (deficiency) of revenues over (under) expenditures	15,000	55,976	40,976	57,002
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(15,000)</u>	<u>(7,000)</u>	<u>8,000</u>	<u>(22,147)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	48,976	48,976	34,855
Fund balance, January 1	<u>0</u>	<u>220,359</u>	<u>220,359</u>	<u>185,504</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 269,335</u></u>	<u><u>\$ 269,335</u></u>	<u><u>\$ 220,359</u></u>

**BARTOW COUNTY, GEORGIA  
CRIME VICTIMS ASSISTANCE  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,025	\$ 5,415
Intergovernmental receivables	<u>3,390</u>	<u>3,901</u>
	<u>\$ 5,415</u>	<u>\$ 9,316</u>
 <b>FUND BALANCES</b>		
Restricted for Judicial	<u>\$ 5,415</u>	<u>\$ 9,316</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, 2018  
(With comparative actual amounts for the year ended December 31, 2017)**

	<b>2018</b>			<b>2017</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 105,000	\$ 101,099	\$ (3,901)	\$ 102,447
<b>EXPENDITURES</b>				
Current				
Judicial	0	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	105,000	101,099	(3,901)	102,447
Other financing sources (uses)				
Transfers in (out)				
General Fund	(105,000)	(105,000)	0	(101,913)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(3,901)	(3,901)	534
Fund balance, January 1	0	9,316	9,316	8,782
<b>Fund balances, December 31</b>	<b>\$ 0</b>	<b>\$ 5,415</b>	<b>\$ 5,415</b>	<b>\$ 9,316</b>

**BARTOW COUNTY, GEORGIA  
EMERGENCY TELEPHONE  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 722,590	\$ 737,574
Accounts receivable	381,437	261,573
Intergovernmental receivable	8,176	0
Due from other funds	9,333	9,332
Prepaid items	<u>197,968</u>	<u>189,347</u>
<b>Total assets</b>	<u><u>\$ 1,319,504</u></u>	<u><u>\$ 1,197,826</u></u>
<b>LIABILITIES</b>		
Accounts payable	\$ 165	\$ 4,368
Accrued salaries and payroll liabilities	<u>49,080</u>	<u>44,930</u>
<b>Total liabilities</b>	<u>49,245</u>	<u>49,298</u>
<b>FUND BALANCES</b>		
Nonspendable prepaid items	197,968	189,347
Assigned for Public Safety	<u>1,072,291</u>	<u>959,181</u>
<b>Total fund balances</b>	<u>1,270,259</u>	<u>1,148,528</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 1,319,504</u></u>	<u><u>\$ 1,197,826</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, 2018**  
*(With comparative actual amounts for the year ended December 31, 2017)*

	<b>2018</b>			<b>2017</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Charges for services	\$ 1,788,000	\$ 1,759,654	\$ (28,346)	\$ 1,689,693
Intergovernmental	0	61,360	61,360	55,810
Other	115,000	55,995	(59,005)	55,995
<b>Total revenues</b>	<b>1,903,000</b>	<b>1,877,009</b>	<b>(25,991)</b>	<b>1,801,498</b>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Personal services	1,573,500	1,564,098	9,402	1,729,160
Contract services	569,500	431,952	137,548	236,049
Materials and supplies	10,500	9,228	1,272	6,772
<b>Total expenditures</b>	<b>2,153,500</b>	<b>2,005,278</b>	<b>148,222</b>	<b>1,971,981</b>
Excess (deficiency) of revenues over (under) expenditures	(250,500)	(128,269)	122,231	(170,483)
Other financing sources (uses)				
Transfers in (out)				
General Fund	250,500	250,000	(500)	385,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	121,731	121,731	214,517
Fund balance, January 1	0	1,148,528	1,148,528	934,011
<b>Fund balances, December 31</b>	<b>\$ 0</b>	<b>\$ 1,270,259</b>	<b>\$ 1,270,259</b>	<b>\$ 1,148,528</b>

**BARTOW COUNTY, GEORGIA  
JUVENILE SUPERVISION  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 79,104	\$ 74,734
	<u>79,104</u>	<u>74,734</u>
 <b>FUND BALANCES</b>		
Restricted for Judicial	\$ 79,104	\$ 74,734
	<u>79,104</u>	<u>74,734</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, 2018  
(With comparative actual amounts for the year ended December 31, 2017)**

	<b>2018</b>			<b>2017</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 8,000	\$ 10,366	\$ 2,366	\$ 4,826
<b>Total revenues</b>	<u>8,000</u>	<u>10,366</u>	<u>2,366</u>	<u>4,826</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Contract services	<u>8,000</u>	<u>5,996</u>	<u>2,004</u>	<u>829</u>
<b>Total expenditures</b>	<u>8,000</u>	<u>5,996</u>	<u>2,004</u>	<u>829</u>
Excess (deficiency) of revenues over (under) expenditures	0	4,370	4,370	3,997
Fund balance, January 1	<u>0</u>	<u>74,734</u>	<u>74,734</u>	<u>70,737</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 79,104</u></u>	<u><u>\$ 79,104</u></u>	<u><u>\$ 74,734</u></u>

**BARTOW COUNTY, GEORGIA  
COUNTY JAIL  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 513	\$ 9,013
Intergovernmental receivable	<u>7,031</u>	<u>8,917</u>
<b>Total assets</b>	<u><u>\$ 7,544</u></u>	<u><u>\$ 17,930</u></u>
 <b>FUND BALANCES</b>		
Restricted for Public Safety	<u><u>\$ 7,544</u></u>	<u><u>\$ 17,930</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, 2018**  
*(With comparative actual amounts for the year ended December 31, 2017)*

	<b>2018</b>			<b>2017</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Charges for services	\$ 215,000	\$ 204,614	\$ (10,386)	\$ 214,828
<b>Total revenues</b>	<u>215,000</u>	<u>204,614</u>	<u>(10,386)</u>	<u>214,828</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	215,000	204,614	(10,386)	214,828
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(215,000)</u>	<u>(215,000)</u>	<u>0</u>	<u>(205,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(10,386)	(10,386)	9,828
Fund balance, January 1	<u>0</u>	<u>17,930</u>	<u>17,930</u>	<u>8,102</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 7,544</u></u>	<u><u>\$ 7,544</u></u>	<u><u>\$ 17,930</u></u>

**BARTOW COUNTY, GEORGIA  
HOTEL/MOTEL TAX  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 155,804	\$ 113,512
Taxes receivable	<u>121,645</u>	<u>102,870</u>
<b>Total assets</b>	<u><u>\$ 277,449</u></u>	<u><u>\$ 216,382</u></u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 162,176	\$ 141,031
 <b>FUND BALANCES</b>		
Assigned for Housing and Development	<u>115,273</u>	<u>75,351</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 277,449</u></u>	<u><u>\$ 216,382</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, 2018**  
*(With comparative actual amounts for the year ended December 31, 2017)*

	<b>2018</b>			<b>2017</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Hotel/motel taxes	\$ 1,660,000	\$ 1,695,824	\$ 35,824	\$ 1,447,729
<b>Total revenues</b>	<u>1,660,000</u>	<u>1,695,824</u>	<u>35,824</u>	<u>1,447,729</u>
<b>EXPENDITURES</b>				
Current				
Housing and Development	<u>1,060,000</u>	<u>1,055,902</u>	<u>4,098</u>	<u>903,734</u>
<b>Total expenditures</b>	<u>1,060,000</u>	<u>1,055,902</u>	<u>4,098</u>	<u>903,734</u>
Excess (deficiency) of revenues over (under) expenditures	600,000	639,922	39,922	543,995
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(600,000)</u>	<u>(600,000)</u>	<u>0</u>	<u>(500,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	39,922	39,922	43,995
Fund balance, January 1	<u>0</u>	<u>75,351</u>	<u>75,351</u>	<u>31,356</u>
<b>Fund balances, December 31</b>	<u>\$ 0</u>	<u>\$ 115,273</u>	<u>\$ 115,273</u>	<u>\$ 75,351</u>

**BARTOW COUNTY, GEORGIA  
LAW ENFORCEMENT CONFISCATED ASSETS  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	<u>\$ 681,142</u>	<u>\$ 720,227</u>
 <b>LIABILITIES</b>		
Due to other agencies	\$ 189,815	\$ 133,967
 <b>FUND BALANCES</b>		
Restricted for Public Safety	<u>491,327</u>	<u>586,260</u>
 <b>Total liabilities and fund balances</b>	<u><u>\$ 681,142</u></u>	<u><u>\$ 720,227</u></u>

**BARTOW COUNTY, GEORGIA**  
**LAW ENFORCEMENT CONFISCATED ASSETS**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2018**  
*(With comparative actual amounts for the year ended December 31, 2017)*

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 358,797	\$ 183,804	\$ (174,993)	\$ 360,839
Interest	0	1,813	1,813	774
<b>Total revenues</b>	<u>358,797</u>	<u>185,617</u>	<u>(173,180)</u>	<u>361,613</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Contract services	358,797	51,996	306,801	47,401
Materials and supplies	0	94,679	(94,679)	112,216
Capital outlay	0	36,942	(36,942)	35,400
Payments to others	0	96,933	(96,933)	84,637
<b>Total expenditures</b>	<u>358,797</u>	<u>280,550</u>	<u>78,247</u>	<u>279,654</u>
Excess (deficiency) of revenues over (under) expenditures	0	(94,933)	(94,933)	81,959
Fund balance, January 1	<u>0</u>	<u>586,260</u>	<u>586,260</u>	<u>504,301</u>
<b>Fund balances, December 31</b>	<u>\$ 0</u>	<u>\$ 491,327</u>	<u>\$ 491,327</u>	<u>\$ 586,260</u>

**BARTOW COUNTY, GEORGIA  
INMATE WELFARE  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	<u>\$ 264,320</u>	<u>\$ 138,510</u>
 <b>LIABILITIES</b>		
Due to other funds	\$ 9,459	\$ 8,803
 <b>FUND BALANCES</b>		
Restricted for Public Safety	<u>254,861</u>	<u>129,707</u>
 <b>Total liabilities and fund balances</b>	<u><u>\$ 264,320</u></u>	<u><u>\$ 138,510</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, 2018**  
*(With comparative actual amounts for the year ended December 31, 2017)*

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Charges for services	\$ 225,000	\$ 349,774	\$ 124,774	\$ 320,738
<b>Total revenues</b>	<u>225,000</u>	<u>349,774</u>	<u>124,774</u>	<u>320,738</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Personal services	225,000	65,066	159,934	55,101
Contract services	0	31,534	(31,534)	16,156
Materials and supplies	0	78,725	(78,725)	86,169
Capital outlay	<u>0</u>	<u>49,295</u>	<u>(49,295)</u>	<u>93,339</u>
<b>Total expenditures</b>	<u>225,000</u>	<u>224,620</u>	<u>380</u>	<u>250,765</u>
Excess (deficiency) of revenues over (under) expenditures	0	125,154	125,154	69,973
Other financing sources (uses)				
Sale of capital assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	125,154	125,154	72,973
Fund balance, January 1	<u>0</u>	<u>129,707</u>	<u>129,707</u>	<u>56,734</u>
<b>Fund balances, December 31</b>	<u>\$ 0</u>	<u>\$ 254,861</u>	<u>\$ 254,861</u>	<u>\$ 129,707</u>

**BARTOW COUNTY, GEORGIA  
LAW LIBRARY  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 35,170	\$ 18,121
	<u>                    </u>	<u>                    </u>
<b>LIABILITIES</b>		
Due to other funds	\$ 807	\$ 807
	<u>                    </u>	<u>                    </u>
<b>FUND BALANCES</b>		
Restricted for Judicial	34,363	17,314
	<u>                    </u>	<u>                    </u>
<b>Total liabilities and fund balances</b>	<u>\$ 35,170</u>	<u>\$ 18,121</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, 2018**  
*(With comparative actual amounts for the year ended December 31, 2017)*

	<b>2018</b>			<b>2017</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 75,000	\$ 46,551	\$ (28,449)	\$ 44,673
<b>Total revenues</b>	<u>75,000</u>	<u>46,551</u>	<u>(28,449)</u>	<u>44,673</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Personal services	0	3,230	(3,230)	3,230
Materials and supplies	75,000	26,272	48,728	45,643
<b>Total expenditures</b>	<u>75,000</u>	<u>29,502</u>	<u>45,498</u>	<u>48,873</u>
Excess (deficiency) of revenues over (under) expenditures	0	17,049	17,049	(4,200)
Fund balance, January 1	<u>0</u>	<u>17,314</u>	<u>17,314</u>	<u>21,514</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 34,363</u></u>	<u><u>\$ 34,363</u></u>	<u><u>\$ 17,314</u></u>

**BARTOW COUNTY, GEORGIA  
DISTRICT ATTORNEY  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$     26,626	\$     43,967
	<u>                  </u>	<u>                  </u>
 <b>FUND BALANCES</b>		
Restricted for Judicial	\$     26,626	\$     43,967
	<u>                  </u>	<u>                  </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, 2018**  
*(With comparative actual amounts for the year ended December 31, 2017)*

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 80,000	\$ 61,936	\$ (18,064)	\$ 74,144
<b>Total revenues</b>	<u>80,000</u>	<u>61,936</u>	<u>(18,064)</u>	<u>74,144</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Contract services	80,000	42,399	37,601	43,529
Materials and supplies	0	0	0	6,291
Capital outlay	0	18,283	(18,283)	14,394
Payments to others	<u>0</u>	<u>18,595</u>	<u>(18,595)</u>	<u>0</u>
<b>Total expenditures</b>	<u>80,000</u>	<u>79,277</u>	<u>723</u>	<u>64,214</u>
Excess (deficiency) of revenues over (under) expenditures	0	(17,341)	(17,341)	9,930
Other financing sources (uses)				
Sale of capital assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,323</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(17,341)	(17,341)	12,253
Fund balance, January 1	<u>0</u>	<u>43,967</u>	<u>43,967</u>	<u>31,714</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 26,626</u></u>	<u><u>\$ 26,626</u></u>	<u><u>\$ 43,967</u></u>

**BARTOW COUNTY, GEORGIA  
 MULTIPLE GRANTS  
 SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>	\$ <u>0</u>	\$ <u>0</u>
 <b>LIABILITIES AND FUND BALANCES</b>	 \$ <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, 2018**  
*(With comparative actual amounts for the year ended December 31, 2017)*

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 500,000
<b>Total revenues</b>	0	0	0	500,000
<b>EXPENDITURES</b>				
Current				
Health and Welfare				
Payments to others	0	0	0	500,000
<b>Total expenditures</b>	0	0	0	500,000
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
<b>Fund balances, December 31</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**BARTOW COUNTY, GEORGIA  
CLERK OF COURT TECHNOLOGY  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 131,476	\$ 99,761
	<u>                    </u>	<u>                    </u>
 <b>FUND BALANCES</b>		
Restricted for Judicial	\$ 131,476	\$ 99,761
	<u>                    </u>	<u>                    </u>

**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, 2018  
(With comparative actual amounts for the year ended December 31, 2017)**

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 60,000	\$ 62,172	\$ 2,172	\$ 61,338
<b>Total revenues</b>	<u>60,000</u>	<u>62,172</u>	<u>2,172</u>	<u>61,338</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Contract services	60,000	28,647	31,353	50,016
Materials and supplies	0	1,810	(1,810)	38,076
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,305</u>
<b>Total expenditures</b>	<u>60,000</u>	<u>30,457</u>	<u>29,543</u>	<u>140,397</u>
Excess (deficiency) of revenues over (under) expenditures	0	31,715	31,715	(79,059)
Fund balance, January 1	<u>0</u>	<u>99,761</u>	<u>99,761</u>	<u>178,820</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 131,476</u></u>	<u><u>\$ 131,476</u></u>	<u><u>\$ 99,761</u></u>

**BARTOW COUNTY, GEORGIA  
RADIO SYSTEM M&O  
SPECIAL REVENUE FUND  
BALANCE SHEET  
December 31, 2018**

**ASSETS**

Intergovernmental receivable	\$ 10,920
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**LIABILITIES**

Due to other funds	\$ 10,233
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**FUND BALANCES**

Restricted for Public Safety	687
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<b>Total liabilities and fund balances</b>	<b>\$ 10,920</b>
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**BARTOW COUNTY, GEORGIA**  
**RADIO SYSTEM M&O**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Intergovernmental	\$ 100,000	\$ 10,920	\$ (89,080)
<b>Total revenues</b>	<u>100,000</u>	<u>10,920</u>	<u>(89,080)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety			
Contract services	187,500	12,075	175,425
Materials and supplies	12,500	12,238	262
<b>Total expenditures</b>	<u>200,000</u>	<u>24,313</u>	<u>175,687</u>
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(13,393)	86,607
Other financing sources (uses)			
Transfers in (out)			
General Fund	<u>100,000</u>	<u>14,080</u>	<u>(85,920)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	687	687
Fund balance, January 1	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 687</u></u>	<u><u>\$ 687</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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,386,385	\$ 1,302,618
	<u>                    </u>	<u>                    </u>
<b>LIABILITIES</b>		
Due to other funds	\$ 786,148	\$ 702,381
	<u>                    </u>	<u>                    </u>
<b>FUND BALANCES</b>		
Assigned for debt service	600,237	600,237
	<u>                    </u>	<u>                    </u>
<b>Total liabilities and fund balances</b>	<u>\$ 1,386,385</u>	<u>\$ 1,302,618</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, 2018**  
*(With comparative actual amounts for the year ended December 31, 2017)*

	2018			2017
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
<b>Total revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Other financing sources (uses)				
Transfers in (out)				
General Fund	0	0	0	(250,000)
Solid Waste Fund	0	0	0	(62,984)
<b>Total other financing         sources (uses)</b>	0	0	0	(312,984)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0	(312,984)
Fund balances, January 1	0	600,237	600,237	913,221
<b>Fund balances, December 31</b>	<u>\$ 0</u>	<u>\$ 600,237</u>	<u>\$ 600,237</u>	<u>\$ 600,237</u>

**BARTOW COUNTY, GEORGIA**  
**GMA COPS**  
**DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 40,000	\$ 40,000
Investments	1,028,446	1,112,309
Due from other funds	<u>786,148</u>	<u>702,381</u>
<b>Total assets</b>	<u><u>\$ 1,854,594</u></u>	<u><u>\$ 1,854,690</u></u>
<b>LIABILITIES</b>		
Other liabilities	\$ 51	\$ 51
<b>FUND BALANCES</b>		
Restricted for debt service	<u>1,854,543</u>	<u>1,854,639</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 1,854,594</u></u>	<u><u>\$ 1,854,690</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, 2018**  
*(With comparative actual amounts for the year ended December 31, 2017)*

	<b>2018</b>			<b>2017</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Interest	\$ 25,000	\$ 24,596	\$ (404)	\$ 32,591
<b>Total revenues</b>	<u>25,000</u>	<u>24,596</u>	<u>(404)</u>	<u>32,591</u>
<b>EXPENDITURES</b>				
Debt Service				
Interest	<u>25,000</u>	<u>24,692</u>	<u>308</u>	<u>18,631</u>
<b>Total expenditures</b>	<u>25,000</u>	<u>24,692</u>	<u>308</u>	<u>18,631</u>
Excess (deficiency) of revenues over (under) expenditures	0	(96)	(96)	13,960
Fund balances, January 1	<u>0</u>	<u>1,854,639</u>	<u>1,854,639</u>	<u>1,840,679</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 1,854,543</u></u>	<u><u>\$ 1,854,543</u></u>	<u><u>\$ 1,854,639</u></u>

**BARTOW COUNTY, GEORGIA**  
**2014 SPLOST**  
**DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,532,808	\$ 1,764,517
Investments	<u>2,522,940</u>	<u>3,500,000</u>
<b>Total assets</b>	<u><u>\$ 5,055,748</u></u>	<u><u>\$ 5,264,517</u></u>
<b>FUND BALANCES</b>		
Restricted for debt service	<u><u>\$ 5,055,748</u></u>	<u><u>\$ 5,264,517</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, 2018**  
**(With comparative actual amounts for the year ended December 31, 2017)**

	<b>2018</b>			<b>2017</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Interest	\$ 17,000	\$ 38,516	\$ 21,516	\$ 13,426
<b>Total revenues</b>	<u>17,000</u>	<u>38,516</u>	<u>21,516</u>	<u>13,426</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal	5,035,000	5,035,000	0	4,910,000
Interest	<u>602,975</u>	<u>602,285</u>	<u>690</u>	<u>776,010</u>
<b>Total expenditures</b>	<u>5,637,975</u>	<u>5,637,285</u>	<u>690</u>	<u>5,686,010</u>
Excess (deficiency) of revenues over (under) expenditures	(5,620,975)	(5,598,769)	22,206	(5,672,584)
Other financing sources (uses)				
Transfers in (out)				
2014 SPLOST Fund	<u>5,620,975</u>	<u>5,390,000</u>	<u>(230,975)</u>	<u>6,360,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(208,769)	(208,769)	687,416
Fund balances, January 1	<u>0</u>	<u>5,264,517</u>	<u>5,264,517</u>	<u>4,577,101</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 5,055,748</u></u>	<u><u>\$ 5,055,748</u></u>	<u><u>\$ 5,264,517</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.

**BARTOW COUNTY, GEORGIA**  
**2003 SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 808,745	\$ 694,674
Intergovernmental receivables	<u>0</u>	<u>38,003</u>
<b>Total assets</b>	<u><u>\$ 808,745</u></u>	<u><u>\$ 732,677</u></u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 950	\$ 37,269
 <b>FUND BALANCES</b>		
Restricted for capital outlay	<u>807,795</u>	<u>695,408</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 808,745</u></u>	<u><u>\$ 732,677</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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Intergovernmental	\$ 588,898	\$ 208,110
Interest	<u>1,095</u>	<u>1,892</u>
<b>Total revenues</b>	<u>589,993</u>	<u>210,002</u>
<b>EXPENDITURES</b>		
Capital outlay		
General Government		
Other General Government	170	0
Public Works		
Highways and Streets	<u>477,436</u>	<u>787,029</u>
<b>Total expenditures</b>	<u>477,606</u>	<u>787,029</u>
Excess (deficiency) of revenues over (under) expenditures	112,387	(577,027)
Fund balances, January 1	<u>695,408</u>	<u>1,272,435</u>
<b>Fund balances, December 31</b>	<u><u>\$ 807,795</u></u>	<u><u>\$ 695,408</u></u>

**BARTOW COUNTY, GEORGIA**  
**2007 SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,505,998	\$ 2,775,359
	<u>2,505,998</u>	<u>2,775,359</u>
 <b>FUND BALANCES</b>		
Restricted for capital outlay	\$ 2,505,998	\$ 2,775,359
	<u>2,505,998</u>	<u>2,775,359</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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Interest	\$ 1,049	\$ 1,172
<b>Total revenues</b>	<u>1,049</u>	<u>1,172</u>
<b>EXPENDITURES</b>		
Capital outlay		
General Government		
Other General Government	558	0
Public Safety		
Fire	27,793	40,880
Public Works		
Highways and Streets	0	306
Culture and Recreation		
Parks and Recreation	<u>242,059</u>	<u>107,247</u>
<b>Total expenditures</b>	<u>270,410</u>	<u>148,433</u>
Excess (deficiency) of revenues over (under) expenditures	(269,361)	(147,261)
Fund balances, January 1	<u>2,775,359</u>	<u>2,922,620</u>
<b>Fund balances, December 31</b>	<u><u>\$ 2,505,998</u></u>	<u><u>\$ 2,775,359</u></u>

**BARTOW COUNTY, GEORGIA**  
**2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 12,457,672	\$ 9,463,611
Investments	0	372,824
Receivables (net)		
Accounts	109,147	0
Intergovernmental	1,299,390	0
Taxes	<u>2,333,107</u>	<u>2,187,964</u>
<b>Total assets</b>	<u><u>\$ 16,199,316</u></u>	<u><u>\$ 12,024,399</u></u>
<b>LIABILITIES</b>		
Payables		
Accounts	\$ 1,567,687	\$ 79,427
Intergovernmental	<u>1,076,607</u>	<u>927,096</u>
<b>Total liabilities</b>	<u>2,644,294</u>	<u>1,006,523</u>
<b>FUND BALANCES</b>		
Restricted for Public Works	1,790,050	0
Restricted for capital outlay	<u>11,764,972</u>	<u>11,017,876</u>
<b>Total fund balances</b>	<u>13,555,022</u>	<u>11,017,876</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 16,199,316</u></u>	<u><u>\$ 12,024,399</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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Taxes	\$ 21,862,734	\$ 19,654,970
Intergovernmental	19,429,289	906,808
Investment income	2,213	20,667
Contributions	1,791,000	0
Total revenues	<u>43,085,236</u>	<u>20,582,445</u>
<b>EXPENDITURES</b>		
Capital Outlay		
General Government		
Public Buildings	0	59,550
Other General Government	1,940	0
Public Safety		
Fire	109,056	0
Animal Control	32,866	228,836
E-911	5,706,547	5,554,523
Public Works		
Highways and Streets	19,817,358	1,036,489
Health and Welfare		
Health Department	15,892	34,616
Senior Citizens Services	0	55,428
Culture and Recreation		
Parks and Recreation	64,153	419,205
Libraries	23,400	26,600
Debt service		
Economic Development	5,474,712	851,401
Intergovernmental	4,836,762	4,131,381
Total expenditures	<u>36,082,686</u>	<u>12,398,029</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,002,550</u>	<u>8,184,416</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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Other financing sources (uses)		
Transfers in (out)		
2014 SPLOST Debt Service Fund	\$ (5,390,000)	\$ (6,360,000)
Water and Sewer Enterprise Fund	(108,551)	(393,620)
Solid Waste Enterprise Fund	(15,150)	(2,607,589)
Sale of capital assets	109,147	0
Issuance of capital leases	939,150	0
Total other financing sources (uses)	<u>(4,465,404)</u>	<u>(9,361,209)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,537,146	(1,176,793)
Fund balances, January 1	<u>11,017,876</u>	<u>12,194,669</u>
<b>Fund balances, December 31</b>	<u><u>\$ 13,555,022</u></u>	<u><u>\$ 11,017,876</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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 17,800,100	\$ 15,978,637
Receivables		
Accounts (net)	1,851,041	1,817,890
Intergovernmental	551,574	1,564,370
Inventories	<u>468,659</u>	<u>404,417</u>
Total current assets	<u>20,671,374</u>	<u>19,765,314</u>
<b>Restricted assets</b>		
Construction Fund		
Cash and cash equivalents	2,903,737	2,191,239
Debt Redemption		
Cash and cash equivalents	624,665	615,289
Customer Deposits		
Cash and cash equivalents	<u>807,033</u>	<u>796,253</u>
Total restricted assets	<u>4,335,435</u>	<u>3,602,781</u>
<b>Capital assets</b>		
Land	5,216,826	4,603,388
Buildings	1,671,655	1,268,288
Distribution system	133,005,805	127,353,876
Vehicles and equipment	2,714,704	2,380,556
Construction in progress	5,790,307	2,740,294
Accumulated depreciation	<u>(46,944,130)</u>	<u>(43,979,689)</u>
Total capital assets (net of accumulated depreciation)	<u>101,455,167</u>	<u>94,366,713</u>
<b>Total assets</b>	<u>126,461,976</u>	<u>117,734,808</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources - pension	898,569	916,037
Deferred outflows of resources - OPEB	382,294	0
Deferred charges on refunding	<u>0</u>	<u>8,556</u>
<b>Total deferred outflows of resources</b>	<u>1,280,863</u>	<u>924,593</u>

**BARTOW COUNTY, GEORGIA**  
**WATER AND SEWER ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 893,716	\$ 529,566
Intergovernmental payables	13,641	32,730
Accrued salaries and payroll liabilities	58,948	58,205
Compensated absences	73,058	70,269
Claims and judgements payable	63,446	68,979
Due to other funds	486,349	448,302
Notes payable	454,585	304,324
Revenue bonds payable	961,525	944,631
	<u>3,005,268</u>	<u>2,457,006</u>
<b>Current liabilities payable from restricted assets</b>		
Retainages payable	437,701	132,995
Interest payable	86,190	99,920
Customer deposits	807,033	796,253
Revenue bonds payable	538,475	515,369
	<u>1,869,399</u>	<u>1,544,537</u>
<b>Long-term liabilities</b>		
Net pension liability	1,597,529	1,648,071
Net OPEB liability	6,319,112	1,992,855
Notes payable	10,554,239	4,048,536
Revenue bonds payable	6,331,274	7,880,603
	<u>24,802,154</u>	<u>15,570,065</u>
<b>Total liabilities</b>	<u>29,676,821</u>	<u>19,571,608</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources - pension	84,051	0
Deferred inflows of resources - OPEB	27,382	0
<b>Total deferred inflows of resources</b>	<u>111,433</u>	<u>0</u>
<b>NET POSITION</b>		
Net investment in capital assets	82,022,324	80,229,287
Restricted for capital outlay	2,903,737	2,191,239
Restricted for debt service	538,475	515,369
Unrestricted	12,490,049	16,151,898
<b>Total net position</b>	<u>\$ 97,954,585</u>	<u>\$ 99,087,793</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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>OPERATING REVENUES</b>		
Charges for sales and services		
Water sales	\$ 13,363,886	\$ 12,420,416
Sewer charges	4,573,055	3,902,568
Tap fees	108,313	101,430
Other	547,903	712,193
Other	118,322	119,976
<b>Total operating revenues</b>	<u>18,711,479</u>	<u>17,256,583</u>
<b>OPERATING EXPENSES</b>		
Costs of sales and services	10,879,587	8,909,958
Personal services	2,965,109	2,877,521
Depreciation	3,098,150	3,076,523
<b>Total operating expenses</b>	<u>16,942,846</u>	<u>14,864,002</u>
Operating income (loss)	<u>1,768,633</u>	<u>2,392,581</u>
Non-operating revenues (expenses)		
Interest revenue	55,202	54,726
Interest expense	(374,587)	(448,926)
Loss on disposal of capital assets	0	(556,676)
<b>Total non-operating revenues (expenses)</b>	<u>(319,385)</u>	<u>(950,876)</u>
Net income (loss) before capital contributions and transfers	<u>1,449,248</u>	<u>1,441,705</u>
Capital contributions		
Intergovernmental	183,482	0
Connection fees	811,858	715,422
Capital contributions	43,133	0
<b>Total capital contributions</b>	<u>1,038,473</u>	<u>715,422</u>
Net income (loss) before transfers	2,487,721	2,157,127
Transfers in (out)		
2014 SPLOST Fund	108,551	393,620
Change in net position	<u>2,596,272</u>	<u>2,550,747</u>
Net position, January 1 (original)	99,087,793	96,537,046
Prior period adjustments	(3,729,480)	0
Net position, January 1 (restated)	<u>95,358,313</u>	<u>96,537,046</u>
<b>Net position, December 31</b>	<u><u>\$ 97,954,585</u></u>	<u><u>\$ 99,087,793</u></u>

**BARTOW COUNTY, GEORGIA**  
**WATER AND SEWER ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 18,570,786	\$ 16,933,646
Payments to suppliers	(10,448,377)	(9,315,370)
Payments to employees	(2,668,735)	(2,663,447)
Other receipts	<u>118,322</u>	<u>119,976</u>
Net cash provided (used) by operating activities	<u>5,571,996</u>	<u>5,074,805</u>
<b>Cash flows from non-capital financing activities:</b>		
Receipts from other funds	<u>38,047</u>	<u>244,546</u>
<b>Cash flows from capital and related financing activities:</b>		
Receipts of capital contributions	854,991	715,422
Receipts from other funds	108,551	393,620
Receipts from other governments	1,747,852	0
Receipts of principal on notes receivable	0	112,500
Payments for acquisitions of capital assets	(9,593,859)	(1,880,349)
Payment of prior year capital related payables	(443,963)	(201,684)
Interest paid	(379,761)	(452,302)
Proceeds from promissory notes	6,408,714	381,747
Principal payments - promissory notes	(304,324)	(46,045)
Principal payments - bonds	<u>(1,460,000)</u>	<u>(1,420,000)</u>
Net cash provided (used) by capital and related financing activities	<u>(3,061,799)</u>	<u>(2,397,091)</u>
<b>Cash flows from investing activities:</b>		
Interest received	<u>5,873</u>	<u>5,397</u>
Net increase (decrease) in cash and cash equivalents	2,554,117	2,927,657
Cash and cash equivalents, January 1	<u>19,581,418</u>	<u>16,653,761</u>
<b>Cash and cash equivalents, December 31</b>	<u><u>\$ 22,135,535</u></u>	<u><u>\$ 19,581,418</u></u>

**BARTOW COUNTY, GEORGIA**  
**WATER AND SEWER ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ 1,768,633	\$ 2,392,581
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	3,098,150	3,076,523
(Increase) decrease in accounts receivable	(33,151)	(221,136)
(Increase) decrease in inventories	(64,242)	(1,862)
(Increase) decrease in deferred outflows of resources - pension	17,468	(214,636)
(Increase) decrease in deferred outflows of resources - OPEB	(250,600)	0
Increase (decrease) in accounts payable	520,074	(389,364)
Increase (decrease) in intergovernmental payable	(19,089)	(16,955)
Increase (decrease) in claims and judgements payable	(5,533)	2,769
Increase (decrease) in customer deposits	10,780	18,175
Increase (decrease) in accrued payroll liabilities	3,532	11,429
Increase (decrease) in net pension liability	(50,542)	260,671
Increase (decrease) in net OPEB liability	465,083	156,610
Increase (decrease) in deferred inflows of resources - pension	84,051	0
Increase (decrease) in deferred inflows of resources - OPEB	27,382	0
Total adjustments	<u>3,803,363</u>	<u>2,682,224</u>
Net cash provided (used) by operating activities	<u>\$ 5,571,996</u>	<u>\$ 5,074,805</u>
<b>Cash and cash equivalents reconciliation</b>		
Cash and cash equivalents	\$ 17,800,100	\$ 15,978,637
Construction Fund		
Cash and cash equivalents	2,903,737	2,191,239
Debt Redemption		
Cash and cash equivalents	624,665	615,289
Customer Deposits		
Cash and cash equivalents	<u>807,033</u>	<u>796,253</u>
Total cash and cash equivalents	<u>\$ 22,135,535</u>	<u>\$ 19,581,418</u>

**Noncash investing, capital, and financing activities:**

Increase in intergovernmental receivables through promissory notes from governments totaled \$551,574 and \$1,564,370 for the years ended December 31, 2018 and 2017, respectively.

Acquisition of capital assets through payables totaled \$592,745 and \$443,963 for the years ended December 31, 2018 and 2017, respectively.



**BARTOW COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 4,582,577	\$ 4,005,282
Accounts receivable (net)	839,172	797,126
Total current assets	<u>5,421,749</u>	<u>4,802,408</u>
<b>Capital assets</b>		
Land	1,179,659	1,179,659
Buildings	1,829,849	1,829,849
Land improvements	21,153,613	21,153,613
Vehicles and equipment	7,568,701	7,575,446
Construction in progress	15,150	0
Accumulated depreciation	<u>(17,736,813)</u>	<u>(17,516,242)</u>
Total capital assets (net of accumulated depreciation)	<u>14,010,159</u>	<u>14,222,325</u>
<b>Total assets</b>	<u>19,431,908</u>	<u>19,024,733</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources - pension	976,453	944,996
Deferred outflows of resources - OPEB	307,959	0
<b>Total deferred outflows of resources</b>	<u>1,284,412</u>	<u>944,996</u>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable	324,234	264,777
Accrued salaries and payroll liabilities	74,269	75,638
Compensated absences	63,672	74,961
Claims and judgements payable	78,760	57,154
Closure and post-closure care costs	17,429	8,968
Total current liabilities	<u>558,364</u>	<u>481,498</u>
<b>Noncurrent liabilities</b>		
Net pension liability	1,557,675	1,626,249
Net OPEB liability	5,090,396	1,651,223
Closure and post-closure care costs	7,849,555	7,462,716
Total noncurrent liabilities	<u>14,497,626</u>	<u>10,740,188</u>
<b>Total liabilities</b>	<u>15,055,990</u>	<u>11,221,686</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources - pension	169,193	0
Deferred inflows of resources - OPEB	22,058	0
<b>Total deferred inflows of resources</b>	<u>191,251</u>	<u>0</u>
<b>NET POSITION</b>		
Net investment in capital assets	14,010,159	14,222,325
Unrestricted	<u>(8,541,080)</u>	<u>(5,474,282)</u>
<b>Total net position</b>	<u>\$ 5,469,079</u>	<u>\$ 8,748,043</u>

**BARTOW COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**For the years ended December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>OPERATING REVENUES</b>		
Charges for sales and services		
Sanitation fees	\$ 5,684,147	\$ 5,604,648
Recycling fees	282,062	325,297
Other	3,569	910
<b>Total operating revenues</b>	<u>5,969,778</u>	<u>5,930,855</u>
<b>OPERATING EXPENSES</b>		
Costs of sales and services	1,714,857	1,892,288
Personal services	3,051,423	2,976,914
Depreciation	790,286	543,650
<b>Total operating expenses</b>	<u>5,556,566</u>	<u>5,412,852</u>
Operating income (loss)	413,212	518,003
Non-operating revenues (expenses)		
Gain (loss) on sale of capital assets	51,110	55,853
Net income (loss) before transfers	<u>464,322</u>	<u>573,856</u>
Transfers in (out)		
General Fund	(800,000)	(528,353)
Debt Service Fund	0	62,984
2014 SPLOST Fund	15,150	2,607,589
<b>Total transfers in (out)</b>	<u>(784,850)</u>	<u>2,142,220</u>
Change in net position	<u>(320,528)</u>	<u>2,716,076</u>
Net position, January 1 (original)	8,748,043	6,031,967
Prior period adjustments	(2,958,436)	0
Net position, January 1 (restated)	<u>5,789,607</u>	<u>6,031,967</u>
<b>Net position, December 31</b>	<u><u>\$ 5,469,079</u></u>	<u><u>\$ 8,748,043</u></u>

**BARTOW COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2018 and 2017**

	<b>2018</b>	<b>2017</b>
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 5,924,163	\$ 5,865,760
Payments to suppliers	(1,238,494)	(1,413,206)
Payments to employees	(2,800,083)	(2,720,033)
Other receipts	3,569	910
	<hr/>	<hr/>
Net cash provided (used) by operating activities	1,889,155	1,733,431
	<hr/>	<hr/>
<b>Cash flows from non-capital financing activities:</b>		
Payments to other funds	(800,000)	(497,245)
	<hr/>	<hr/>
<b>Cash flows from capital and related financing activities:</b>		
Receipts from other funds	15,150	2,607,589
Proceeds from sale of capital assets	51,110	55,853
Payments for acquisitions of capital assets	(578,120)	(3,137,978)
	<hr/>	<hr/>
Net cash provided (used) by capital and related financing activities	(511,860)	(474,536)
	<hr/>	<hr/>
Net increase (decrease) in cash and cash equivalents	577,295	761,650
	<hr/>	<hr/>
Cash and cash equivalents, January 1	4,005,282	3,243,632
	<hr/>	<hr/>
<b>Cash and cash equivalents, December 31</b>	<b>\$ 4,582,577</b>	<b>\$ 4,005,282</b>
	<hr/>	<hr/>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ 413,212	\$ 518,003
	<hr/>	<hr/>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	790,286	543,650
Landfill closure/post-closure costs	395,300	369,759
(Increase) decrease in accounts receivable	(42,046)	(64,185)
(Increase) decrease in deferred outflows of resources - pension	(31,457)	(259,044)
(Increase) decrease in deferred outflows of resources - OPEB	(201,873)	0
Increase (decrease) in accounts payable	59,457	105,137
Increase (decrease) in claims and judgements payable	21,606	4,186
Increase (decrease) in accrued payroll liabilities	(12,658)	19,094
Increase (decrease) in net pension liability	(68,574)	314,604
Increase (decrease) in net OPEB liability	374,651	182,227
Increase (decrease) in deferred inflows of resources - pension	169,193	0
Increase (decrease) in deferred inflows of resources - OPEB	22,058	0
	<hr/>	<hr/>
Total adjustments	1,475,943	1,215,428
	<hr/>	<hr/>
Net cash provided (used) by operating activities	<b>\$ 1,889,155</b>	<b>\$ 1,733,431</b>
	<hr/>	<hr/>

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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, 2018**

	<u>Tax Commissioner</u>	<u>Clerk of Superior Court</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 183,565	\$ 3,021,550
Taxes receivable, net	<u>3,063,938</u>	<u>0</u>
Total assets	<u><u>\$ 3,247,503</u></u>	<u><u>\$ 3,021,550</u></u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Due to others	<u><u>\$ 3,247,503</u></u>	<u><u>\$ 3,021,550</u></u>

<u>Sheriff</u>	<u>Probate Court</u>	<u>Juvenile Court</u>	<u>Magistrate Court</u>	<u>Totals</u>
\$ 193,743	\$ 61,099	\$ 9,710	\$ 35,232	\$ 3,504,899
0	0	0	0	3,063,938
<u>\$ 193,743</u>	<u>\$ 61,099</u>	<u>\$ 9,710</u>	<u>\$ 35,232</u>	<u>\$ 6,568,837</u>
<u>\$ 193,743</u>	<u>\$ 61,099</u>	<u>\$ 9,710</u>	<u>\$ 35,232</u>	<u>\$ 6,568,837</u>

**BARTOW COUNTY, GEORGIA**  
**AGENCY FUNDS**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**For the year ended December 31, 2018**

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
<b>TAX COMMISSIONER</b>				
ASSETS				
Cash and cash equivalents	\$ 253,424	\$ 123,047,395	\$ 123,117,254	\$ 183,565
Taxes receivable, net	2,709,371	63,234,179	62,879,612	3,063,938
Total	<u>\$ 2,962,795</u>	<u>\$ 186,281,574</u>	<u>\$ 185,996,866</u>	<u>\$ 3,247,503</u>
LIABILITIES				
Due to others	<u>\$ 2,962,795</u>	<u>\$ 186,281,574</u>	<u>\$ 185,996,866</u>	<u>\$ 3,247,503</u>
<b>CLERK OF SUPERIOR COURT</b>				
ASSETS				
Cash and cash equivalents	<u>\$ 2,124,498</u>	<u>\$ 8,680,550</u>	<u>\$ 7,783,498</u>	<u>\$ 3,021,550</u>
LIABILITIES				
Due to others	<u>\$ 2,124,498</u>	<u>\$ 8,680,550</u>	<u>\$ 7,783,498</u>	<u>\$ 3,021,550</u>
<b>SHERIFF</b>				
ASSETS				
Cash and cash equivalents	<u>\$ 172,465</u>	<u>\$ 1,904,411</u>	<u>\$ 1,883,133</u>	<u>\$ 193,743</u>
LIABILITIES				
Due to others	<u>\$ 172,465</u>	<u>\$ 1,904,411</u>	<u>\$ 1,883,133</u>	<u>\$ 193,743</u>
<b>PROBATE COURT</b>				
ASSETS				
Cash and cash equivalents	<u>\$ 57,851</u>	<u>\$ 2,029,658</u>	<u>\$ 2,026,410</u>	<u>\$ 61,099</u>
LIABILITIES				
Due to others	<u>\$ 57,851</u>	<u>\$ 2,029,658</u>	<u>\$ 2,026,410</u>	<u>\$ 61,099</u>
<b>JUVENILE COURT</b>				
ASSETS				
Cash and cash equivalents	<u>\$ 11,416</u>	<u>\$ 38,330</u>	<u>\$ 40,036</u>	<u>\$ 9,710</u>
LIABILITIES				
Due to others	<u>\$ 11,416</u>	<u>\$ 38,330</u>	<u>\$ 40,036</u>	<u>\$ 9,710</u>
<b>MAGISTRATE COURT</b>				
ASSETS				
Cash and cash equivalents	<u>\$ 28,081</u>	<u>\$ 661,676</u>	<u>\$ 654,525</u>	<u>\$ 35,232</u>
LIABILITIES				
Due to others	<u>\$ 28,081</u>	<u>\$ 661,676</u>	<u>\$ 654,525</u>	<u>\$ 35,232</u>
<b>TOTALS - ALL AGENCY FUNDS</b>				
ASSETS				
Cash and cash equivalents	\$ 2,647,735	\$ 136,362,020	\$ 135,504,856	\$ 3,504,899
Taxes receivable, net	2,709,371	63,234,179	62,879,612	3,063,938
Total	<u>\$ 5,357,106</u>	<u>\$ 199,596,199</u>	<u>\$ 198,384,468</u>	<u>\$ 6,568,837</u>
LIABILITIES				
Due to others	<u>\$ 5,357,106</u>	<u>\$ 199,596,199</u>	<u>\$ 198,384,468</u>	<u>\$ 6,568,837</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, 2018, 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 October 25, 2019. 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, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Bartow County, Georgia's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2018-001 through 2018-004 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Bartow County, Georgia's Responses to Findings**

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

### **Purpose of this Report**

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

*Rushton & Company, LLC*

Certified Public Accountants

Gainesville, Georgia

October 25, 2019

**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, 2018. 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, 2018.

## 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  
October 25, 2019

**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2018**

<b>Federal Grant/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass- Through Number</b>	<b>Expenditures</b>
<b>Department of Agriculture</b>			
Local Food Promotion Program	10.172	N/A	\$ 29,375
<b>Department of Defense</b>			
Passed through the Georgia Office of the State Treasurer: Payments to States in Lieu of Real Estate Taxes	12.112	FY2017	129,730
Donations / Loans of Obsolete DOD Property	12.700	N/A	172,171
<b>Total Department of Defense</b>			<b>301,901</b>
<b>Department of the Interior</b>			
Payments in Lieu of Taxes	15.226	N/A	42,738
<b>Department of Justice</b>			
Passed through the Georgia Criminal Justice Coordinating Council: Crime Victim Assistance	16.575	C15-8-374 C16-8-207 C17-8-170 C17-8-171	46,380 67,827 16,747 23,300
			154,254
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0329	27,875
Equitable Sharing Program	16.922	N/A	183,551
<b>Total Department of Justice</b>			<b>365,680</b>
<b>Department of Transportation</b>			
Highway Planning and Construction Cluster			
Passed through the Georgia Department of Transportation: Highway Planning and Construction	20.205	0015461-PLN PI#0012599	97,263 588,000
<b>Total Highway Planning and Construction Cluster</b>			<b>685,263</b>
Passed through the Georgia Department of Transportation Formula Grants for Rural Areas	20.509	T006041 T006102 T006136 T006226	22,619 21,077 166,286 153,348
			363,330

**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2018**

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass- Through Number	Expenditures
<b>Department of Transportation (continued)</b>			
Highway Safety Cluster			
Passed through the Georgia Governor's Office of Highway Safety:			
State and Community Highway Safety	20.600	GA-2018-402PT-026	\$ 72,291
		GA-2019-402PT-043	18,843
Total Highway Safety Cluster			<u>91,134</u>
<b>Total Department of Transportation</b>			<u>1,139,727</u>
<b>Department of the Treasury</b>			
Equitable Sharing Program	21.016	N/A	<u>53,691</u>
<b>Environmental Protection Agency</b>			
Clean Water State Revolving Fund Cluster			
Passed through the Georgia Environmental Finance Authority:			
Capitalization Grants for Clean Water State Revolving Funds	66.458	CW2016046	3,660,696
Drinking Water State Revolving Fund Cluster			
Passed through the Georgia Environmental Finance Authority:			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	DW2017003	3,299,591
<b>Total Environmental Protection Agency</b>			<u>6,960,287</u>
<b>Department of Health and Human Services</b>			
Aging Cluster			
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>111,187</u>
<b>Department of Homeland Security</b>			
Passed through the Georgia Emergency Management Agency:			
Hazard Mitigation Grant	97.039	HMGP4215-0010	<u>183,482</u>
Emergency Management Performance Grants	97.042	OEM17-008	6,074
		OEM18-008	19,155
			<u>25,229</u>
Homeland Security Grant Program	97.067	EMW-2017-SS-000015-S01	<u>32,000</u>
<b>Total Department of Homeland Security</b>			<u>240,711</u>
<b>Total Federal Awards</b>			<u>\$ 9,245,297</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, 2018**

**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, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

**2. Summary of Significant Accounting Policies**

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

**3. De Minimis Indirect Cost Rate**

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

**4. Payments to Subrecipients**

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

**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the year ended December 31, 2018**

**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?	None reported

**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:	
Clean Water State Revolving Fund Cluster	
66.458 Capitalization Grants for Clean Water State Revolving Funds	
Dollar threshold used to distinguish Between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the year ended December 31, 2018**

**2. Financial Statement Findings and Responses**

**2018-001**

*Condition:* While performing audit procedures at the Sheriff's Department, we noted instances where debit card transactions did not have supporting documentation. During our testing, we noted 10 of 24 (42%) transactions tested had no supporting documentation. While performing audit procedures on purchases with the County credit cards, we also noted 5 of 6 (83%) Sheriff's Department credit card transactions tested had no supporting documentation.

*Criteria:* Proper internal controls require that all transactions have supporting documentation.

*Cause:* Proper supporting documentation with documented business purpose is not being retained for debit and credit card transactions.

*Effect:* Failure to maintain adequate supporting documentation for financial transactions exposes the County's assets to a greater risk of loss due to fraud.

*Recommendation:* Supporting documentation with documented business purpose should be maintained for all debit and credit card transactions.

*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.

**2018-002**

*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.

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

*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.

**2018-003**

*Condition:* While performing audit procedures at Information Services, we noted instances where deposits were not made timely. GIS receipts were held for more than seven days before depositing in 4 of 15 (27%) of receipts tested.

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

*Cause:* Information Services staff is not delivering receipts to the Commissioner's Office for deposit weekly at a minimum.

**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the year ended December 31, 2018**

**2. Financial Statement Findings and Responses, continued**

**2018-003, continued**

*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.

**2018-004**

*Condition:* While reviewing policies and procedures at the Landfill, we noted voided receipts and customer account adjustments are not approved.

*Criteria:* Proper internal controls require that all transactions be properly approved.

*Cause:* Landfill management is not approving voided receipts and customer account adjustments in a timely manner.

*Effect:* Failure to maintain an appropriate approval process for voided receipts and customer account adjustments exposes the County's assets to a greater risk of loss due to fraud.

*Recommendation:* All voided receipts and customer account adjustments should have evidence of approval by management.

*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.

**3. Prior Year Audit Findings Follow-Ups**

**2017-001**

*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

**2017-002**

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

Corrected

**2017-003**

*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.

Corrected

**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the year ended December 31, 2018**

**3. Prior Year Audit Findings Follow-Ups, continued**

**2017-004**

*Condition:* While performing audit procedures at the Building and Planning department, we noted instances where deposits of occupational tax receipts were not made timely. Receipts were held for more than seven days before depositing in 7 of 25 (28%) receipts tested.

Corrected

**2017-005**

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

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, 2018**

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<b><u>2003 SPLOST</u></b>					
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	2,291,386	0	2,291,386
Public Safety Facilities - Fire	3,470,000	3,470,000	5,184,005	0	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	18,428,681	0	18,428,681
Debt Service	6,031,650	6,031,650	10,622,574	0	10,622,574
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>\$ 95,775,487</u>	<u>\$ 0</u>	<u>\$ 95,775,487</u>
Total Expenditures of the 2003 SPLOST Capital Projects Fund				\$ 477,606	
Expenditures Financed by Other Revenues				(477,606)	
				<u>\$ 0</u>	

NOTE: Prior years expenditures for Roads and Bridges has been reduced \$111,292 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, 2018**

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<b><u>2007 SPLOST</u></b>					
Water and Sewer	\$ 30,100,000	\$ 30,100,000	\$ 4,697,836	\$ 0	\$ 4,697,836
Public Safety Equipment	400,000	400,000	450,617	0	450,617
Public Safety Facilities - Fire	9,200,000	9,200,000	4,984,372	27,793	5,012,165
Public Safety Facilities	33,000,000	33,000,000	34,316,409	0	34,316,409
Recreation	250,000	250,000	1,288,205	242,059	1,530,264
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	924,253	0	924,253
Roads and Bridges	34,150,000	34,150,000	5,203,635	558	5,204,193
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>\$ 129,973,416</u>	<u>\$ 270,410</u>	<u>\$ 130,243,826</u>

**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS FINANCED WITH SPECIAL**  
**PURPOSE LOCAL OPTION SALES TAX**  
**For the year ended December 31, 2018**

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<b>2014 SPLOST</b>					
Water and Sewer	\$ 37,244,350	\$ 37,244,350	\$ 2,254,635	\$ 126,232	\$ 2,380,867
Animal Control	269,500	269,500	231,419	34,845	266,264
Building Maintenance	600,500	600,500	345,770	2,586	348,356
Information Technology	590,350	590,350	873,138	6,529	879,667
Geographic Information System	799,500	799,500	0	0	0
E-911	744,500	744,500	294,563	2,203	296,766
EMA Warning Sirens	319,500	319,500	94,428	706	95,134
EMS Ambulances	2,469,500	2,469,500	1,037,374	7,757	1,045,131
Engineering	4,204,500	4,204,500	707,005	5,287	712,292
Facilities Improvement	869,500	869,500	1,630,155	12,190	1,642,345
Fire Department Proj. and Equip.	7,219,500	7,219,500	3,778,110	138,133	3,916,243
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	18,815,057	532,699	19,347,756
Health Dept. Fac. and Equip.	1,069,500	1,069,500	220,421	17,660	238,081
Greenspace	2,000,000	2,000,000	0	0	0
Recreation	6,034,750	6,034,750	5,710,005	107,337	5,817,342
Community Center	1,034,750	1,034,750	0	0	0
Senior Center Vehicle	339,500	339,500	78,247	585	78,832
Sheriff's Department Vehicles	2,000,000	2,000,000	1,825,895	13,654	1,839,549
Solid Waste	2,969,500	2,969,500	2,882,018	21,552	2,903,570
Library System Books and Equip.	1,269,500	1,269,500	251,002	25,454	276,456
Landfill Expansion	12,500,000	12,500,000	7,212,806	69,122	7,281,928
Radio System / Communication	15,000,000	15,000,000	10,558,724	5,718,687	16,277,411
Industrial Park	13,073,354	13,073,354	9,787,824	5,589,306	15,377,130
City of Adairsville	8,932,000	8,932,000	2,788,662	801,764	3,590,426
City of Cartersville	27,822,796	27,822,796	10,162,980	2,650,918	12,813,898
City of Emerson	3,792,250	3,792,250	1,183,979	340,404	1,524,383
City of Euahlee	7,950,250	7,950,250	2,482,150	713,640	3,195,790
City of Kingston	1,838,375	1,838,375	573,961	165,018	738,979
City of White	1,838,375	1,838,375	573,961	165,018	738,979
Total	<u>\$ 220,000,000</u>	<u>\$ 220,000,000</u>	<u>\$ 86,354,289</u>	<u>\$ 17,269,286</u>	<u>\$ 103,623,575</u>
Transfers to the Water and Sewer Fund and Solid Waste Fund				(123,701)	
				<u>\$ 17,145,585</u>	
Total Expenditures of the 2014 SPLOST Capital Projects Fund				\$ 36,082,686	
Interest Paid from the 2014 SPLOST Debt Service Fund				602,285	
Expenditures Financed by Other Revenues and Other Financing Sources				(19,539,386)	
				<u>\$ 17,145,585</u>	

NOTE: Prior years expenditures for Landfill Expansion has been reduced \$939,150 to reflect expenditures financed by other financing sources that were received in the current year.

\* 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, 2018**

<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	07/01/17 to 06/30/18	42700-93-181800009	\$ 48,500	\$ 25,326	\$ 25,326	\$ 0
DHS Operating Grant - Family Connection	07/01/18 to 06/30/19	42700-93-181800009	50,000	24,277	24,277	12,271
DHS / Transit Alliance Group	07/01/17 to 06/30/18	FY2018	120,306	54,411	54,411	0
DHS / Transit Alliance Group	07/01/18 to 06/30/19	FY2019	<u>127,355</u>	<u>56,776</u>	<u>56,776</u>	<u>15,131</u>
Total			<u><u>\$ 346,161</u></u>	<u><u>\$ 160,790</u></u>	<u><u>\$ 160,790</u></u>	<u><u>\$ 27,402</u></u>

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