

***BARTOW COUNTY, GEORGIA***

***Annual Financial Report***

***For the year ended December 31, 2020***

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**BARTOW COUNTY, GEORGIA**  
**ANNUAL FINANCIAL REPORT**  
*For the year ended December 31, 2020*

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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, 2020, and the related notes to the financial statements, which collectively comprise Bartow County, Georgia'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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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, 2020, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparison of the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information on pages 4 through 14 and 90 through 95, 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 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, 2019, which are not presented with the accompanying financial statements. In our report dated May 8, 2020, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bartow County's basic financial statements as a whole.



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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2021, 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, Georgia's internal control over financial reporting and compliance.

*Rushton, LLC*

Certified Public Accountants

Gainesville, Georgia  
October 8, 2021

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# BARTOW COUNTY

Steve Taylor, Sole Commissioner

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Bartow County management is proud to present this narrative discussion and analysis of Bartow County's financial performance, making available an overview of the activities for the fiscal year ended December 31, 2020. 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 and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2020 by \$260,576,022 (*net position*). Of this amount, (\$134,067,109) is reported as unrestricted net position. This is an increase of \$3,155,642 from the previous year for unrestricted. Total net position decreased by \$15,623,753 from the previous year as a result of operations.
- As of December 31, 2020, Bartow County's governmental funds reported combined ending fund balances of \$59,553,993. Approximately 55% of this total amount, or \$32,613,082, is reported as unassigned and available for spending at the County's discretion. Approximately 33%, or \$19,669,473, 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 44.

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 96. 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 one 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, 2014 SPLOST Capital Projects Fund, and 2020 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 96-99 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 18-23 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 24-28.

**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 pages 29-30.

### **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 31-89 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 90-95 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 19 and 21) 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, 2020 and 2019

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current assets	\$ 67,582,164	\$ 52,728,738	\$ 31,450,420	\$ 28,043,177	\$ 99,032,584	\$ 80,771,915
Capital assets	267,715,073	301,377,655	120,585,370	118,027,741	388,300,443	419,405,396
<b>Total assets</b>	<u>335,297,237</u>	<u>354,106,393</u>	<u>152,035,790</u>	<u>146,070,918</u>	<u>487,333,027</u>	<u>500,177,311</u>
Deferred outflows of resources	54,389,888	37,155,561	6,341,333	3,853,814	60,731,221	41,009,375
Current liabilities	13,047,860	19,505,450	6,544,478	4,858,644	19,592,338	24,364,094
Noncurrent liabilities	206,599,653	190,655,103	40,046,601	38,956,848	246,646,254	229,611,951
<b>Total liabilities</b>	<u>219,647,513</u>	<u>210,160,553</u>	<u>46,591,079</u>	<u>43,815,492</u>	<u>266,238,592</u>	<u>253,976,045</u>
Deferred inflows of resources	18,652,901	9,975,111	2,596,733	1,035,755	21,249,634	11,010,866
<b>Net position:</b>						
Net investment in capital assets	264,198,040	289,632,229	103,178,449	100,109,479	367,376,489	389,741,708
Restricted	22,662,425	20,026,984	4,604,217	3,653,834	27,266,642	23,680,818
Unrestricted	<u>(135,473,754)</u>	<u>(138,532,923)</u>	<u>1,406,645</u>	<u>1,310,172</u>	<u>(134,067,109)</u>	<u>(137,222,751)</u>
<b>Total net position</b>	<u>\$ 151,386,711</u>	<u>\$ 171,126,290</u>	<u>\$ 109,189,311</u>	<u>\$ 105,073,485</u>	<u>\$ 260,576,022</u>	<u>\$ 276,199,775</u>

Net position may serve over time as a useful indicator of a government's financial position. Net position of Bartow County totaled \$260,576,022 at the close of 2020. Over 141% 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 even with 141% at December 31, 2019. The County uses capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Restricted net position comprises 10.5%. 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 year.

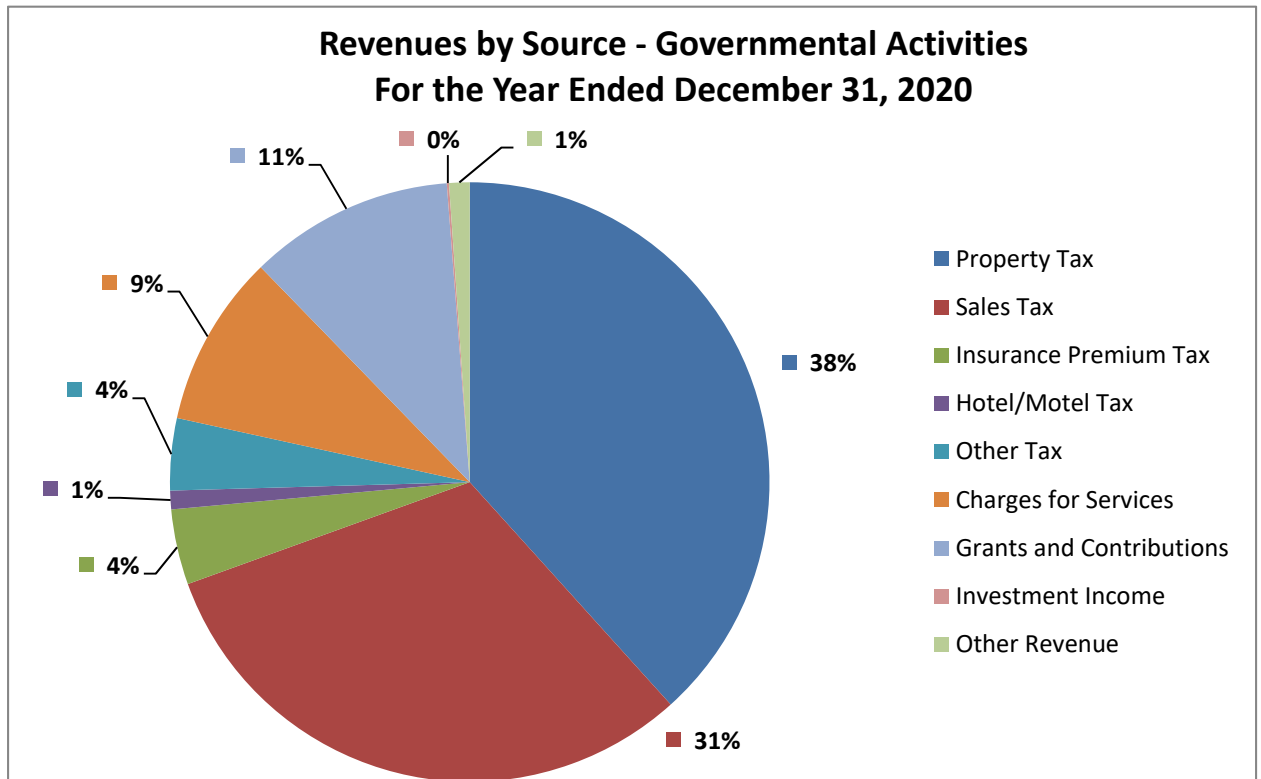
**Bartow County  
Changes in Net Position  
For the Years Ended December 31, 2020 and 2019**

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 11,510,857	\$ 10,510,165	\$ 27,257,686	\$ 25,874,366	\$ 38,768,543	\$ 36,384,531
Operating grants and contributions	8,894,899	3,407,903	0	0	8,894,899	3,407,903
Capital grants and contributions	4,796,359	15,707,364	2,997,844	608,456	7,794,203	16,315,820
General revenues:						
Property tax	47,435,235	42,625,661	0	0	47,435,235	42,625,661
Sales tax	38,592,789	38,130,308	0	0	38,592,789	38,130,308
Insurance premium tax	5,031,840	4,741,961	0	0	5,031,840	4,741,961
Hotel/Motel tax	1,250,402	1,646,445	0	0	1,250,402	1,646,445
Other taxes	4,798,521	4,440,927	0	0	4,798,521	4,440,927
Interest & investment earnings	139,390	696,984	106,691	228,198	246,081	925,182
Other revenue	1,372,928	793,249	91,810	83,016	1,464,738	876,265
<b>Total revenues</b>	<u>123,823,220</u>	<u>122,700,967</u>	<u>30,454,031</u>	<u>26,794,036</u>	<u>154,277,251</u>	<u>149,495,003</u>
<b>Expenses</b>						
General government	20,072,837	18,124,330	0	0	20,072,837	18,124,330
Judicial	9,969,968	9,454,665	0	0	9,969,968	9,454,665
Public Safety	51,143,121	46,431,212	0	0	51,143,121	46,431,212
Public Works	48,800,161	18,479,973	0	0	48,800,161	18,479,973
Health and Welfare	2,534,711	2,031,288	0	0	2,534,711	2,031,288
Culture and Recreation	5,399,359	5,325,007	0	0	5,399,359	5,325,007
Housing and Development	5,684,828	5,826,102	0	0	5,684,828	5,826,102
Interest on long-term debt	80,181	445,297	0	0	80,181	445,297
Water and Sewer	0	0	20,127,431	18,877,614	20,127,431	18,877,614
Solid Waste	0	0	6,082,776	5,674,210	6,082,776	5,674,210
<b>Total expenses</b>	<u>143,685,166</u>	<u>106,117,874</u>	<u>26,210,207</u>	<u>24,551,824</u>	<u>169,895,373</u>	<u>130,669,698</u>
<b>Increase (decrease) in net position before transfers</b>	<u>(19,861,946)</u>	<u>16,583,093</u>	<u>4,243,824</u>	<u>2,242,212</u>	<u>(15,618,122)</u>	<u>18,825,305</u>
Transfers	127,998	592,391	(127,998)	(592,391)	0	0
<b>Increase (decrease) in net position</b>	<u>(19,733,948)</u>	<u>17,175,484</u>	<u>4,115,826</u>	<u>1,649,821</u>	<u>(15,618,122)</u>	<u>18,825,305</u>
<b>Net position - beginning (original)</b>	171,126,290	153,950,806	105,073,485	103,423,664	276,199,775	257,374,470
<b>Prior period adjustments</b>	<u>(5,631)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,631)</u>	<u>0</u>
<b>Net position - beginning (restated)</b>	<u>171,120,659</u>	<u>153,950,806</u>	<u>105,073,485</u>	<u>103,423,664</u>	<u>276,194,144</u>	<u>257,374,470</u>
<b>Net position - ending</b>	<u>\$ 151,386,711</u>	<u>\$ 171,126,290</u>	<u>\$ 109,189,311</u>	<u>\$ 105,073,485</u>	<u>\$ 260,576,022</u>	<u>\$ 276,199,775</u>

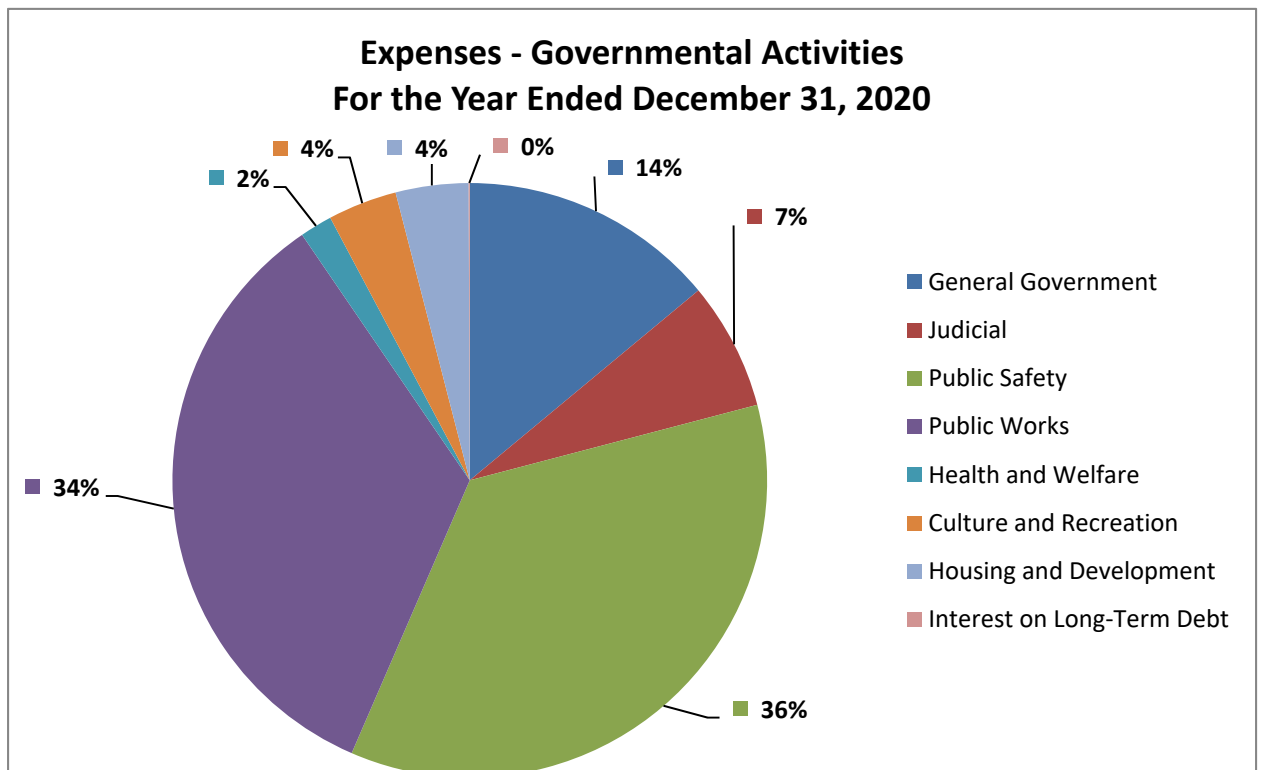


## Governmental Activities –

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



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



## **Business-Type Activities –**

Business-type activities increased Bartow County's net position by \$4,115,826, or 4%.

## **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 year, its governmental funds reported a combined ending fund balance of \$59,553,993. Of this amount, \$32,613,082 (55%) 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 year, unassigned fund balance of the General Fund was \$32,613,082, while total fund balance reached \$34,877,197. Unassigned fund balance represents approximately 94% 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 39% of total General Fund expenditures, while total fund balance represents approximately 42% of that same amount. The County ended the year realizing an increase in the overall fund balance in the General Fund by \$11,490,732, or approximately 49%. The County increased unassigned fund balance in the General Fund by \$11,653,344, or 56%. The increase in fund balance was due mostly to substantially increased revenues, with the largest increases being taxes increasing \$5,799,167 and intergovernmental revenues increasing \$5,298,630. 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 above the final amended budget projections by \$6,583,891, or 7.6%. General Fund expenditures were below the final amended budget projections by \$4,216,638, or 4.8%. \$932,900 of the fund balance in the General Fund is budgeted for use in fiscal year 2021. Current General Fund revenues are meeting estimates for fiscal year 2021 and the fund balance of the General Fund is expected to increase with the anticipated additional federal funding that will be expended over several years.

## Proprietary Funds

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

▪ Water and Sewer	\$ 10,887,993
▪ Solid Waste	\$ (9,481,348)

The Water and Sewer Fund increased net position by \$5,289,742. The Solid Waste Fund decreased net position by \$1,173,916. Post-closure care liability as of December 31, 2020 is \$8,620,660 versus \$7,823,125 at the end of 2019. This is an increase of \$797,535, or 10.2%.

## Capital Assets and Debt Administration

**Capital Assets.** Bartow County has invested \$388,300,443 in capital assets (net of accumulated depreciation) compared to \$419,405,396 at the end of the previous year. This represents a decrease of 7.4%. Approximately 69% 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, 2019 and 2018**

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Land	\$ 37,668,547	\$ 37,286,540	\$ 7,452,527	\$ 7,430,751	\$ 45,121,074	\$ 44,717,291
Construction in progress	18,501,579	55,773,721	8,644,500	4,530,978	27,146,079	60,304,699
Buildings and improvements	99,248,995	98,668,642	3,501,504	3,501,504	102,750,499	102,170,146
Improvements other than buildings	4,694,236	4,694,236	21,153,613	21,153,613	25,847,849	25,847,849
Vehicles and equipment	59,199,825	43,927,364	11,802,044	11,296,296	71,001,869	55,223,660
Infrastructure	380,891,093	380,712,349	140,478,812	138,681,114	521,369,905	519,393,463
<b>Total</b>	<b>600,204,275</b>	<b>621,062,852</b>	<b>193,033,000</b>	<b>186,594,256</b>	<b>793,237,275</b>	<b>807,657,108</b>
Accumulated Depreciation	(332,489,202)	(319,685,197)	(72,447,630)	(68,566,515)	(404,936,832)	(388,251,712)
<b>Net Capital Assets</b>	<b>\$ 267,715,073</b>	<b>\$ 301,377,655</b>	<b>\$ 120,585,370</b>	<b>\$ 118,027,741</b>	<b>\$ 388,300,443</b>	<b>\$ 419,405,396</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.
- Purchased new fire truck for the Fire Department.
- Remodeled various County buildings.
- Purchased new vehicles and equipment for various departments.
- Completed 700 MHZ Radio Project.
- Completed Lakepoint Parkway extension project.
- 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.
- Purchased vehicles and equipment for water and sewer.
- Purchased vehicles and equipment for the Landfill.

Additional information on Bartow County's capital assets can be found in Note 9 on pages 52-53 of this report.

**Debt.** On December 31, 2020, Bartow County had a total debt balance outstanding for governmental activities in the amount of \$39,427,911, as compared to \$48,810,973 the previous year. Bartow County's outstanding debt for governmental activities decreased by \$9,383,062 during the course of the year due to payments in accordance with amortization schedules. On December 31, 2020, Bartow County had a total debt balance outstanding for the business-type activities in the amount of \$15,717,664, as compared to \$17,672,592 the previous year. Bartow County's outstanding debt for business-type activities decreased by \$1,954,928 during the course of the year due to payments in accordance with amortization schedules.

Additional information on the County's long-term debt can be found in Notes 11 and 12 on pages 54-62 of this report.

### **Economic Condition and Outlook**

Financially, 2020 was a surprisingly good year. When the COVID pandemic emerged in mid-March, and the country's economic activity ground mostly to a halt, the economic predictions were dire. However, Georgia's aggressive reopening schedule allowed a quicker recovery. The sectors of the economy affected most strongly were hospitality, arts and leisure and tourism, and fortunately those are not a great percentage of Bartow County's economy. Many local manufacturers took a brief pause due to infections or deep cleaning, but most adapted and were back at work relatively quickly. The retail sector, especially grocery stores and home improvement stores, were very healthy. Sales taxes slumped mid-year but recovered by year end so that, compared to 2019, overall sales tax collection was up 1 percent. Property tax collections were not negatively affected by the pandemic and the digest grew a healthy 11 percent. The County ended the year with ample revenue, well over budget, and expenditures came in well under budget due to intentional efforts by County administration to prudently cut back expenditures when the pandemic first hit. In addition, the County received about \$3.9 million from the US Treasury via the State of Georgia CARES Act money.

2021 is off to a very good start. To date (through late July), sales taxes are up 18 percent over the comparable period of 2020. That period of 2020 had some of the biggest drops in sales taxes due to the pandemic, but a comparison to the same period in 2019 shows that sales taxes are up 14% against 2019 numbers. The property tax digest had more moderate growth of 5% this year, although median home sales prices are up about 20% year to year and so it is expected that reassessments for next year will lead to additional digest growth. On the commercial and retail side, few businesses failed due to the pandemic and multiple new businesses have opened or are under construction. Remarkable economic activity is occurring in the industrial sector, with at least 8 speculative buildings ranging from 300,000 square feet to over 1,000,000 square

feet under construction, mainly in the central area of the County. Large, well-established industrial development companies Hines, Hillwood, IDI, Transwestern and Core 5 are all building either one or two buildings. Total investment exceeds \$200 million. Amazon is constructing a delivery station in the south end of the County and other projects are advancing in the north end in and around the City of Adairsville. Furthermore, these multiple buildings will hit the tax digest as they are completed at 100 percent fair market value, because the County is no longer offering any property tax abatement for logistics projects. Several housing developments have been approved in rezonings, including single family detached homes, town homes and apartments. The County has issued over 500 building permits for single family homes just in the first six months of the year, which puts the County on pace to exceed 1,000 permits in one year, a pace greater than seen even in the boom years of 2002 to 2007.

The County has received its first allotment of American Rescue Plan Act funds in the amount of \$10.5 million and will receive another allotment of the same amount in May of 2022. The County intends to spend those funds, in accordance with the Act and the rules promulgated under it, on water and sewer infrastructure projects that will benefit the most persons across the County.

The County continues to take a conservative financial position and is focused on reducing debt and limiting the growth of expenditures. The strong property tax digest growth has allowed the County to slightly reduce the millage rate in 2020 and again in 2021, while still allowing adequate revenue to cover increasing operational costs caused by growth in wages, insurance and other operational costs. The County, like most employers, has had a challenging time keeping all positions filled, especially in the Sheriff's Office. As a consequence, the County gave larger than usual wage increases in early 2021. The County is using a pay-as-you-go model for its current SPLOST capital improvement program, accumulating the funds rather than borrowing against the future revenue stream.

### **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, 2020**

	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	\$ 55,951,481	\$ 23,052,465	\$ 79,003,946	\$ 2,192,978
Investments	1,161,356	0	1,161,356	0
Restricted cash and cash equivalents	35,341	5,251,866	5,287,207	0
Accounts receivable (net)	613,080	2,791,249	3,404,329	245
Intergovernmental receivables	2,269,384	0	2,269,384	202,356
Taxes receivable	6,898,810	0	6,898,810	0
Internal balances	189,997	(189,997)	0	0
Inventories	0	516,567	516,567	22,001
Prepaid items	462,715	28,270	490,985	1,017
Total current assets	67,582,164	31,450,420	99,032,584	2,418,597
<b>Noncurrent assets</b>				
Non-depreciable capital assets	56,170,126	16,097,026	72,267,152	0
Depreciable capital assets (net)	211,544,947	104,488,344	316,033,291	7,123
Total noncurrent assets	267,715,073	120,585,370	388,300,443	7,123
<b>Total assets</b>	<b>335,297,237</b>	<b>152,035,790</b>	<b>487,333,027</b>	<b>2,425,720</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources - pension	27,384,339	3,089,258	30,473,597	288,080
Deferred outflows of resources - OPEB	27,005,549	3,252,075	30,257,624	106,912
<b>Total deferred outflows of resources</b>	<b>54,389,888</b>	<b>6,341,333</b>	<b>60,731,221</b>	<b>394,992</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable	3,925,751	2,712,354	6,638,105	56
Intergovernmental payables	1,060,937	0	1,060,937	64,821
Accrued salaries and payroll liabilities	1,934,519	193,388	2,127,907	0
Compensated absences	1,395,534	146,219	1,541,753	6,713
Unearned revenue	13,710	0	13,710	0
Claims and judgements payable	1,328,510	137,658	1,466,168	0
Guarantee obligation	2,937,934	0	2,937,934	0
Capital leases payable	129,966	0	129,966	0
Notes payable	0	698,016	698,016	0
Bonds payable	0	999,987	999,987	0
Closure and post-closure care costs	0	37,234	37,234	0
Other current liabilities	320,999	0	320,999	0
Liabilities payable from restricted assets				
Retainages payable	0	371,960	371,960	0
Interest payable	0	67,244	67,244	0
Customer deposits	0	580,405	580,405	0
Bonds payable	0	600,013	600,013	0
Total current liabilities	13,047,860	6,544,478	19,592,338	71,590



**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**December 31, 2020**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Bartow County Health Department
<b>Noncurrent liabilities</b>				
Net pension liability	\$ 48,287,343	\$ 5,407,022	\$ 53,694,365	\$ 1,276,996
Net OPEB liability	121,952,299	12,636,505	134,588,804	288,291
Compensated absences	0	0	0	60,413
Guarantee obligation	34,247,514	0	34,247,514	0
Capital leases payable	272,290	0	272,290	0
Certificates of participation	1,840,207	0	1,840,207	0
Notes payable	0	10,347,031	10,347,031	0
Bonds payable	0	3,072,617	3,072,617	0
Closure and post-closure care costs	0	8,583,426	8,583,426	0
<b>Total noncurrent liabilities</b>	<b>206,599,653</b>	<b>40,046,601</b>	<b>246,646,254</b>	<b>1,625,700</b>
<b>Total liabilities</b>	<b>219,647,513</b>	<b>46,591,079</b>	<b>266,238,592</b>	<b>1,697,290</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources - pension	3,831,019	625,278	4,456,297	117,292
Deferred inflows of resources - OPEB	14,821,882	1,971,455	16,793,337	554,697
<b>Total deferred inflows of resources</b>	<b>18,652,901</b>	<b>2,596,733</b>	<b>21,249,634</b>	<b>671,989</b>
<b>NET POSITION</b>				
Net investment in capital assets	264,198,040	103,178,449	367,376,489	7,123
Restricted for:				
Judicial	677,799	0	677,799	0
Public Safety	479,511	0	479,511	0
Capital Outlay	19,669,473	4,004,204	23,673,677	0
Debt Service	1,835,642	600,013	2,435,655	0
Unrestricted	(135,473,754)	1,406,645	(134,067,109)	444,310
<b>Total net position</b>	<b>\$ 151,386,711</b>	<b>\$ 109,189,311</b>	<b>\$ 260,576,022</b>	<b>\$ 451,433</b>

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

	Program Revenues				
		Charges for	Operating	Capital	Net
	Expenses	Services	Grants and Contributions	Grants and Contributions	(Expense) Revenue
<b>FUNCTIONS/PROGRAMS</b>					
<b>Primary government</b>					
Governmental activities					
General Government	\$ 20,072,837	\$ 2,374,857	\$ 30,710	\$ 67,000	\$ (17,600,270)
Judicial	9,969,968	199,258	1,076,834	0	(8,693,876)
Public Safety	51,143,121	6,474,483	4,299,740	380,336	(39,988,562)
Public Works	48,800,161	1,443,070	85,983	3,707,435	(43,563,673)
Health and Welfare	2,534,711	2,598	808,399	641,588	(1,082,126)
Culture and Recreation	5,399,359	773,773	0	0	(4,625,586)
Housing and Development	5,684,828	242,818	2,593,233	0	(2,848,777)
Interest on long-term debt	80,181	0	0	0	(80,181)
Total governmental activities	143,685,166	11,510,857	8,894,899	4,796,359	(118,483,051)
<b>Business-type activities</b>					
Water and Sewer	20,127,431	21,398,552	0	2,997,844	4,268,965
Solid Waste	6,082,776	5,859,134	0	0	(223,642)
Total business-type activities	26,210,207	27,257,686	0	2,997,844	4,045,323
Total primary government	169,895,373	38,768,543	8,894,899	7,794,203	(114,437,728)
<b>Component Unit</b>					
Bartow County Health Department					
Health and Welfare	1,943,775	906,205	950,556	0	(87,014)
<b>Primary Government</b>					
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Component Unit</b>	
<b>Change in net position</b>					
Net (expense) revenue	\$ (118,483,051)	\$ 4,045,323	\$ (114,437,728)	\$ (87,014)	
<b>General revenues</b>					
Taxes					
Property	47,435,235	0	47,435,235	0	
Sales	38,592,789	0	38,592,789	0	
Insurance premium	5,031,840	0	5,031,840	0	
Occupational	439,840	0	439,840	0	
Franchise	654,379	0	654,379	0	
Intangible	1,444,446	0	1,444,446	0	
Alcohol Excise	522,583	0	522,583	0	
Hotel/Motel	1,250,402	0	1,250,402	0	
Energy Excise	1,386,964	0	1,386,964	0	
Other	350,309	0	350,309	0	
Interest and investment earnings	139,390	106,691	246,081	4,484	
Payments from Bartow County	0	0	0	499,105	
Gain on sale of assets	493,826	34,634	528,460	0	
Other	879,102	57,176	936,278	6,700	
Transfers	127,998	(127,998)	0	0	
Total general revenues and transfers	98,749,103	70,503	98,819,606	510,289	
Change in net position	(19,733,948)	4,115,826	(15,618,122)	423,275	
Net position - beginning (original)	171,126,290	105,073,485	276,199,775	28,158	
Prior period adjustments	(5,631)	0	(5,631)	0	
Net position - beginning (restated)	171,120,659	105,073,485	276,194,144	28,158	
Net position - ending	\$ 151,386,711	\$ 109,189,311	\$ 260,576,022	\$ 451,433	

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

	General	2014 SPLOST Debt Service	2014 SPLOST	2020 SPLOST	Nonmajor Governmental Funds	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 33,011,449	\$ 0	\$ 4,362,097	\$ 14,405,459	\$ 4,172,476	\$ 55,951,481
Investments	0	0	0	0	1,161,356	1,161,356
Restricted cash and cash equivalents	0	0	35,341	0	0	35,341
Receivables (net)						
Accounts	345,597	0	103,233	0	164,250	613,080
Intergovernmental	1,530,948	0	466,803	0	271,633	2,269,384
Taxes	4,102,058	0	0	2,669,955	126,797	6,898,810
Due from other funds	195,682	0	0	0	639,003	834,685
Prepaid items	406,215	0	0	0	56,500	462,715
<b>Total assets</b>	<b>\$ 39,591,949</b>	<b>\$ 0</b>	<b>\$ 4,967,474</b>	<b>\$ 17,075,414</b>	<b>\$ 6,592,015</b>	<b>\$ 68,226,852</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 2,023,590	\$ 0	\$ 565,935	\$ 1,152,314	\$ 183,912	\$ 3,925,751
Intergovernmental payables	0	0	255,102	805,835	0	1,060,937
Accrued salaries and payroll liabilities	1,875,812	0	0	0	58,707	1,934,519
Due to other agencies	0	0	0	0	291,563	291,563
Due to other funds	0	0	0	0	644,688	644,688
Unearned revenue	13,710	0	0	0	0	13,710
Other liabilities	29,385	0	0	0	51	29,436
<b>Total liabilities</b>	<b>3,942,497</b>	<b>0</b>	<b>821,037</b>	<b>1,958,149</b>	<b>1,178,921</b>	<b>7,900,604</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue-property taxes	772,255	0	0	0	0	772,255
<b>FUND BALANCES</b>						
Nonspendable prepaid items	406,215	0	0	0	56,500	462,715
Restricted for:						
Judicial	0	0	0	0	677,799	677,799
Public Safety	0	0	0	0	479,511	479,511
Capital Outlay	0	0	4,146,437	15,117,265	405,771	19,669,473
Debt Service	0	0	0	0	1,835,642	1,835,642
Assigned for:						
Public Safety	0	0	0	0	1,221,493	1,221,493
Housing and Development	0	0	0	0	136,141	136,141
Debt Service	925,000	0	0	0	600,237	1,525,237
Subsequent year's budget	932,900	0	0	0	0	932,900
Unassigned	32,613,082	0	0	0	0	32,613,082
<b>Total fund balances</b>	<b>34,877,197</b>	<b>0</b>	<b>4,146,437</b>	<b>15,117,265</b>	<b>5,413,094</b>	<b>59,553,993</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 39,591,949</b>	<b>\$ 0</b>	<b>\$ 4,967,474</b>	<b>\$ 17,075,414</b>	<b>\$ 6,592,015</b>	<b>\$ 68,226,852</b>

**BARTOW COUNTY, GEORGIA**  
**RECONCILIATION OF THE BALANCE SHEET OF**  
**GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF NET POSITION**  
**December 31, 2020**

**Total fund balances - total governmental funds** **\$ 59,553,993**

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 267,715,073

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 772,255

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 \$ 27,384,339  
OPEB 27,005,549

Deferred inflows of resources:

Pension (3,831,019)  
OPEB (14,821,882) 35,736,987

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

Compensated absences (1,395,534)  
Claims and judgements payable (1,328,510)  
Guarantee obligation (37,185,448)  
Capital lease payable (402,256)  
Net pension liability (48,287,343)  
Net OPEB obligation (121,952,299)  
Certificates of participation (1,840,207) (212,391,597)

Net position of governmental activities \$ 151,386,711

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

	General	2014 SPLOST Debt Service	2014 SPLOST	2020 SPLOST	Nonmajor Governmental Funds	Totals
<b>REVENUES</b>						
Taxes	\$ 72,857,362	\$ 0	\$ 0	\$ 22,971,213	\$ 1,251,248	\$ 97,079,823
Licenses and permits	1,498,120	0	0	0	0	1,498,120
Fines, fees and forfeitures	2,527,072	0	0	0	465,451	2,992,523
Charges for services	4,343,417	0	0	0	2,632,170	6,975,587
Intergovernmental	11,081,798	0	560,152	500,000	1,272,043	13,413,993
Interest	29,189	2,282	11,334	9,932	13,783	66,520
Contributions	67,000	0	109	0	0	67,109
Other	693,333	0	103,234	0	82,535	879,102
<b>Total revenues</b>	<b>93,097,291</b>	<b>2,282</b>	<b>674,829</b>	<b>23,481,145</b>	<b>5,717,230</b>	<b>122,972,777</b>
<b>EXPENDITURES</b>						
Current						
General Government	13,095,852	0	0	0	0	13,095,852
Judicial	8,590,719	0	0	0	208,126	8,798,845
Public Safety	40,850,506	0	0	0	3,159,911	44,010,417
Public Works	8,488,062	0	0	0	0	8,488,062
Health and Welfare	2,757,257	0	0	0	550,000	3,307,257
Culture and Recreation	4,338,755	0	0	0	0	4,338,755
Housing and Development	2,512,561	0	0	0	776,021	3,288,582
Capital outlay	0	0	4,996,293	2,171,412	853,448	8,021,153
Debt service	3,211,550	5,483,750	1,883,650	0	13,695	10,592,645
Intergovernmental	0	0	0	5,528,802	0	5,528,802
<b>Total expenditures</b>	<b>83,845,262</b>	<b>5,483,750</b>	<b>6,879,943</b>	<b>7,700,214</b>	<b>5,561,201</b>	<b>109,470,370</b>
Excess (deficiency) of revenues over (under) expenditures	9,252,029	(5,481,468)	(6,205,114)	15,780,931	156,029	13,502,407
Other financing sources (uses)						
Transfers in	1,744,000	82,734	71,011	0	289,104	2,186,849
Transfers out	(284,523)	0	(90,830)	(934,917)	(748,581)	(2,058,851)
Sale of capital assets	520,666	0	0	0	0	520,666
Issuance of capital leases	258,560	0	0	0	0	258,560
<b>Total other financing sources (uses)</b>	<b>2,238,703</b>	<b>82,734</b>	<b>(19,819)</b>	<b>(934,917)</b>	<b>(459,477)</b>	<b>907,224</b>
<b>Net change in fund balance</b>	<b>11,490,732</b>	<b>(5,398,734)</b>	<b>(6,224,933)</b>	<b>14,846,014</b>	<b>(303,448)</b>	<b>14,409,631</b>
Fund balances, January 1 (original)	23,386,465	5,398,734	10,648,252	0	5,716,542	45,149,993
Prior period adjustments	0	0	(276,882)	271,251	0	(5,631)
Fund balances, January 1 (restated)	23,386,465	5,398,734	10,371,370	271,251	5,716,542	45,144,362
<b>Fund balances, December 31</b>	<b>\$ 34,877,197</b>	<b>\$ 0</b>	<b>\$ 4,146,437</b>	<b>\$ 15,117,265</b>	<b>\$ 5,413,094</b>	<b>\$ 59,553,993</b>

**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, 2020**

**Net change in fund balances - total governmental funds** **\$ 14,409,631**

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	\$ 11,422,554	
Depreciation	<u>(14,870,155)</u>	(3,447,601)

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	(2,092,990)	
Related accumulated depreciation	<u>2,066,150</u>	(26,840)

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

Cost of assets contributed from individuals	232,775	
Related accumulated depreciation	<u>0</u>	232,775

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	(30,420,916)	
Related accumulated depreciation	<u>0</u>	(30,420,916)

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	8,339,821	
Cost of benefits earned net of employee contributions	<u>(13,484,094)</u>	(5,144,273)

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	3,543,914	
Cost of benefits earned net of employee contributions	<u>(7,891,481)</u>	(4,347,567)

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.

Increase in guarantee obligation	(864,123)	
Debt proceeds	(258,560)	
Debt principal payments	10,415,799	
Amortization of bond premiums	94,880	
Amortization of discount on certificate of participation	(4,934)	
Net change in interest payable	<u>101,600</u>	9,484,662

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		28,967
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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	(140,940)	
Claims and judgements payable	<u>(361,846)</u>	(502,786)

Change in net position of governmental activities		<u><u>\$ (19,733,948)</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, 2020**

	<b>Budget</b>			<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
<b>REVENUES</b>				
Taxes	\$ 69,933,000	\$ 71,617,400	\$ 72,857,362	\$ 1,239,962
Licenses and permits	990,000	1,539,500	1,498,120	(41,380)
Fines, fees and forfeitures	2,300,000	2,551,500	2,527,072	(24,428)
Charges for services	3,841,000	4,136,500	4,343,417	206,917
Intergovernmental	5,170,000	5,445,000	11,081,798	5,636,798
Interest	75,000	55,000	29,189	(25,811)
Contributions	0	0	67,000	67,000
Other	1,085,000	1,168,500	693,333	(475,167)
<b>Total revenues</b>	<b>83,394,000</b>	<b>86,513,400</b>	<b>93,097,291</b>	<b>6,583,891</b>
<b>EXPENDITURES</b>				
Current				
General Government				
Commissioner's Office	1,259,000	1,259,000	1,153,225	105,775
Legal	318,000	272,000	246,458	25,542
Data Processing	961,500	961,500	788,988	172,512
Purchasing	384,500	384,500	318,521	65,979
Elections and Registrar	1,100,000	1,329,700	1,312,221	17,479
Tax Assessor	1,265,200	1,261,200	1,096,953	164,247
Tax Commissioner	1,714,500	1,714,500	1,543,366	171,134
Facilities	2,503,200	2,699,700	2,524,310	175,390
Human Resources	697,300	697,300	516,053	181,247
County Administration	3,611,000	3,737,500	3,595,757	141,743
Judicial				
Superior Court	1,116,600	1,116,600	1,093,621	22,979
District Attorney	1,238,600	1,238,600	1,142,387	96,213
Public Defender	714,600	714,600	706,259	8,341
Clerk of Superior Court	1,768,200	1,768,200	1,571,225	196,975
Magistrate Court	991,500	991,500	919,445	72,055
Probate Court	1,177,000	1,177,000	1,095,178	81,822
Juvenile Court	1,901,300	1,901,300	1,664,195	237,105
Victim Assistance	433,100	433,100	398,409	34,691
Public Safety				
Sheriff and Jail	25,674,400	26,158,000	26,157,225	775
Coroner	191,600	191,600	181,577	10,023
Fire	13,211,500	13,809,000	13,624,003	184,997
Emergency Management	0	94,000	93,893	107
Animal Control	1,003,100	1,003,100	793,808	209,292
Public Works				
Highways and Streets	9,124,800	9,116,800	8,488,062	628,738
Health and Welfare				
Health Department	525,000	525,000	507,514	17,486
Mental Health	62,000	62,000	60,688	1,312
Senior Citizens Services	806,000	803,000	615,014	187,986
Indigent Care Services	695,000	695,000	473,989	221,011
Transit	1,163,300	1,239,300	1,100,052	139,248
Culture and Recreation				
Parks and Recreation	3,821,600	3,821,600	3,400,032	421,568
Roselawn	0	500	27	473
Libraries	955,000	955,000	938,696	16,304

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

	<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	\$ 2,163,400	\$ 2,178,400	\$ 2,108,979	\$ 69,421
County Agent	189,300	189,300	156,476	32,824
Forestry	20,000	20,000	16,574	3,426
Economic Development	200,000	201,000	200,686	314
Keep Bartow Beautiful	27,000	29,500	29,018	482
Airport	100,000	100,000	828	99,172
Debt service				
Principal	3,005,700	3,201,000	3,200,799	201
Interest	4,000	11,000	10,751	249
<b>Total expenditures</b>	<b>86,097,800</b>	<b>88,061,900</b>	<b>83,845,262</b>	<b>4,216,638</b>
Excess (deficiency) of revenues over expenditures	(2,703,800)	(1,548,500)	9,252,029	10,800,529
Other financing sources (uses)				
Transfers in	1,930,000	1,830,000	1,744,000	(86,000)
Transfers out	(376,500)	(176,500)	(284,523)	(108,023)
Sale of capital assets	130,000	95,000	520,666	425,666
Issuance of capital leases	0	300,000	258,560	(41,440)
Contingency	(500,000)	(500,000)	0	500,000
<b>Total other financing sources (uses)</b>	<b>1,183,500</b>	<b>1,548,500</b>	<b>2,238,703</b>	<b>690,203</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,520,300)	0	11,490,732	11,490,732
Fund balances, January 1	1,520,300	0	23,386,465	23,386,465
<b>Fund balances, December 31</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 34,877,197</b>	<b>\$ 34,877,197</b>



**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2020**

	<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	\$ 18,196,324	\$ 4,856,141	\$ 23,052,465
Restricted cash and cash equivalents	5,251,866	0	5,251,866
Accounts receivable (net)	2,190,473	600,776	2,791,249
Inventories	516,567	0	516,567
Prepaid items	28,270	0	28,270
Total current assets	26,183,500	5,456,917	31,640,417
<b>Noncurrent assets</b>			
Capital assets			
Non-depreciable	14,894,314	1,202,712	16,097,026
Depreciable (net)	92,339,633	12,148,711	104,488,344
Total noncurrent assets	107,233,947	13,351,423	120,585,370
<b>Total assets</b>	<b>133,417,447</b>	<b>18,808,340</b>	<b>152,225,787</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources - pension	1,333,175	1,756,083	3,089,258
Deferred outflows of resources - OPEB	1,687,847	1,564,228	3,252,075
<b>Total deferred outflows of resources</b>	<b>3,021,022</b>	<b>3,320,311</b>	<b>6,341,333</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payable	2,465,348	247,006	2,712,354
Accrued salaries and payroll liabilities	99,445	93,943	193,388
Compensated absences	84,789	61,430	146,219
Claims and judgements payable	83,032	54,626	137,658
Due to other funds	189,997	0	189,997
Notes payable	698,016	0	698,016
Revenue bonds payable	999,987	0	999,987
Closure and post-closure care costs	0	37,234	37,234
Liabilities payable from restricted assets			
Retainages payable	371,960	0	371,960
Interest payable	67,244	0	67,244
Customer deposits	580,405	0	580,405
Revenue bonds payable	600,013	0	600,013
Total current liabilities	6,240,236	494,239	6,734,475

**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2020**

	<b>Business-Type Activities</b>		
	<b>Water and Sewer</b>	<b>Solid Waste</b>	<b>Totals</b>
<b>Noncurrent liabilities</b>			
Net pension liability	\$ 2,292,749	\$ 3,114,273	\$ 5,407,022
Net OPEB liability	7,622,019	5,014,486	12,636,505
Notes payable	10,347,031	0	10,347,031
Revenue bonds payable	3,072,617	0	3,072,617
Closure and post-closure care costs	0	8,583,426	8,583,426
<b>Total noncurrent liabilities</b>	<b>23,334,416</b>	<b>16,712,185</b>	<b>40,046,601</b>
<b>Total liabilities</b>	<b>29,574,652</b>	<b>17,206,424</b>	<b>46,781,076</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources - pension	181,902	443,376	625,278
Deferred inflows of resources - OPEB	1,362,679	608,776	1,971,455
<b>Total deferred inflows of resources</b>	<b>1,544,581</b>	<b>1,052,152</b>	<b>2,596,733</b>
<b>NET POSITION</b>			
Net investment in capital assets	89,827,026	13,351,423	103,178,449
Restricted for Capital Outlay	4,004,204	0	4,004,204
Restricted for Debt Service	600,013	0	600,013
Unrestricted	10,887,993	(9,481,348)	1,406,645
<b>Total net position</b>	<b>\$ 105,319,236</b>	<b>\$ 3,870,075</b>	<b>\$ 109,189,311</b>

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

	<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	\$ 21,398,552	\$ 5,859,134	\$ 27,257,686
Other	49,392	7,784	57,176
<b>Total operating revenues</b>	<b>21,447,944</b>	<b>5,866,918</b>	<b>27,314,862</b>
<b>OPERATING EXPENSES</b>			
Costs of sales and services	11,730,709	2,502,103	14,232,812
Personal services	4,674,801	2,677,088	7,351,889
Depreciation	3,449,151	903,585	4,352,736
<b>Total operating expenses</b>	<b>19,854,661</b>	<b>6,082,776</b>	<b>25,937,437</b>
Operating income (loss)	1,593,283	(215,858)	1,377,425
Non-operating revenues (expenses)			
Interest revenue	106,691	0	106,691
Interest expense	(272,770)	0	(272,770)
Gain on sale of assets	788	33,846	34,634
<b>Total non-operating revenues (expenses)</b>	<b>(165,291)</b>	<b>33,846</b>	<b>(131,445)</b>
Net income (loss) before capital contributions and transfers	1,427,992	(182,012)	1,245,980
Capital contributions			
Intergovernmental	1,538,305	0	1,538,305
Connection fees	1,329,648	0	1,329,648
Capital contributions	129,891	0	129,891
<b>Total capital contributions</b>	<b>2,997,844</b>	<b>0</b>	<b>2,997,844</b>
Net income (loss) before transfers	4,425,836	(182,012)	4,243,824
Transfers in (out)			
Transfers in	934,917	8,096	943,013
Transfers out	(71,011)	(1,000,000)	(1,071,011)
<b>Total transfers in (out)</b>	<b>863,906</b>	<b>(991,904)</b>	<b>(127,998)</b>
Change in net position	5,289,742	(1,173,916)	4,115,826
Net position, January 1	100,029,494	5,043,991	105,073,485
<b>Net position, December 31</b>	<b>\$ 105,319,236</b>	<b>\$ 3,870,075</b>	<b>\$ 109,189,311</b>

**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the year ended December 31, 2020**

	<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	\$ 20,805,498	\$ 5,754,309	\$ 26,559,807
Payments to suppliers	(11,492,790)	(1,622,912)	(13,115,702)
Payments to employees	(3,223,169)	(2,721,470)	(5,944,639)
Other receipts	49,392	7,784	57,176
Net cash provided (used) by operating activities	6,138,931	1,417,711	7,556,642
<b>Cash flows from non-capital financing activities:</b>			
Receipts from other funds	4,113	0	4,113
Payments to other funds	0	(1,000,000)	(1,000,000)
Net cash provided (used) by non-capital financing activities	4,113	(1,000,000)	(995,887)
<b>Cash flows from capital and related financing activities:</b>			
Receipt of capital contributions	1,459,539	0	1,459,539
Receipts from other funds	934,917	8,096	943,013
Payments to other funds	(71,011)	0	(71,011)
Receipts from other governments	1,538,305	0	1,538,305
Proceeds from sale of capital assets	5,500	33,846	39,346
Payments for acquisitions of capital assets	(5,133,581)	(92,239)	(5,225,820)
Payment of prior year capital related payables	(245,670)	0	(245,670)
Interest paid	(285,880)	0	(285,880)
Principal payments - promissory notes	(345,599)	0	(345,599)
Principal payments - bonds	(1,560,000)	0	(1,560,000)
Net cash provided (used) by capital and related financing activities	(3,703,480)	(50,297)	(3,753,777)
<b>Cash flows from investing activities</b>			
Interest received	57,362	0	57,362
Net increase (decrease) in cash and cash equivalents	2,496,926	367,414	2,864,340
Cash and cash equivalents, January 1	20,951,264	4,488,727	25,439,991
<b>Cash and cash equivalents, December 31</b>	<b>\$ 23,448,190</b>	<b>\$ 4,856,141</b>	<b>\$ 28,304,331</b>

**BARTOW COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the year ended December 31, 2020**

	<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)	\$ 1,593,283	\$ (215,858)	\$ 1,377,425
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	3,449,151	903,585	4,352,736
Landfill closure/postclosure costs	0	797,535	797,535
(Increase) decrease in accounts receivable	(354,421)	(104,825)	(459,246)
(Increase) decrease in inventories	(59,500)	0	(59,500)
(Increase) decrease in prepaid items	(28,270)	0	(28,270)
(Increase) decrease in deferred outflows of resources - pension	147,644	(44,806)	102,838
(Increase) decrease in deferred outflows of resources - OPEB	(1,318,284)	(1,272,073)	(2,590,357)
Increase (decrease) in accounts payable	287,439	82,621	370,060
Increase (decrease) in claims and judgements payable	38,250	(965)	37,285
Increase (decrease) in customer deposits	(238,633)	0	(238,633)
Increase (decrease) in accrued payroll liabilities	27,976	3,671	31,647
Increase (decrease) in net pension liability	(159,313)	397,191	237,878
Increase (decrease) in net OPEB liability	1,676,458	387,808	2,064,266
Increase (decrease) in deferred inflows of resources - pension	181,902	443,376	625,278
Increase (decrease) in deferred inflows of resources - OPEB	895,249	40,451	935,700
Total adjustments	4,545,648	1,633,569	6,179,217
Net cash provided (used) by operating activities	\$ 6,138,931	\$ 1,417,711	\$ 7,556,642
<b>Cash and cash equivalents reconciliation</b>			
Cash and cash equivalents	\$ 18,196,324	\$ 4,856,141	\$ 23,052,465
Restricted assets			
Cash and cash equivalents	5,251,866	0	5,251,866
	\$ 23,448,190	\$ 4,856,141	\$ 28,304,331
<b>Noncash investing, capital, and financing activities:</b>			
Acquisition of capital assets through payables totaled \$1,689,257.			

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

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,896,545
Taxes receivable	<u>4,077,787</u>
<b>Total assets</b>	<u>6,974,332</u>
<b>LIABILITIES</b>	
Due to others	<u>4,435,640</u>
<b>NET POSITION</b>	
Restricted for individuals, organizations, and other governments	<u><u>\$ 2,538,692</u></u>

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

	<b>Custodial Funds</b>
<b>ADDITIONS</b>	
Taxes collected for other agencies	\$ 100,001,330
Court fees collected for other agencies	3,691,686
Court individual cases	921,718
Sheriff fees collected	125,645
Sheriff inmate account deposits	1,554,969
<b>Total additions</b>	<b>106,295,348</b>
<b>DEDUCTIONS</b>	
Taxes distributed to other agencies	100,001,330
Court fees distributed to other agencies	3,691,686
Payments to others	810,147
Sheriff fees distributed to other agencies	125,645
Payments from inmates to others	1,542,785
<b>Total deductions</b>	<b>106,171,593</b>
Change in net position	123,755
Net position - beginning (original)	0
Prior period adjustments	2,414,937
Net position - beginning (restated)	2,414,937
Net position - ending	<b>\$ 2,538,692</b>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

**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, 2020**

**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, 2020**

**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 custodial 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, 2020**

**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.

**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.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

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

***D. Basis of Presentation – Fund Financial Statements, continued***

**2020 SPLOST Capital Projects Fund** – accounts for the proceeds of a 1 percent local option sales tax approved in 2019 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, 2020**

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

***D. Basis of Presentation – Fund Financial Statements, continued***

***Fiduciary Fund Types***

***Custodial Funds*** – Custodial Funds are fiduciary in nature and do not present results of operations or have a measurement focus. Custodial funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that are held either 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, 2020**

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

***E. Measurement Focus and Basis of Accounting***

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

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

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

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

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

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

***E. Measurement Focus and Basis of Accounting, continued***

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

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

***F. Revenues and Expenditures/Expenses***

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. 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, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**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><u>Useful Life in Years</u></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, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

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

**S. Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, 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, 2020**

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

The County participates in the State of Georgia Local Government Investment Pool (Georgia Fund 1). Assets in this pool are invested in the Georgia Fund 1, created by OCGA 36-83-8, which is a stable net asset investment pool that follows Standard and Poor's criteria for AAAf rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on \$1.00 per share. Georgia Fund 1 is managed by the Georgia Office of the State Treasurer. The investment policies of Georgia Fund 1 are established by the Georgia State Depository Board.

The Georgia Fund 1 is rated AAAf by Standard & Poor's. The weighted average maturity at the end of the current year was 54 days. At the end of the current year, the County's balance in Georgia Fund 1 was \$1,535,298.

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	\$ 1,161,356	89	A to A2

(1) - Standard and Poor's and Moodys

**BARTOW COUNTY, GEORGIA**  
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**4. Accounts Receivable**

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

**Primary Government:**

**Major Funds**

General Fund	\$	345,597
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2014 SPLOST Fund		103,233
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Water and Sewer Fund	\$ 3,096,780	
Less: Allowance for Uncollectible Accounts	(906,307)	2,190,473

Solid Waste Fund	746,566	
Less: Allowance for Uncollectible Accounts	(145,790)	600,776

**Nonmajor Funds**

Emergency Telephone Fund		164,250
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<b>Total primary government</b>	<b>\$</b>	<b>3,404,329</b>
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<b>Bartow County Health Department Component Unit</b>	<b>\$</b>	<b>245</b>
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**5. Intergovernmental Receivables**

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

**Primary Government:**

**Major Funds**

General Fund	\$	1,530,948
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2014 SPLOST Fund		466,803
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**Nonmajor Funds**

Drug Abuse Education Fund		949
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Crime Victim Assistance Fund		3,856
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County Jail Fund		8,420
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Radio System M&O Fund		45,354
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2003 SPLOST Fund		213,054
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<b>Total primary government</b>	<b>\$</b>	<b>2,269,384</b>
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<b>Bartow County Health Department Component Unit</b>	<b>\$</b>	<b>202,356</b>
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**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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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 2020, based upon the assessments as of January 1, 2020, were levied on August 19, 2020, billed on September 1, 2020, and due on November 15, 2020. Tax liens may be issued 60 days after the due date.

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

<u>Year of Levy</u>	
2020	\$ 1,854,643
2019	138,425
2018	52,213
2017	50,339
2016	11,312
	<u>2,106,932</u>
Less allowance for uncollectible	<u>(145,114)</u>
Total	<u><u>\$ 1,961,818</u></u>

\$4,487,528 of sales taxes, \$111,980 of excise taxes, \$168,422 of franchise taxes, \$42,265 in alcoholic beverage taxes, and \$126,797 of hotel/motel tax are also included in taxes receivable.

## 7. Interfund Receivables and Payables

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Water & Sewer	\$ 185,331
	Nonmajor Governmental	10,351
Nonmajor Governmental	Water & Sewer	4,666
	Nonmajor Governmental	634,337
		<u><u>\$ 834,685</u></u>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. Interfund Receivables and Payables (continued)**

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".

**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	\$ 284,523
2014 SPLOST	2014 SPLOST Debt Service	82,734
	Solid Waste	8,096
2020 SPLOST	Water and Sewer	934,917
Water and Sewer	2014 SPLOST	71,011
Solid Waste	General	1,000,000
Nonmajor Governmental	General	744,000
	Nonmajor Governmental	4,581
		<u>\$ 3,129,862</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**  
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**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	\$ 37,286,540	\$ 382,007	\$ 0	\$ 37,668,547
Construction in progress	55,773,721	8,098,744	(45,370,886)	18,501,579
Total nondepreciable assets	93,060,261	8,480,751	(45,370,886)	56,170,126
Depreciable assets				
Buildings	98,668,642	580,353	0	99,248,995
Land improvements	4,694,236	0	0	4,694,236
Vehicles and equipment	43,927,364	17,365,451	(2,092,990)	59,199,825
Infrastructure	380,712,349	178,744	0	380,891,093
Total depreciable assets	528,002,591	18,124,548	(2,092,990)	544,034,149
Less accumulated depreciation				
Buildings	(25,740,308)	(1,786,452)	0	(27,526,760)
Land improvements	(625,370)	(188,768)	0	(814,138)
Vehicles and equipment	(28,685,915)	(3,629,604)	2,066,150	(30,249,369)
Infrastructure	(264,633,604)	(9,265,331)	0	(273,898,935)
Total accumulated depreciation	(319,685,197)	(14,870,155)	2,066,150	(332,489,202)
Total depreciable assets, net	208,317,394	3,254,393	(26,840)	211,544,947
Governmental activities capital assets, net	<u>\$ 301,377,655</u>	<u>\$ 11,735,144</u>	<u>\$ (45,397,726)</u>	<u>\$ 267,715,073</u>
<b>Business-type activities</b>				
Nondepreciable assets				
Land	\$ 7,430,751	\$ 21,775	\$ 0	\$ 7,452,526
Construction in progress	4,530,978	5,835,341	(1,721,819)	8,644,500
Total nondepreciable assets	11,961,729	5,857,116	(1,721,819)	16,097,026
Depreciable assets				
Buildings	3,501,504	0	0	3,501,504
Land improvements	21,153,613	0	0	21,153,613
Distribution system	138,681,114	1,797,698	0	140,478,812
Vehicles and equipment	11,296,296	982,082	(476,334)	11,802,044
Total depreciable assets	174,632,527	2,779,780	(476,334)	176,935,973
Less accumulated depreciation				
Buildings and improvements	(1,315,131)	(81,122)	0	(1,396,253)
Land improvements	(13,417,579)	(256,435)	0	(13,674,014)
Distribution system	(47,520,756)	(3,219,242)	0	(50,739,998)
Vehicles and equipment	(6,313,049)	(795,937)	471,622	(6,637,364)
Total accumulated depreciation	(68,566,515)	(4,352,736)	471,622	(72,447,629)
Total depreciable assets, net	106,066,012	(1,572,956)	(4,712)	104,488,344
Business-type activities capital assets, net	<u>\$ 118,027,741</u>	<u>\$ 4,284,160</u>	<u>\$ (1,726,531)</u>	<u>\$ 120,585,370</u>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**9. Capital Assets (continued)**

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of \$14,949,970 and projects distributed to other governments in the amount of \$30,420,916. Decreases in construction in progress for the business-type activities consist of projects placed in service in the amount of \$1,721,819.

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	\$ 43,533	\$ 0	\$ 0	\$ 43,533
Less accumulated depreciation				
Machinery and equipment	(32,973)	(3,437)	0	(36,410)
Total depreciable assets, net	<u>\$ 10,560</u>	<u>\$ (3,437)</u>	<u>\$ 0</u>	<u>\$ 7,123</u>

Depreciation expense was charged to functions/programs as follows:

**Primary Government**

**Governmental activities**

General Government	\$ 627,016
Judicial	38,344
Public Safety	3,484,386
Public Works	9,741,132
Health and Welfare	175,098
Culture and Recreation	789,005
Housing and Development	15,174
Total depreciation expense for governmental activities	<u>\$ 14,870,155</u>

**Business-type activities**

Water and Sewer	\$ 3,449,151
Solid Waste	903,585
Total depreciation expense for business-type activities	<u>\$ 4,352,736</u>

**Health Department Component Unit**

	<u>\$ 3,437</u>
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**BARTOW COUNTY, GEORGIA**  
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## 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 4.68% and require annual payments through 2024. The total principal balance of the leases at the end of the current year is \$402,256 for governmental activities. At the end of the current year, the County had \$823,148 of equipment (reported as vehicles and equipment), with associated accumulated depreciation of \$383,242 financed under the capital leases. Current year depreciation expense on the leased assets totaled \$138,516.

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

<b>Year Ending December 31,</b>	<b>Governmental Activities</b>
2021	\$ 129,966
2022	174,541
2023	51,624
2024	51,624
	<u>407,755</u>
Less amounts representing interest	<u>(5,499)</u>
Present value of minimum lease payments	<u><u>\$ 402,256</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**  
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**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.

***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 and secured 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. The remaining principal balance of the bonds was paid in full during the current year.



**BARTOW COUNTY, GEORGIA**  
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**11. Long-Term Debt (continued)**

***Governmental Activities, continued***

***Bonds from Direct Placements***

***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 County has pledged its full faith and credit and taxing power to the payment and performance of the contract payments.

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. The remaining principal balance of the bonds was paid in full during the current year.

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

***Governmental Activities, continued***

***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.

The interest rate swap agreement does not affect the obligation of the County under the indenture to pay the principal of, and fixed interest on, the 1998 COPS. However, during the term of the swap agreement, the County effectively pays a variable rate on the debt. The debt service requirements to maturity for these lease obligations (presented in this note) are based on the variable rate in effect at year-end. The county will be exposed to fixed rates if the counter party to the swap defaults or if the swap agreement is terminated. A termination or default of the swap agreement may also result in the County making or receiving a termination or default payment, generally equal to the fair value of the swap agreement at the time of termination. This agreement matures on June 1, 2028, at the same time as the certificates of participation. The fixed rate on the certificates is 4.75%. The variable (floating) rate of interest is based on the Securities Industry and Financial Markets Associations (SIFMA) Municipal Swap Index (plus a 31 basis points spread). The rate at the end of the current year is 4.35%.

***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.

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

***Governmental Activities, continued***

***Swap Payments and Associated Debt, continued***

<b>Year Ending December 31,</b>	<b>Fixed Rate COPS</b>		<b>Interest Rate</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Swaps, Net</b>	<b>Total</b>
2021	\$0	\$ 88,112	\$ (80,692)	\$ 7,420
2022	0	88,112	(80,692)	7,420
2023	0	88,112	(80,692)	7,420
2024	0	88,112	(80,692)	7,420
2025	0	88,112	(80,692)	7,420
2026-2028	1,855,000	212,939	(195,007)	1,872,932
Totals	<u>\$1,855,000</u>	<u>\$ 653,499</u>	<u>\$ (598,467)</u>	<u>\$ 1,910,032</u>

***Business-Type Activities***

***Revenue Bonds***

Revenue bonds have been issued for business-type activities and are comprised of the following individual issues at the end of 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%. 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. The bonds are secured by all income and revenue derived by the County from the ownership and operation of the water system. Upon the happening and continuance of any event of default, the owners of a majority in aggregate principal outstanding, may declare the principal balance and any accrued interest to be immediately due and payable. At the end of the current year, the bonds had an outstanding balance of \$4,130,000.

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

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

***Revenue Bonds, continued***

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

<b>Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021	\$ 1,600,000	\$ 157,105	\$ 1,757,105
2022	260,000	83,105	343,105
2023	265,000	75,305	340,305
2024	275,000	68,945	343,945
2025	285,000	58,695	343,695
2026-2030	1,360,000	140,938	1,500,938
2031	85,000	2,677	87,677
Totals	<u>\$ 4,130,000</u>	<u>\$ 586,770</u>	<u>\$ 4,716,770</u>

***Notes from Direct Borrowings***

The County entered into borrowings with the Georgia Environmental Finance Authority for expansion of the County's water and sewer system. The notes are secured by all income and revenue derived by the County from the ownership and operation of the water system. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. These notes, including original balances, are as follows at 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
1.89%	20 Years	2039	4,460,024
			<u>\$ 12,241,590</u>

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

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

***Notes from Direct Borrowings, continued***

The annual requirements to amortize notes from direct borrowings at the end of the current year are as follows:

<b>Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021	\$ 698,016	\$ 174,329	\$ 872,345
2022	707,236	165,109	872,345
2023	716,610	155,735	872,345
2024	726,138	146,207	872,345
2025	735,826	136,519	872,345
2026-2030	2,961,369	719,799	3,681,168
2031-2035	2,406,549	315,211	2,721,760
2036-2040	2,093,303	82,001	2,175,304
Totals	<u>\$ 11,045,047</u>	<u>\$ 1,894,910</u>	<u>\$ 12,939,957</u>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

## 12. Long-Term Liabilities

### *Changes in Long - Term Liabilities*

The following is a summary of changes in long-term liabilities 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>					
Certificate of participation	\$ 1,855,000	\$ 0	\$ 0	\$ 1,855,000	\$ 0
Original issue discount	(19,727)	0	(4,934)	(14,793)	0
Total certificate of participation	1,835,273	0	(4,934)	1,840,207	0
Bonds payable	5,350,000	0	5,350,000	0	0
Original issue premium	94,880	0	94,880	0	0
Total bonds payable	5,444,880	0	5,444,880	0	0
Bonds from direct placements	1,865,000	0	1,865,000	0	0
Capital leases payable	407,974	258,560	264,278	402,256	129,966
Guarantee obligation	39,257,846	864,123	2,936,521	37,185,448	2,937,934
Compensated absences	1,254,594	1,395,534	1,254,594	1,395,534	1,395,534
Total governmental activities	<u>\$ 50,065,567</u>	<u>\$ 2,518,217</u>	<u>\$ 11,760,339</u>	<u>\$ 40,823,445</u>	<u>\$ 4,463,434</u>
<b>Business-type activities</b>					
Bonds payable	\$ 5,690,000	\$ 0	\$ 1,560,000	\$ 4,130,000	\$ 1,600,000
Original issue premium	591,946	0	49,329	542,617	0
Total bonds payable	6,281,946	0	1,609,329	4,672,617	1,600,000
Notes from direct borrowings	11,390,646	0	345,599	11,045,047	698,016
Landfill closure and post-closure care costs	7,823,125	834,769	37,234	8,620,660	37,234
Compensated absences	135,345	146,219	135,345	146,219	146,219
Total business-type activities	<u>\$ 25,631,062</u>	<u>\$ 980,988</u>	<u>\$ 2,127,507</u>	<u>\$ 24,484,543</u>	<u>\$ 2,481,469</u>

Bond discounts/premiums are amortized over the life of the related debt using the straight-line method. In prior years, long-term liabilities, such as compensated absences and guarantee obligation of the governmental activities were liquidated in the General Fund.

The total interest incurred and charged to expense for the current year was \$80,181 and \$272,770 for governmental activities and business-type activities, respectively.

See Note 23 for additional details on the guarantee obligation.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

**12. Long-Term Liabilities (continued)**

***Changes in Long - Term Liabilities, 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	<u>\$ 62,057</u>	<u>\$ 25,052</u>	<u>\$ 19,983</u>	<u>\$ 67,126</u>	<u>\$ 6,713</u>

**13. 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 at the end of the current year totaled \$8,620,660. This amount is based on the total estimated cost and management's estimate of the percentage of landfill capacity used at the end of the current year, which is 21.7% of the Subtitle "D" landfill, 100% for the old landfill and 100% of the C & D landfill. It is estimated that an additional \$13,803,218 will be recognized as closure and post-closure care expenses through the date the landfills are expected to be filled to capacity (2073) for the Subtitle "D" landfill. The estimated total current cost of the landfill closure and post-closure care (approximately \$22,423,878) 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**  
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**14. Restricted and Assigned Fund Balances**

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

	<u>General</u>	<u>2014 SPLOST</u>	<u>2020 SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Restricted for:</b>					
Judicial					
Drug abuse treatment and education programs	\$ 0	\$ 0	\$ 0	\$ 314,499	\$ 314,499
Crime victims assistance	0	0	0	7,145	7,145
Treatment programs for juvenile offenders	0	0	0	91,185	91,185
Law library operations	0	0	0	55,847	55,847
District Attorney operations	0	0	0	38,548	38,548
Clerk of Court technology	0	0	0	170,575	170,575
Public Safety					
Construction, operation, and staffing of detention facilities	0	0	0	13,920	13,920
Law enforcement facilities, equipment, and operations	0	0	0	263,388	263,388
Sheriff facilities and equipment	0	0	0	202,203	202,203
Capital projects	0	4,146,437	15,117,265	405,771	19,669,473
Debt service	0	0	0	1,835,642	1,835,642
	<u>\$ 0</u>	<u>\$ 4,146,437</u>	<u>\$ 15,117,265</u>	<u>\$ 3,398,723</u>	<u>\$ 22,662,425</u>
<b>Assigned for:</b>					
Public Safety					
Emergency 911 system operations	\$ 0	\$ 0	\$ 0	\$ 1,200,912	\$ 1,200,912
Radio system maintenance and operations	0	0	0	20,581	20,581
Housing and Development					
Tourism	0	0	0	136,141	136,141
Debt service	925,000	0	0	600,237	1,525,237
Subsequent year's budget	932,900	0	0	0	932,900
	<u>\$ 1,857,900</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,957,871</u>	<u>\$ 3,815,771</u>



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

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

	Governmental Activities	Business-Type Activities
Cost of capital assets	\$ 600,204,275	\$ 193,032,999
Accumulated depreciation	(332,489,202)	(72,447,629)
Book value	267,715,073	120,585,370
Capital-related accounts payable	(1,309,911)	(1,317,297)
Retainages payable	0	(371,960)
Capital leases payable	(402,256)	0
Notes payable	0	(11,045,047)
Bonds payable	0	(4,672,617)
Certificates of participation	(1,840,207)	0
Unspent debt proceeds	35,341	0
Net investment in capital assets	<u>\$ 264,198,040</u>	<u>\$ 103,178,449</u>

**16. 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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**16. Retirement Plans (continued)**

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

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	392
Terminated plan participants entitled to but not yet receiving benefits	275
Active employees participating in the plan	<u>527</u>
Total number of participants	<u><u>1,194</u></u>

*Benefits Provided.* Upon eligibility to retire, participants hired before March 6, 2014 are entitled to an annual benefit in the amount of 2.0% of average annual compensation multiplied by years of service and participants hired on or after March 6, 2014 are entitled to an annual benefit in the amount of 1.0% of average annual compensation 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 \$9,273,300, or 35.96% 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**  
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**16. Retirement Plans (continued)**

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

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

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions.* At the end of the current year, the County reported a net pension liability of \$53,694,365. The net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019. For governmental activities, the net pension liability is liquidated by the General Fund. For the current year, the County recognized pension expense of \$15,383,570.

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, 2018</b>	<b>\$ 124,220,683</b>	<b>\$ 68,679,070</b>	<b>\$ 55,541,613</b>
Changes for the year:			
Service cost	1,678,488	0	1,678,488
Interest	8,480,402	0	8,480,402
Liability experience (gain) / loss	4,801,046	0	4,801,046
Assumption change	5,564,383	0	5,564,383
Employer contributions	0	8,882,220	(8,882,220)
Net investment income	0	14,064,243	(14,064,243)
Benefit payments	(6,144,183)	(6,144,183)	0
Administrative expense	0	(123,550)	123,550
Other changes	0	(451,346)	451,346
Net changes	<u>14,380,136</u>	<u>16,227,384</u>	<u>(1,847,248)</u>
<b>Balances at December 31, 2019</b>	<b>\$ 138,600,819</b>	<b>\$ 84,906,454</b>	<b>\$ 53,694,365</b>
Plan fiduciary net position as a percentage of the total pension liability		61.26%	
Covered payroll		\$ 25,848,162	
Net pension liability as a percentage of covered payroll		207.73%	

**BARTOW COUNTY, GEORGIA**  
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**16. Retirement Plans (continued)**

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

At 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	\$ 9,273,300	\$ 0
Changes in participant fund allocation	196,296	(196,296)
Net difference between projected and actual earnings on pension plan investments	0	(4,260,001)
Differences between expected and actual experience	12,315,937	0
Changes of assumptions	8,688,064	0
Totals	<u><u>\$ 30,473,597</u></u>	<u><u>\$ (4,456,297)</u></u>

The \$9,273,300 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>	
2021	\$ 8,211,617
2022	6,228,015
2023	3,637,086
2024	<u>(1,332,718)</u>
Totals	<u><u>\$ 16,744,000</u></u>

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. Retirement Plans (continued)**

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

*Actuarial Assumptions.* The total pension liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Future salary increases	4.50% per year with an age based scale
Cost of living adjustments	N/A
Net investment rate of return	7.00%

Healthy mortality rates were based on the Pub-2010 Amount Weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees Table with Scale AA to 2019. Disabled rates were derived from the 1985 CIDA Table Class I.

The pension plan's target asset allocation as of December 31, 2019 is summarized in the following table:

	<b>Target Allocation</b>	<b>Range</b>
Fixed Income	30%	25%-35%
Large Cap	30%	25%-35%
Mid Cap	5%	2.5%-10%
Small Cap	5%	2.5%-10%
REIT	5%	2.5%-10%
International	15%	10%-20%
Multi Cap	5%	2.5%-10%
Global Allocation	5%	2.5%-10%

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. Retirement Plans (continued)**

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

*Discount Rate.* The discount rate used to measure the total pension liability was 7.00 percent. The discount rate is determined using the estimated 65<sup>th</sup> percentile return based on UBS Capital Market Assumptions (6.10%) and five year performance in excess of benchmarks (0.90%). 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 (6.00 percent) or one percentage-point higher (8.00 percent) than the current rate:

	<b>Discount Rate</b>	<b>Net Pension Liability</b>
1% decrease	6.00%	\$ 72,624,605
Current discount rate	7.00%	53,694,365
1% increase	8.00%	37,984,033

*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**  
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**16. 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 \$625,465 and the County made contributions of \$434,707.

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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**16. 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, 2020, the Department contributed \$223,076. As of June 30, 2020, the Department reported a liability in the amount of \$1,276,996 for its proportionate share (0.030946%) of the net pension liability. The Department recognized pension expense of \$196,065 for the fiscal year ended June 30, 2020. 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**  
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## **17. 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, 2020, the date of the most recent actuarial valuation, membership consisted of the following:

Inactive members or beneficiaries currently receiving benefits	304
Inactive members entitled to but not yet receiving benefits	0
Active employees	<u>343</u>
Total membership	<u><u>647</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, 2020, plan members receiving benefits contributed \$488,196 through their required contributions.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. 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 \$134,588,804. The net OPEB liability was measured as of January 1, 2020, 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, 2020. During the current year, the County recognized OPEB expense of \$8,668,302.

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 1/1/2019</b>	\$ 112,391,035	\$ 0	\$ 112,391,035
Changes for the year:			
Service cost	1,665,135	0	1,665,135
Interest	4,547,894	0	4,547,894
Differences between expected and actual experience	(9,450,381)	0	(9,450,381)
Contributions-employer	0	2,963,342	(2,963,342)
Changes of assumptions or other inputs	28,398,463	0	28,398,463
Benefit payments	(2,963,342)	(2,963,342)	0
Net changes	22,197,769	0	22,197,769
<b>Balances at 1/1/2020</b>	<b>\$ 134,588,804</b>	<b>\$ 0</b>	<b>\$ 134,588,804</b>
Plan fiduciary net position as a percentage of the total OPEB liability		0.00%	
Covered-employee payroll		\$ 13,467,783	
Plan net OPEB liability as a percentage of covered employee payroll		999.34%	

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. 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	\$ (8,687,505)
Changes of assumptions	25,892,692	(7,652,029)
Contributions subsequent to the measurement date	3,911,129	0
Changes in participant fund allocation	453,803	(453,803)
Totals	<u>\$ 30,257,624</u>	<u>\$ (16,793,337)</u>

The \$3,911,129 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>	
2021	\$ 2,455,273
2022	2,455,273
2023	2,332,543
2024	1,793,975
2025	516,094
Totals	<u>\$ 9,553,158</u>

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

***County Plan, continued***

*Actuarial Assumptions.* The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Projected salary increases	4.50% per annum, compounded annually, adjusted by age, including inflation
Actuarial cost method	Entry age normal
Discount rate	2.74%, 4.10% at prior measurement date
Healthcare cost trend rates	Pre-Medicare: 7.00% trended down to 4.50% by 2030 Medicare: 5.25% trended down to 4.50% by 2024. Dental: 4.00%
Mortality rates	Mortality rates were based on the Pub-2010 GE (50%) & PS (50%) Amount-Weighted with Scale AA to 2020.
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, 2020 actuarial valuation were based on the pension valuation prepared by GEBCorp as of January 1, 2020.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, etc.) used in the January 1, 2020 actuarial valuation were based on a review of recent plan experience performed concurrently with the January 1, 2020 valuation.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. 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 selected by the County for this purpose is the Bond Buyer General Obligation 20-year Municipal Bond Index published at the last Thursday of December by The Bond Buyer ([www.bondbuyer.com](http://www.bondbuyer.com)). The Municipal Bond Index Rate as of the measurement date was 2.74%.

*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 (1.74%) or one percentage-point higher (3.74%) 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>		<b>Net OPEB Liability</b>
1% decrease	1.74%	\$ 159,169,024
Current discount rate	2.74%	134,588,804
1% increase	3.74%	115,095,259
<u>Healthcare Cost Trend Rates</u>		<b>Net OPEB Liability</b>
1% decrease		\$ 114,252,079
Current trend rate		134,588,804
1% increase		160,643,547

*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**  
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**17. 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, 2020, the Health Department contributed \$51,007. As of June 30, 2020, the Health Department reported a net liability in the amount of \$288,291 for its proportionate share (0.029173% for the State of Georgia OPEB Fund and 0.026113% for the SEAD-OPEB Fund) of the net OPEB liability. The Health Department recognized OPEB expense of (\$136,365) for the fiscal year ended June 30, 2020. 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.

**18. 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**  
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**18. Tax Abatements (continued)**

For the current year, Bartow County property taxes were abated totaling \$5,993,441 under this program through authorities as follows: \$4,315,241 through the Bartow-Cartersville Joint Development Authority, \$429,780 through the Bartow-Cartersville Second Joint Development Authority, \$1,228,471 through the Development Authority of Bartow County, and \$19,949 through the Development Authority of Cartersville. Individual tax abatement agreements that each exceeded ten percent of the total amount abated are as follows:

- 100% property tax abatement for a local manufacturer expanding its manufacturing facility located in Bartow County. The abatement amounted to \$1,138,345
- 70% property tax abatement for a local manufacturer investing in personal property for its manufacturing facility located in Bartow County. The abatement amounted to \$861,337
- 60% property tax abatement for a local manufacturer investing in personal property for its manufacturing facility located in Bartow County. The abatement amounted to \$782,122

**19. 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	\$ 1,250,403	
Disbursements for trade and tourism	\$ 543,214	43% of tax receipts
Disbursements for tourism product development	\$ 232,806	19% of tax receipts
Transfers to the General Fund	\$ 470,000	38% of tax receipts

**BARTOW COUNTY, GEORGIA**  
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**December 31, 2020**

**20. Joint Ventures**

Pursuant to an interlocal agreement authorized by state statutes, Bartow County joined with the City of Cartersville to establish and operate an airport operation for the mutual advantage of the governments. One member of the authority for the joint venture is appointed by each government. These two members then select the third member. The operating and capital budgets are funded by equal contributions from each government for those required amounts in excess of operating revenues and grants. The government's share of assets, liabilities and fund equity is 50%. Summary financial information as of, and for the 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, 2020**

**20. Joint Ventures (continued)**

Under Georgia law, the County, in conjunction with other cities and counties in the Northwest Georgia area, is a member of the Northwest Georgia Regional Commission (NWGRC) and is required to pay annual dues thereto. During the current year, the County paid \$85,978 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official in each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. A copy of the NWGRC financial statements can be obtained from Northwest Georgia Regional Commission, 1 Jackson Hill Drive, P.O. Box 1798, Rome, Georgia 30162.

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

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

**20. Joint Ventures (continued)**

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

**21. Risk Management**

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

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

**21. Risk Management (continued)**

***Group Health Insurance***

The County offers to all eligible employees' medical insurance coverage through a partially self-insured medical plan called an MPA or Minimum Premium Agreement. The partially self-insured plan is administered by an insurance company, Blue Cross Blue Shield of Georgia, which passes the claims costs to the County. The County has reinsurance coverage for excess claims. The maximum claims liability represents the level of paid claims during the policy year that the County would have to pay in a "worst case scenario". Bartow County pays for all claims up to the maximum claims liability of \$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, 2020**

**21. Risk Management (continued)**

***Workers' Compensation, continued***

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

***Other***

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

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

**21. Risk Management (continued)**

***Other, continued***

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

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

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

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

**21. Risk Management (continued)**

	<b>Workers'</b>	<b>Health and</b>	
	<b>Compensation</b>	<b>Dental</b>	<b>Total</b>
<b>Beginning Balance</b>	\$ 690,000	\$ 377,037	\$ 1,067,037
Incurred claims, net of any changes	717,713	11,525,960	12,243,673
Payments	(567,713)	(11,276,829)	(11,844,542)
<b>Ending Balance</b>	<u>\$ 840,000</u>	<u>\$ 626,168</u>	<u>\$ 1,466,168</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.

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

**22. Commitments and Contingencies**

***Commitments***

As of the end of the current year, contractual commitments on uncompleted contracts totaled \$4,567,597.

***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.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

**22. Commitments and Contingencies (continued)**

***Contingencies, continued***

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.

**23. 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%. At the end of the current year, the outstanding principal balance of the Series 2015 Bonds is \$31,705,000.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

**23. Nonexchange Financial Guarantee (continued)**

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. At the end of the current year, the County recognized a liability in the amount of \$37,185,448 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 \$2,936,521 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>\$ 39,257,846</u>	<u>\$ 864,123</u>	<u>\$ 2,936,521</u>	<u>\$ 37,185,448</u>

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

**24. New Accounting Pronouncements**

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



**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

**25. Changes in Beginning Balances**

***Governmental Activities***

**2014 SPLOST Capital Projects Fund**

A prior period adjustment has been made to adjust the beginning balance of taxes receivable. This adjustment decreased beginning fund balance by \$354,263.

A prior period adjustment has been made to adjust the beginning balance of intergovernmental payables. This adjustment increased beginning fund balance by \$77,381.

The net effect of these adjustments decreased beginning fund balance in the 2014 SPLOST Capital Projects Fund by \$276,882.

**2020 SPLOST Capital Projects Fund**

A prior period adjustment has been made to adjust the beginning balance of taxes receivable. This adjustment increased beginning fund balance by \$354,263.

A prior period adjustment has been made to adjust the beginning balance of intergovernmental payables. This adjustment decreased beginning fund balance by \$83,012.

The net effect of these adjustments increased beginning fund balance in the 2020 SPLOST Capital Projects Fund by \$271,251.

The net effect of these adjustments decreased beginning net position in the Governmental Activities by \$5,631.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2020**

**25. Changes in Beginning Balances (continued)**

***Fiduciary Funds***

**Custodial Funds**

Prior period adjustments have been made to adjust beginning net position in the Clerk of Superior Court, Sheriff, and Probate Court Custodial Funds. These adjustments were required due to the implementation of GASB Statement No. 84, *Fiduciary Activities*, and increased beginning net position in the Clerk of Superior Court Custodial Fund by \$2,229,648, increased beginning net position in the Sheriff Custodial Fund by \$156,153, and increased beginning net position in the Probate Court Custodial Fund by \$29,136.

The net effect of these adjustments increased beginning net position of the Custodial Funds by \$2,414,937.

***REQUIRED SUPPLEMENTARY INFORMATION***

**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**  
**LAST TEN YEARS**  
**December 31, 2020**  
**(Unaudited)**

	Fiscal Year End					
	2020	2019	2018	2017	2016	2015
<b>Total pension liability</b>						
Service cost	\$ 1,678,488	\$ 1,443,848	\$ 1,384,151	\$ 1,243,632	\$ 1,130,200	\$ 1,101,659
Interest	8,480,402	7,491,731	6,861,529	6,347,162	5,584,567	5,567,097
Liability experience (gain) / loss	4,801,046	8,815,961	5,725,001	4,536,227	4,912,652	0
Assumption change	5,564,383	5,951,499	203,238	3,021,950	3,197,359	0
Service credit transfer	0	0	0	0	20,227	0
Benefit payments, including refunds of employee contributions	(6,144,183)	(5,633,176)	(5,329,747)	(4,942,290)	(4,391,626)	(4,250,133)
Net change in total pension liability	14,380,136	18,069,863	8,844,172	10,206,681	10,453,379	2,418,623
Total pension liability - beginning	124,220,683	106,150,820	97,306,648	87,099,967	76,646,588	74,227,965
<b>Total pension liability - ending (a)</b>	<b>\$ 138,600,819</b>	<b>\$ 124,220,683</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	\$ 8,882,220	\$ 7,257,887	\$ 6,661,783	\$ 5,645,508	\$ 5,476,825	\$ 5,500,000
Service credit transfer	0	0	0	0	20,227	0
Net investment income	14,064,243	(3,043,463)	9,341,313	4,178,787	477,729	3,541,054
Benefit payments, including refunds of employee contributions	(6,144,183)	(5,633,176)	(5,329,747)	(4,942,290)	(4,391,626)	(4,096,514)
Administrative expense	(123,550)	(112,510)	(105,407)	(105,963)	(104,398)	(96,193)
Other	(451,346)	(405,647)	(540,445)	(557,425)	(617,561)	(550,630)
Net change in plan fiduciary net position	16,227,384	(1,936,909)	10,027,497	4,218,617	861,196	4,297,717
Plan fiduciary net position - beginning	68,679,070	70,615,979	60,588,482	56,369,865	55,508,669	51,210,952
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 84,906,454</b>	<b>\$ 68,679,070</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>\$ 53,694,365</b>	<b>\$ 55,541,613</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	61.26%	55.29%	66.52%	62.27%	64.72%	72.42%
Covered payroll	\$ 25,848,162	\$ 26,423,315	\$ 25,396,627	\$ 24,206,684	\$ 23,574,738	\$ 23,397,640
Net pension liability as a percentage of covered payroll	207.73%	210.20%	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, 2020**  
**(Unaudited)**

	<b>Fiscal Year End</b>					
	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Actuarially determined contribution	\$ 9,273,300	\$ 8,882,220	\$ 7,257,887	\$ 6,661,783	\$ 5,645,508	\$ 5,476,825
Contributions in relation to the actuarially determined contribution	<u>(9,273,300)</u>	<u>(8,882,220)</u>	<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>	<u>\$ 0</u>	<u>\$ 0</u>
Covered payroll	\$ 25,791,278	\$ 25,848,162	\$ 26,423,315	\$ 25,396,627	\$ 24,206,684	\$ 23,574,738
Contributions as a percentage of covered payroll	35.96%	34.36%	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, 2020**  
**(Unaudited)**

	<b>Fiscal Year End</b>		
	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Total OPEB liability</b>			
Service cost	\$ 1,665,135	\$ 1,947,625	\$ 1,713,047
Interest	4,547,894	4,134,669	4,200,059
Differences between expected and actual experience	(9,450,381)	(1,161,839)	(633,506)
Changes of assumptions or other inputs	28,398,463	(11,606,563)	6,175,208
Benefit payments	(2,963,342)	(2,214,708)	(2,527,785)
Net change in total OPEB liability	22,197,769	(8,900,816)	8,927,023
Total OPEB liability - beginning	112,391,035	121,291,851	112,364,828
<b>Total OPEB liability - ending (a)</b>	<b>\$ 134,588,804</b>	<b>\$ 112,391,035</b>	<b>\$ 121,291,851</b>
<b>Plan fiduciary net position</b>			
Contributions - employer	\$ 2,963,342	\$ 2,214,708	\$ 2,527,785
Benefit payments	(2,963,342)	(2,214,708)	(2,527,785)
Net change in plan fiduciary net position	0	0	0
Plan fiduciary net position - beginning	0	0	0
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net OPEB liability - ending : (a) - (b)</b>	<b>\$ 134,588,804</b>	<b>\$ 112,391,035</b>	<b>\$ 121,291,851</b>
Plan's fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 13,467,783	\$ 15,817,056	\$ 15,817,056
Net OPEB liability as a percentage of covered-employee payroll	999.34%	710.57%	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, 2020**

## **Pension Plan**

### **1. Valuation Date**

The actuarially determined contribution rate was determined as of January 1, 2019, 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, 2021.

### **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 = 7.00%

Future salary increases = 4.50% 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 Pub-2010 Amount Weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees Table with Scale AA to 2019. Disabled rates were derived from the 1985 CIDA Table Class I.

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2020**

**Pension Plan (continued)**

**3. Changes in Benefits**

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

**4. Changes of Assumptions**

The mortality table was changed from the RP-2000 with Scale AA projected to 2018 to the Pub-2010 Amount Weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees Table with Scale AA to 2019.

**OPEB Plan**

**1. Valuation Date**

The net OPEB liability was measured as of January 1, 2020, 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, 2020.

**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.



**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2020**

**OPEB Plan (continued)**

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

Asset valuation method = Fair value

Projected salary increases = 4.50% per annum, compounded annually, adjusted by age, including inflation

Inflation = 3.50%

Discount rate = 2.74%, 4.10% at prior measurement date

Healthcare cost trend rates = Pre-Medicare: 7.00% trended down to 4.50% by 2030; Medicare: 5.25% trended down to 4.50% by 2024; Dental: 4.00%

Mortality = Mortality rates were based on the the Pub-2010 GE (50%) & PS (50%) Amount-Weighted with Scale AA to 2020.

**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 4.10% to 2.74% due to a change in the municipal bond rate.

The Pre-Medicare healthcare cost trend rates decreased from 7.25% trended down to 4.75% by 2028 to 7.00% trended down to 4.50% by 2020.

The Medicare healthcare cost trend rates decreased from 5.38% trended down to 4.75% by 2022 to 5.25% trended down to 4.50% by 2024.

Mortality rates were previously based on the RP-2000 projected with Scale AA to 2018 to the Pub-2010 GE (50%) & PS (50%) Amount-Weighted with Scale AA to 2020.

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***COMBINING STATEMENTS***

***Nonmajor Governmental Funds***

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

	Special Revenue						Law
	Drug Abuse	Crime	Emergency	Juvenile	County	Hotel/	Enforcement
	Education	Victim	Telephone	Supervision	Jail	Motel Tax	Confiscated
		Assistance					Assets
<b>ASSETS</b>							
Cash and cash equivalents	\$ 319,344	\$ 3,289	\$ 1,094,240	\$ 91,185	\$ 5,500	\$ 158,991	\$ 554,951
Investments	0	0	0	0	0	0	0
Receivables							
Accounts	0	0	164,250	0	0	0	0
Intergovernmental	949	3,856	0	0	8,420	0	0
Taxes	0	0	0	0	0	126,797	0
Due from other funds	0	0	4,666	0	0	0	0
Prepaid items	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$ 320,293</b>	<b>\$ 7,145</b>	<b>\$ 1,263,156</b>	<b>\$ 91,185</b>	<b>\$ 13,920</b>	<b>\$ 285,788</b>	<b>\$ 554,951</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Accounts payable	\$ 5,794	\$ 0	\$ 3,537	\$ 0	\$ 0	\$ 149,647	\$ 0
Accrued salaries and payroll liabilities	0	0	58,707	0	0	0	0
Due to other agencies	0	0	0	0	0	0	291,563
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>5,794</b>	<b>0</b>	<b>62,244</b>	<b>0</b>	<b>0</b>	<b>149,647</b>	<b>291,563</b>
<b>Fund balances</b>							
Nonspendable prepaid items	0	0	0	0	0	0	0
Restricted for:							
Judicial	314,499	7,145	0	91,185	0	0	0
Public Safety	0	0	0	0	13,920	0	263,388
Capital outlay	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0
Assigned for:							
Public Safety	0	0	1,200,912	0	0	0	0
Housing and Development	0	0	0	0	0	136,141	0
Debt service	0	0	0	0	0	0	0
<b>Total fund balances</b>	<b>314,499</b>	<b>7,145</b>	<b>1,200,912</b>	<b>91,185</b>	<b>13,920</b>	<b>136,141</b>	<b>263,388</b>
<b>Total liabilities and fund balances</b>	<b>\$ 320,293</b>	<b>\$ 7,145</b>	<b>\$ 1,263,156</b>	<b>\$ 91,185</b>	<b>\$ 13,920</b>	<b>\$ 285,788</b>	<b>\$ 554,951</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	2007 SPLOST	
\$ 212,016	\$ 56,385	\$ 38,548	\$ 0	\$ 170,575	\$ 161	\$ 1,234,574	\$ 40,000	\$ 189,831	\$ 2,886	\$ 4,172,476
0	0	0	0	0	0	0	1,161,356	0	0	1,161,356
0	0	0	0	0	0	0	0	0	0	164,250
0	0	0	0	0	45,354	0	0	213,054	0	271,633
0	0	0	0	0	0	0	0	0	0	126,797
0	0	0	0	0	0	0	634,337	0	0	639,003
0	0	0	0	0	56,500	0	0	0	0	56,500
<u>\$ 212,016</u>	<u>\$ 56,385</u>	<u>\$ 38,548</u>	<u>\$ 0</u>	<u>\$ 170,575</u>	<u>\$ 102,015</u>	<u>\$ 1,234,574</u>	<u>\$ 1,835,693</u>	<u>\$ 402,885</u>	<u>\$ 2,886</u>	<u>\$ 6,592,015</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,934	\$ 0	\$ 0	\$ 0	\$ 0	\$ 183,912
0	0	0	0	0	0	0	0	0	0	58,707
0	0	0	0	0	0	0	0	0	0	291,563
9,813	538	0	0	0	0	634,337	0	0	0	644,688
0	0	0	0	0	0	0	51	0	0	51
<u>9,813</u>	<u>538</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,934</u>	<u>634,337</u>	<u>51</u>	<u>0</u>	<u>0</u>	<u>1,178,921</u>
0	0	0	0	0	56,500	0	0	0	0	56,500
0	55,847	38,548	0	170,575	0	0	0	0	0	677,799
202,203	0	0	0	0	0	0	0	0	0	479,511
0	0	0	0	0	0	0	0	402,885	2,886	405,771
0	0	0	0	0	0	0	1,835,642	0	0	1,835,642
0	0	0	0	0	20,581	0	0	0	0	1,221,493
0	0	0	0	0	0	0	0	0	0	136,141
0	0	0	0	0	0	600,237	0	0	0	600,237
<u>202,203</u>	<u>55,847</u>	<u>38,548</u>	<u>0</u>	<u>170,575</u>	<u>77,081</u>	<u>600,237</u>	<u>1,835,642</u>	<u>402,885</u>	<u>2,886</u>	<u>5,413,094</u>
<u>\$ 212,016</u>	<u>\$ 56,385</u>	<u>\$ 38,548</u>	<u>\$ 0</u>	<u>\$ 170,575</u>	<u>\$ 102,015</u>	<u>\$ 1,234,574</u>	<u>\$ 1,835,693</u>	<u>\$ 402,885</u>	<u>\$ 2,886</u>	<u>\$ 6,592,015</u>

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

	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	\$ 845	\$ 0	\$ 0	\$ 1,250,403	\$ 0
Fines, fees, and forfeitures	107,451	87,222	0	4,882	0	0	136,203
Charges for services	0	0	2,062,558	0	183,905	0	0
Intergovernmental	0	0	73,569	0	0	0	0
Interest	0	0	0	0	0	0	1,202
Other	0	0	58,044	0	0	0	0
<b>Total revenues</b>	<b>107,451</b>	<b>87,222</b>	<b>2,195,016</b>	<b>4,882</b>	<b>183,905</b>	<b>1,250,403</b>	<b>137,405</b>
<b>EXPENDITURES</b>							
Current							
Judicial	90,930	0	0	2,600	0	0	0
Public Safety	0	0	2,199,559	0	0	0	198,995
Health and Welfare	0	0	0	0	0	0	0
Housing and Development	0	0	0	0	0	776,021	0
Capital outlay	0	0	0	0	0	0	0
Debt service	0	0	0	0	0	0	0
<b>Total expenditures</b>	<b>90,930</b>	<b>0</b>	<b>2,199,559</b>	<b>2,600</b>	<b>0</b>	<b>776,021</b>	<b>198,995</b>
Excess (deficiency) of revenues over (under) expenditures	16,521	87,222	(4,543)	2,282	183,905	474,382	(61,590)
Other financing sources (uses)							
Transfers in	0	0	0	0	0	0	0
Transfers out	(9,000)	(87,000)	(4,581)	0	(178,000)	(470,000)	0
<b>Total other financing sources (uses)</b>	<b>(9,000)</b>	<b>(87,000)</b>	<b>(4,581)</b>	<b>0</b>	<b>(178,000)</b>	<b>(470,000)</b>	<b>0</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	7,521	222	(9,124)	2,282	5,905	4,382	(61,590)
Fund balances, January 1	306,978	6,923	1,210,036	88,903	8,015	131,759	324,978
<b>Fund balances, December 31</b>	<b>\$ 314,499</b>	<b>\$ 7,145</b>	<b>\$ 1,200,912</b>	<b>\$ 91,185</b>	<b>\$ 13,920</b>	<b>\$ 136,141</b>	<b>\$ 263,388</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	2007 SPLOST	
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,251,248
0	38,386	9,545	0	81,762	0	0	0	0	0	465,451
385,707	0	0	0	0	0	0	0	0	0	2,632,170
0	0	0	550,000	0	150,671	0	0	497,803	0	1,272,043
0	0	0	0	0	0	0	11,837	710	34	13,783
0	0	0	0	0	24,491	0	0	0	0	82,535
385,707	38,386	9,545	550,000	81,762	175,162	0	11,837	498,513	34	5,717,230
0	25,568	5,061	0	83,967	0	0	0	0	0	208,126
309,397	0	0	0	0	451,960	0	0	0	0	3,159,911
0	0	0	550,000	0	0	0	0	0	0	550,000
0	0	0	0	0	0	0	0	0	0	776,021
0	0	0	0	0	0	0	0	669,442	184,006	853,448
0	0	0	0	0	0	0	13,695	0	0	13,695
309,397	25,568	5,061	550,000	83,967	451,960	0	13,695	669,442	184,006	5,561,201
76,310	12,818	4,484	0	(2,205)	(276,798)	0	(1,858)	(170,929)	(183,972)	156,029
0	0	0	0	0	289,104	0	0	0	0	289,104
0	0	0	0	0	0	0	0	0	0	(748,581)
0	0	0	0	0	289,104	0	0	0	0	(459,477)
76,310	12,818	4,484	0	(2,205)	12,306	0	(1,858)	(170,929)	(183,972)	(303,448)
125,893	43,029	34,064	0	172,780	64,775	600,237	1,837,500	573,814	186,858	5,716,542
\$ 202,203	\$ 55,847	\$ 38,548	\$ 0	\$ 170,575	\$ 77,081	\$ 600,237	\$ 1,835,642	\$ 402,885	\$ 2,886	\$ 5,413,094

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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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 33,011,449	\$ 21,036,366
Receivables (net)		
Accounts	345,597	193,165
Intergovernmental	1,530,948	924,326
Taxes	4,102,058	3,907,810
Due from other funds	195,682	186,812
Prepaid items	<u>406,215</u>	<u>636,164</u>
<b>Total assets</b>	<u><u>\$ 39,591,949</u></u>	<u><u>\$ 26,884,643</u></u>
<b>LIABILITIES</b>		
Accounts payable	\$ 2,023,590	\$ 1,247,620
Accrued salaries and payroll liabilities	1,875,812	1,475,560
Unearned revenue	13,710	13,710
Other liabilities	<u>29,385</u>	<u>18,000</u>
<b>Total liabilities</b>	<u>3,942,497</u>	<u>2,754,890</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	<u>772,255</u>	<u>743,288</u>
<b>FUND BALANCES</b>		
Nonspendable prepaid items	406,215	636,164
Restricted for Public Works	0	270,263
Assigned for debt service	925,000	0
Assigned for subsequent year's budget	932,900	1,520,300
Unassigned	<u>32,613,082</u>	<u>20,959,738</u>
<b>Total fund balances</b>	<u>34,877,197</u>	<u>23,386,465</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u><u>\$ 39,591,949</u></u>	<u><u>\$ 26,884,643</u></u>

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

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Taxes	\$ 72,857,362	\$ 67,058,195
Licenses and permits	1,498,120	1,245,834
Fines, fees and forfeitures	2,527,072	2,270,025
Charges for services	4,343,417	3,977,962
Intergovernmental	11,081,798	5,783,168
Interest	29,189	50,247
Contributions	67,000	20,000
Other	693,333	678,196
<b>Total revenues</b>	<u>93,097,291</u>	<u>81,083,627</u>
<b>EXPENDITURES</b>		
Current		
General Government	13,095,852	11,727,102
Judicial	8,590,719	8,706,451
Public Safety	40,850,506	39,512,961
Public Works	8,488,062	7,749,525
Health and Welfare	2,757,257	2,921,581
Culture and Recreation	4,338,755	4,451,164
Housing and Development	2,512,561	2,629,799
Debt Service		
Principal	3,200,799	2,373,567
Interest	10,751	721,385
<b>Total expenditures</b>	<u>83,845,262</u>	<u>80,793,535</u>
Excess of revenues over expenditures	<u>9,252,029</u>	<u>290,092</u>
Other financing sources (uses)		
Transfers in (out)		
Crime Victims Assistance Fund	87,000	103,000
Hotel/Motel Tax Fund	470,000	600,000
County Jail Fund	178,000	210,000
Drug Abuse Education Fund	9,000	8,500
Emergency Telephone Fund	0	(32,925)
Radio System M&O Fund	(284,523)	(69,816)
Solid Waste Fund	1,000,000	634,516
Sale of capital assets	520,666	105,298
Issuance of capital leases	258,560	0
<b>Total other financing sources (uses)</b>	<u>2,238,703</u>	<u>1,558,573</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	11,490,732	1,848,665
Fund balances, January 1	<u>23,386,465</u>	<u>21,537,800</u>
<b>Fund balances, December 31</b>	<u><u>\$ 34,877,197</u></u>	<u><u>\$ 23,386,465</u></u>

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

	<b>2020</b>			<b>2019</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	\$ 39,694,400	\$ 40,701,388	\$ 1,006,988	\$ 37,013,274
Motor vehicle tax	6,311,000	6,458,137	147,137	5,167,244
Mobile home tax	115,000	111,464	(3,536)	95,907
Cost, penalties and interest	140,000	135,279	(4,721)	156,711
Total general property taxes	46,260,400	47,406,268	1,145,868	42,433,136
Local option sales tax	15,520,000	15,621,577	101,577	15,442,171
Insurance premium tax	5,032,000	5,031,840	(160)	4,741,961
Intangibles tax	1,400,000	1,444,446	44,446	952,091
Real estate transfer tax	340,000	336,216	(3,784)	312,962
Franchise tax	651,000	654,379	3,379	652,735
Beer and wine tax	525,000	522,583	(2,417)	501,167
Occupational tax	442,000	439,840	(2,160)	399,480
Energy excise tax	1,430,000	1,386,964	(43,036)	1,613,114
Other taxes	17,000	13,249	(3,751)	9,378
Total taxes	71,617,400	72,857,362	1,239,962	67,058,195
<b>Licenses and permits</b>				
Alcohol licenses	59,500	61,150	1,650	63,475
Building permits	1,475,000	1,434,370	(40,630)	1,174,159
Other permits	5,000	2,600	(2,400)	8,200
Total licenses and permits	1,539,500	1,498,120	(41,380)	1,245,834
<b>Fines, fees and forfeitures</b>	2,551,500	2,527,072	(24,428)	2,270,025
<b>Charges for Services</b>				
Emergency services	30,000	46,243	16,243	0
Sheriff services	65,000	232,736	167,736	268,014
Prisoner board	81,500	200,785	119,285	137,114
Recreation fees	815,500	773,773	(41,727)	755,236
Collection commissions	1,975,000	1,857,530	(117,470)	1,716,682
Other charges for services	1,169,500	1,232,350	62,850	1,100,916
Total charges for services	4,136,500	4,343,417	206,917	3,977,962
<b>Intergovernmental</b>	5,445,000	11,081,798	5,636,798	5,783,168
<b>Interest</b>	55,000	29,189	(25,811)	50,247
<b>Contributions</b>	0	67,000	67,000	20,000
<b>Other</b>				
Rental Income	255,000	237,166	(17,834)	247,503
Miscellaneous	913,500	456,167	(457,333)	430,693
Total other	1,168,500	693,333	(475,167)	678,196
<b>Total revenues</b>	<b>\$ 86,513,400</b>	<b>\$ 93,097,291</b>	<b>\$ 6,583,891</b>	<b>\$ 81,083,627</b>

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

	2020			2019
	Final Budget	Actual	Variance	Actual
<b>EXPENDITURES</b>				
<b>Current</b>				
<b>General Government</b>				
Commissioner's Office				
Personal services	\$ 1,108,300	\$ 1,035,325	\$ 72,975	\$ 1,090,461
Contract services	67,700	45,763	21,937	54,079
Materials and supplies	30,000	16,438	13,562	24,699
Capital outlay	53,000	55,699	(2,699)	35,851
Total Commissioner's Office	1,259,000	1,153,225	105,775	1,205,090
Legal				
Contract services	272,000	246,458	25,542	272,290
Data Processing				
Personal services	612,500	546,063	66,437	533,558
Contract services	256,600	193,345	63,255	157,661
Materials and supplies	81,300	49,580	31,720	33,899
Capital outlay	11,100	0	11,100	19,983
Total Data Processing	961,500	788,988	172,512	745,101
Purchasing				
Personal services	304,500	296,042	8,458	292,614
Contract services	17,300	15,560	1,740	15,763
Materials and supplies	62,700	6,919	55,781	24,016
Total Purchasing	384,500	318,521	65,979	332,393
Elections and Registrar				
Personal services	875,000	865,852	9,148	449,237
Contract services	92,700	87,791	4,909	42,088
Materials and supplies	126,000	122,868	3,132	24,828
Capital outlay	236,000	235,710	290	0
Total Elections and Registrar	1,329,700	1,312,221	17,479	516,153
Tax Assessor				
Personal services	983,400	936,526	46,874	925,354
Contract services	215,600	137,009	78,591	188,850
Materials and supplies	30,200	23,418	6,782	21,720
Capital outlay	32,000	0	32,000	29,994
Total Tax Assessor	1,261,200	1,096,953	164,247	1,165,918
Tax Commissioner				
Personal services	1,503,600	1,371,260	132,340	1,376,531
Contract services	175,500	140,518	34,982	122,934
Materials and supplies	35,400	31,588	3,812	24,300
Total Tax Commissioner	1,714,500	1,543,366	171,134	1,523,765

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

	2020			2019
	Final Budget	Actual	Variance	Actual
<b>General Government (continued)</b>				
Facilities				
Personal services	\$ 1,643,800	\$ 1,532,868	\$ 110,932	\$ 1,546,346
Contract services	454,100	423,098	31,002	214,475
Materials and supplies	507,800	474,344	33,456	416,849
Capital outlay	94,000	94,000	0	24,078
Total Facilities	2,699,700	2,524,310	175,390	2,201,748
Human Resources				
Personal services	572,000	467,025	104,975	570,101
Contract services	51,300	30,514	20,786	36,815
Materials and supplies	73,500	18,514	54,986	17,203
Capital outlay	500	0	500	0
Total Human Resources	697,300	516,053	181,247	624,119
County Administration				
Personal services	633,800	583,479	50,321	602,750
Contract services	2,104,700	2,068,285	36,415	1,717,058
Materials and supplies	160,500	109,020	51,480	107,742
Capital outlay	183,000	144,841	38,159	25,680
Payments to others	655,500	690,132	(34,632)	687,295
Total County Administration	3,737,500	3,595,757	141,743	3,140,525
Total General Government	14,316,900	13,095,852	1,221,048	11,727,102
<b>Judicial</b>				
Superior Court				
Personal services	826,100	789,274	36,826	756,594
Contract services	264,000	121,836	142,164	228,019
Materials and supplies	26,500	13,823	12,677	11,856
Payments to others	0	168,688	(168,688)	94,585
Total Superior Court	1,116,600	1,093,621	22,979	1,091,054
District Attorney				
Personal services	904,100	839,071	65,029	841,761
Contract services	289,000	263,663	25,337	278,048
Materials and supplies	45,500	39,653	5,847	29,654
Total District Attorney	1,238,600	1,142,387	96,213	1,149,463
Public Defender				
Personal services	56,250	55,472	778	52,768
Contract services	623,650	620,245	3,405	543,957
Materials and supplies	34,700	30,542	4,158	33,166
Total Public Defender	714,600	706,259	8,341	629,891

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

	2020			2019
	Final Budget	Actual	Variance	Actual
<b>Judicial (continued)</b>				
Clerk of Superior Court				
Personal services	\$ 1,506,100	\$ 1,362,382	\$ 143,718	\$ 1,430,115
Contract services	216,800	176,319	40,481	150,938
Materials and supplies	45,300	32,524	12,776	37,375
Total Clerk of Superior Court	1,768,200	1,571,225	196,975	1,618,428
Magistrate Court				
Personal services	904,300	868,540	35,760	882,998
Contract services	53,000	23,028	29,972	38,437
Materials and supplies	34,200	27,877	6,323	42,515
Total Magistrate Court	991,500	919,445	72,055	963,950
Probate Court				
Personal services	848,500	794,409	54,091	833,380
Contract services	289,500	263,524	25,976	205,616
Materials and supplies	39,000	37,245	1,755	28,115
Total Probate Court	1,177,000	1,095,178	81,822	1,067,111
Juvenile Court				
Personal services	1,191,500	1,098,005	93,495	1,159,723
Contract services	610,000	533,424	76,576	518,919
Materials and supplies	99,800	32,766	67,034	82,720
Total Juvenile Court	1,901,300	1,664,195	237,105	1,761,362
Victim Assistance				
Personal services	412,500	385,328	27,172	396,205
Contract services	11,100	4,155	6,945	6,075
Materials and supplies	9,500	8,926	574	7,755
Capital outlay	0	0	0	15,157
Total Victim Assistance	433,100	398,409	34,691	425,192
Total Judicial	9,340,900	8,590,719	750,181	8,706,451
<b>Public Safety</b>				
Sheriff and Jail				
Personal services	18,529,400	18,596,296	(66,896)	18,116,517
Contract services	3,791,500	3,634,944	156,556	3,737,536
Materials and supplies	2,936,100	3,026,904	(90,804)	2,553,560
Capital outlay	901,000	899,081	1,919	357,092
Total Sheriff and Jail	26,158,000	26,157,225	775	24,764,705

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

	2020			2019
	Final Budget	Actual	Variance	Actual
<b>Public Safety (continued)</b>				
Coroner				
Personal services	\$ 52,000	\$ 50,554	\$ 1,446	\$ 44,392
Contract services	113,600	110,885	2,715	93,797
Materials and supplies	26,000	20,138	5,862	28,606
Total Coroner	191,600	181,577	10,023	166,795
Fire				
Personal services	10,963,000	10,971,425	(8,425)	10,567,172
Contract services	695,000	623,480	71,520	548,577
Materials and supplies	982,000	959,640	22,360	1,026,261
Capital outlay	1,169,000	1,069,458	99,542	1,303,130
Total Fire	13,809,000	13,624,003	184,997	13,445,140
Emergency Management				
Personal services	94,000	93,893	107	79,650
Emergency Medical Services				
Contract services	0	0	0	175,752
Animal Control				
Personal services	835,000	675,803	159,197	771,530
Contract services	49,500	25,730	23,770	29,373
Materials and supplies	118,600	92,275	26,325	80,016
Total Animal Control	1,003,100	793,808	209,292	880,919
Total Public Safety	41,255,700	40,850,506	405,194	39,512,961
<b>Public Works</b>				
Highways and Streets				
Personal services	4,211,000	4,119,584	91,416	4,076,460
Contract services	2,943,600	2,732,961	210,639	2,405,074
Materials and supplies	1,173,200	927,641	245,559	925,145
Capital outlay	789,000	707,876	81,124	342,846
Total Highways and Streets	9,116,800	8,488,062	628,738	7,749,525



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

	2020			2019
	Final Budget	Actual	Variance	Actual
<b>Health and Welfare</b>				
Health Department				
Payments to others	\$ 525,000	\$ 507,514	\$ 17,486	\$ 555,563
Mental Health				
Payments to others	62,000	60,688	1,312	60,688
Senior Citizens Services				
Personal services	604,400	510,938	93,462	496,938
Contract services	31,900	24,873	7,027	19,656
Materials and supplies	126,700	79,203	47,497	132,222
Capital outlay	40,000	0	40,000	0
Total Senior Citizens Services	803,000	615,014	187,986	648,816
Indigent Care Services				
Personal services	390,000	339,317	50,683	365,894
Contract services	198,000	64,754	133,246	72,249
Materials and supplies	46,500	29,821	16,679	31,634
Capital outlay	25,000	20,636	4,364	0
Payments to others	35,500	19,461	16,039	18,589
Total Indigent Care Services	695,000	473,989	221,011	488,366
Transit				
Personal services	893,500	878,655	14,845	914,142
Contract services	119,100	61,711	57,389	18,885
Materials and supplies	116,700	110,903	5,797	153,087
Capital outlay	110,000	48,783	61,217	82,034
Total Transit	1,239,300	1,100,052	139,248	1,168,148
Total Health and Welfare	3,324,300	2,757,257	567,043	2,921,581
<b>Culture and Recreation</b>				
Parks and Recreation				
Personal services	2,543,500	2,261,369	282,131	2,378,718
Contract services	244,000	226,168	17,832	245,084
Materials and supplies	908,100	798,455	109,645	830,621
Capital outlay	126,000	114,040	11,960	110,754
Total Parks and Recreation	3,821,600	3,400,032	421,568	3,565,177
Roselawn				
Materials and supplies	500	27	473	237
Libraries				
Payments to others	955,000	938,696	16,304	885,750
Total Culture & Recreation	4,777,100	4,338,755	438,345	4,451,164

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

	2020			2019
	Final Budget	Actual	Variance	Actual
<b>Housing and Development</b>				
Community Development				
Personal services	\$ 1,534,400	\$ 1,530,420	\$ 3,980	\$ 1,483,405
Contract services	499,000	508,814	(9,814)	523,718
Materials and supplies	53,000	47,871	5,129	194,227
Capital outlay	92,000	21,874	70,126	27,377
Total Community Development	2,178,400	2,108,979	69,421	2,228,727
County Agent				
Personal services	151,300	128,512	22,788	139,178
Contract services	27,000	18,257	8,743	19,226
Materials and supplies	11,000	9,707	1,293	7,534
Capital outlay	0	0	0	5,932
Total County Agent	189,300	156,476	32,824	171,870
Forestry				
Contract services	20,000	16,574	3,426	16,574
Economic Development				
Materials and supplies	201,000	200,686	314	187,213
Keep Bartow Beautiful				
Materials and supplies	29,500	29,018	482	25,164
Airport				
Payments to others	100,000	828	99,172	251
Total Housing and Development	2,718,200	2,512,561	205,639	2,629,799
Total Current	84,849,900	80,633,712	4,216,188	77,698,583
<b>Debt Service</b>				
Principal	3,201,000	3,200,799	201	2,373,567
Interest	11,000	10,751	249	721,385
Total Debt Service	3,212,000	3,211,550	450	3,094,952
Total Expenditures	\$ 88,061,900	\$ 83,845,262	\$ 4,216,638	\$ 80,793,535

## ***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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 319,344	\$ 305,826
Intergovernmental receivables	949	1,152
	<u>\$ 320,293</u>	<u>\$ 306,978</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 5,794	\$ 0
 <b>FUND BALANCES</b>		
Restricted for Judicial	<u>314,499</u>	<u>306,978</u>
 <b>Total liabilities and fund balances</b>	<u><u>\$ 320,293</u></u>	<u><u>\$ 306,978</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, 2020  
(With comparative actual amounts for the year ended December 31, 2019)**

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 100,000	\$ 107,451	\$ 7,451	\$ 97,999
<b>Total revenues</b>	<u>100,000</u>	<u>107,451</u>	<u>7,451</u>	<u>97,999</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Contract services	<u>91,000</u>	<u>90,930</u>	<u>70</u>	<u>51,856</u>
Excess (deficiency) of revenues over (under) expenditures	9,000	16,521	7,521	46,143
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(9,000)</u>	<u>(9,000)</u>	<u>0</u>	<u>(8,500)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	7,521	7,521	37,643
Fund balance, January 1	<u>0</u>	<u>306,978</u>	<u>306,978</u>	<u>269,335</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 314,499</u></u>	<u><u>\$ 314,499</u></u>	<u><u>\$ 306,978</u></u>

**BARTOW COUNTY, GEORGIA  
CRIME VICTIMS ASSISTANCE  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 3,289	\$ 3,151
Intergovernmental receivables	<u>3,856</u>	<u>3,772</u>
	<u>\$ 7,145</u>	<u>\$ 6,923</u>
 <b>FUND BALANCES</b>		
Restricted for Judicial	<u>\$ 7,145</u>	<u>\$ 6,923</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, 2020  
(With comparative actual amounts for the year ended December 31, 2019)**

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 105,000	\$ 87,222	\$ (17,778)	\$ 104,508
<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	87,222	(17,778)	104,508
Other financing sources (uses)				
Transfers in (out)				
General Fund	(105,000)	(87,000)	18,000	(103,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	222	222	1,508
Fund balance, January 1	0	6,923	6,923	5,415
<b>Fund balances, December 31</b>	<b>\$ 0</b>	<b>\$ 7,145</b>	<b>\$ 7,145</b>	<b>\$ 6,923</b>

**BARTOW COUNTY, GEORGIA  
EMERGENCY TELEPHONE  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,094,240	\$ 1,075,743
Accounts receivable	164,250	162,711
Intergovernmental receivable	0	21,900
Due from other funds	4,666	4,666
Prepaid items	<u>0</u>	<u>203,907</u>
<b>Total assets</b>	<u><u>\$ 1,263,156</u></u>	<u><u>\$ 1,468,927</u></u>
<b>LIABILITIES</b>		
Accounts payable	\$ 3,537	\$ 204,235
Accrued salaries and payroll liabilities	<u>58,707</u>	<u>54,656</u>
<b>Total liabilities</b>	<u>62,244</u>	<u>258,891</u>
<b>FUND BALANCES</b>		
Nonspendable prepaid items	0	203,907
Assigned for Public Safety	<u>1,200,912</u>	<u>1,006,129</u>
<b>Total fund balances</b>	<u>1,200,912</u>	<u>1,210,036</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 1,263,156</u></u>	<u><u>\$ 1,468,927</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, 2020**  
*(With comparative actual amounts for the year ended December 31, 2019)*

	2020			2019
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Taxes	\$ 1,000	\$ 845	\$ (155)	\$ 0
Charges for services	2,063,000	2,062,558	(442)	1,951,492
Intergovernmental	0	73,569	73,569	21,900
Other	155,000	58,044	(96,956)	55,996
<b>Total revenues</b>	<u>2,219,000</u>	<u>2,195,016</u>	<u>(23,984)</u>	<u>2,029,388</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Personal services	1,940,000	1,770,005	169,995	1,722,682
Contract services	444,500	421,833	22,667	392,407
Materials and supplies	27,000	7,721	19,279	4,691
<b>Total expenditures</b>	<u>2,411,500</u>	<u>2,199,559</u>	<u>211,941</u>	<u>2,119,780</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(192,500)</u>	<u>(4,543)</u>	<u>187,957</u>	<u>(90,392)</u>
Other financing sources (uses)				
Transfers in (out)				
General Fund	192,500	0	(192,500)	32,925
Radio System M&O Fund	0	(4,581)	(4,581)	(2,756)
<b>Total other financing sources (uses)</b>	<u>192,500</u>	<u>(4,581)</u>	<u>(197,081)</u>	<u>30,169</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>0</u>	<u>(9,124)</u>	<u>(9,124)</u>	<u>(60,223)</u>
Fund balance, January 1	<u>0</u>	<u>1,210,036</u>	<u>1,210,036</u>	<u>1,270,259</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 1,200,912</u></u>	<u><u>\$ 1,200,912</u></u>	<u><u>\$ 1,210,036</u></u>

**BARTOW COUNTY, GEORGIA  
JUVENILE SUPERVISION  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 91,185	\$ 88,903
	<u>91,185</u>	<u>88,903</u>
 <b>FUND BALANCES</b>		
Restricted for Judicial	\$ 91,185	\$ 88,903
	<u>91,185</u>	<u>88,903</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, 2020  
(With comparative actual amounts for the year ended December 31, 2019)**

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 10,000	\$ 4,882	\$ (5,118)	\$ 10,644
<b>Total revenues</b>	<u>10,000</u>	<u>4,882</u>	<u>(5,118)</u>	<u>10,644</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Contract services	<u>10,000</u>	<u>2,600</u>	<u>7,400</u>	<u>845</u>
<b>Total expenditures</b>	<u>10,000</u>	<u>2,600</u>	<u>7,400</u>	<u>845</u>
Excess (deficiency) of revenues over (under) expenditures	0	2,282	2,282	9,799
Fund balance, January 1	<u>0</u>	<u>88,903</u>	<u>88,903</u>	<u>79,104</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 91,185</u></u>	<u><u>\$ 91,185</u></u>	<u><u>\$ 88,903</u></u>

**BARTOW COUNTY, GEORGIA  
COUNTY JAIL  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 5,500	\$ 324
Intergovernmental receivable	<u>8,420</u>	<u>7,691</u>
<b>Total assets</b>	<u><u>\$ 13,920</u></u>	<u><u>\$ 8,015</u></u>
 <b>FUND BALANCES</b>		
Restricted for Public Safety	<u><u>\$ 13,920</u></u>	<u><u>\$ 8,015</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, 2020  
(With comparative actual amounts for the year ended December 31, 2019)**

	2020			2019
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Charges for services	\$ 210,000	\$ 183,905	\$ (26,095)	\$ 210,471
<b>Total revenues</b>	<u>210,000</u>	<u>183,905</u>	<u>(26,095)</u>	<u>210,471</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	210,000	183,905	(26,095)	210,471
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(210,000)</u>	<u>(178,000)</u>	<u>32,000</u>	<u>(210,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	5,905	5,905	471
Fund balance, January 1	<u>0</u>	<u>8,015</u>	<u>8,015</u>	<u>7,544</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 13,920</u></u>	<u><u>\$ 13,920</u></u>	<u><u>\$ 8,015</u></u>

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

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 158,991	\$ 162,230
Taxes receivable	<u>126,797</u>	<u>131,143</u>
<b>Total assets</b>	<u><u>\$ 285,788</u></u>	<u><u>\$ 293,373</u></u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 149,647	\$ 161,614
 <b>FUND BALANCES</b>		
Assigned for Housing and Development	<u>136,141</u>	<u>131,759</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 285,788</u></u>	<u><u>\$ 293,373</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, 2020**  
*(With comparative actual amounts for the year ended December 31, 2019)*

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Hotel/motel taxes	\$ 1,600,000	\$ 1,250,403	\$ (349,597)	\$ 1,646,445
<b>Total revenues</b>	<u>1,600,000</u>	<u>1,250,403</u>	<u>(349,597)</u>	<u>1,646,445</u>
<b>EXPENDITURES</b>				
Current				
Housing and Development	<u>1,130,000</u>	<u>776,021</u>	<u>353,979</u>	<u>1,029,959</u>
<b>Total expenditures</b>	<u>1,130,000</u>	<u>776,021</u>	<u>353,979</u>	<u>1,029,959</u>
Excess (deficiency) of revenues over (under) expenditures	470,000	474,382	4,382	616,486
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>(470,000)</u>	<u>(470,000)</u>	<u>0</u>	<u>(600,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	4,382	4,382	16,486
Fund balance, January 1	<u>0</u>	<u>131,759</u>	<u>131,759</u>	<u>115,273</u>
<b>Fund balances, December 31</b>	<u>\$ 0</u>	<u>\$ 136,141</u>	<u>\$ 136,141</u>	<u>\$ 131,759</u>

**BARTOW COUNTY, GEORGIA**  
**LAW ENFORCEMENT CONFISCATED ASSETS**  
**SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	<u>\$ 554,951</u>	<u>\$ 561,445</u>
 <b>LIABILITIES</b>		
Due to other agencies	\$ 291,563	\$ 236,467
 <b>FUND BALANCES</b>		
Restricted for Public Safety	<u>263,388</u>	<u>324,978</u>
 <b>Total liabilities and fund balances</b>	<u><u>\$ 554,951</u></u>	<u><u>\$ 561,445</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, 2020**  
*(With comparative actual amounts for the year ended December 31, 2019)*

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 434,852	\$ 136,203	\$ (298,649)	\$ 145,579
Interest	300	1,202	902	6,212
<b>Total revenues</b>	<u>435,152</u>	<u>137,405</u>	<u>(297,747)</u>	<u>151,791</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Contract services	394,852	29,718	365,134	49,168
Materials and supplies	15,000	68,679	(53,679)	80,620
Capital outlay	46,200	92,329	(46,129)	109,455
Payments to others	0	8,269	(8,269)	82,547
<b>Total expenditures</b>	<u>456,052</u>	<u>198,995</u>	<u>257,057</u>	<u>321,790</u>
Excess (deficiency) of revenues over (under) expenditures	(20,900)	(61,590)	(40,690)	(169,999)
Other financing sources (uses)				
Sale of capital assets	0	0	0	3,650
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(20,900)	(61,590)	(40,690)	(166,349)
Fund balance, January 1	20,900	324,978	304,078	491,327
<b>Fund balances, December 31</b>	<u>\$ 0</u>	<u>\$ 263,388</u>	<u>\$ 263,388</u>	<u>\$ 324,978</u>

**BARTOW COUNTY, GEORGIA  
INMATE WELFARE  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	<u>\$ 212,016</u>	<u>\$ 130,680</u>
 <b>LIABILITIES</b>		
Due to other funds	\$ 9,813	\$ 4,787
 <b>FUND BALANCES</b>		
Restricted for Public Safety	<u>202,203</u>	<u>125,893</u>
 <b>Total liabilities and fund balances</b>	<u><u>\$ 212,016</u></u>	<u><u>\$ 130,680</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, 2020**  
*(With comparative actual amounts for the year ended December 31, 2019)*

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Charges for services	\$ 310,000	\$ 385,707	\$ 75,707	\$ 322,046
<b>Total revenues</b>	<u>310,000</u>	<u>385,707</u>	<u>75,707</u>	<u>322,046</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Personal services	207,500	59,783	147,717	51,204
Contract services	0	8,010	(8,010)	41,708
Materials and supplies	102,500	197,986	(95,486)	130,781
Capital outlay	0	43,618	(43,618)	227,321
<b>Total expenditures</b>	<u>310,000</u>	<u>309,397</u>	<u>603</u>	<u>451,014</u>
Excess (deficiency) of revenues over (under) expenditures	0	76,310	76,310	(128,968)
Fund balance, January 1	0	125,893	125,893	254,861
<b>Fund balances, December 31</b>	<u>\$ 0</u>	<u>\$ 202,203</u>	<u>\$ 202,203</u>	<u>\$ 125,893</u>

**BARTOW COUNTY, GEORGIA  
LAW LIBRARY  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 56,385	\$ 43,836
	<u>56,385</u>	<u>43,836</u>
<b>LIABILITIES</b>		
Due to other funds	\$ 538	\$ 807
	<u>538</u>	<u>807</u>
<b>FUND BALANCES</b>		
Restricted for Judicial	55,847	43,029
	<u>55,847</u>	<u>43,029</u>
<b>Total liabilities and fund balances</b>	<u>\$ 56,385</u>	<u>\$ 43,836</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, 2020**  
**(With comparative actual amounts for the year ended December 31, 2019)**

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 75,000	\$ 38,386	\$ (36,614)	\$ 38,885
<b>Total revenues</b>	<u>75,000</u>	<u>38,386</u>	<u>(36,614)</u>	<u>38,885</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Personal services	0	2,422	(2,422)	2,691
Materials and supplies	75,000	23,146	51,854	27,528
<b>Total expenditures</b>	<u>75,000</u>	<u>25,568</u>	<u>49,432</u>	<u>30,219</u>
Excess (deficiency) of revenues over (under) expenditures	0	12,818	12,818	8,666
Fund balance, January 1	<u>0</u>	<u>43,029</u>	<u>43,029</u>	<u>34,363</u>
<b>Fund balances, December 31</b>	<u>\$ 0</u>	<u>\$ 55,847</u>	<u>\$ 55,847</u>	<u>\$ 43,029</u>

**BARTOW COUNTY, GEORGIA  
DISTRICT ATTORNEY  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$     38,548	\$     34,064
	<u>                    </u>	<u>                    </u>
 <b>FUND BALANCES</b>		
Restricted for Judicial	\$     38,548	\$     34,064
	<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, 2020**  
*(With comparative actual amounts for the year ended December 31, 2019)*

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 6,000	\$ 9,545	\$ 3,545	\$ 21,228
Intergovernmental	0	0	0	1,895
<b>Total revenues</b>	<u>6,000</u>	<u>9,545</u>	<u>3,545</u>	<u>23,123</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Contract services	6,000	4,687	1,313	11,896
Materials and supplies	0	374	(374)	0
Capital outlay	0	0	0	3,789
<b>Total expenditures</b>	<u>6,000</u>	<u>5,061</u>	<u>939</u>	<u>15,685</u>
Excess (deficiency) of revenues over (under) expenditures	0	4,484	4,484	7,438
Fund balance, January 1	0	34,064	34,064	26,626
<b>Fund balances, December 31</b>	<u>\$ 0</u>	<u>\$ 38,548</u>	<u>\$ 38,548</u>	<u>\$ 34,064</u>

**BARTOW COUNTY, GEORGIA  
 MULTIPLE GRANTS  
 SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</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, 2020**  
*(With comparative actual amounts for the year ended December 31, 2019)*

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Intergovernmental	\$ 750,000	\$ 550,000	\$ (200,000)	\$ 0
<b>Total revenues</b>	<u>750,000</u>	<u>550,000</u>	<u>(200,000)</u>	<u>0</u>
<b>EXPENDITURES</b>				
Current				
Health and Welfare				
Payments to others	<u>750,000</u>	<u>550,000</u>	<u>200,000</u>	<u>0</u>
<b>Total expenditures</b>	<u>750,000</u>	<u>550,000</u>	<u>200,000</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balance, January 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**BARTOW COUNTY, GEORGIA  
CLERK OF COURT TECHNOLOGY  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$     170,575	\$     172,780
	<u>                    </u>	<u>                    </u>
 <b>FUND BALANCES</b>		
Restricted for Judicial	\$     170,575	\$     172,780
	<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, 2020  
(With comparative actual amounts for the year ended December 31, 2019)**

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 90,000	\$ 81,762	\$ (8,238)	\$ 68,716
<b>Total revenues</b>	<u>90,000</u>	<u>81,762</u>	<u>(8,238)</u>	<u>68,716</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Contract services	90,000	2,230	87,770	11,874
Materials and supplies	0	48,971	(48,971)	15,538
Capital outlay	<u>0</u>	<u>32,766</u>	<u>(32,766)</u>	<u>0</u>
<b>Total expenditures</b>	<u>90,000</u>	<u>83,967</u>	<u>6,033</u>	<u>27,412</u>
Excess (deficiency) of revenues over (under) expenditures	0	(2,205)	(2,205)	41,304
Fund balance, January 1	<u>0</u>	<u>172,780</u>	<u>172,780</u>	<u>131,476</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 170,575</u></u>	<u><u>\$ 170,575</u></u>	<u><u>\$ 172,780</u></u>

**BARTOW COUNTY, GEORGIA  
RADIO SYSTEM M&O  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 161	\$ 46,250
Intergovernmental receivable	45,354	18,525
Prepaid items	<u>56,500</u>	<u>0</u>
<b>Total assets</b>	<u><u>\$ 102,015</u></u>	<u><u>\$ 64,775</u></u>
<b>LIABILITIES</b>		
Accounts payable	<u>\$ 24,934</u>	<u>\$ 0</u>
<b>FUND BALANCES</b>		
Nonspendable prepaid items	56,500	0
Assigned for Public Safety	<u>20,581</u>	<u>64,775</u>
<b>Total fund balances</b>	<u><u>77,081</u></u>	<u><u>64,775</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 102,015</u></u>	<u><u>\$ 64,775</u></u>

**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, 2020**  
*(With comparative actual amounts for the year ended December 31, 2019)*

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Intergovernmental	\$ 125,000	\$ 150,671	\$ 25,671	\$ 54,031
Other	25,000	24,491	(509)	0
<b>Total revenues</b>	<u>150,000</u>	<u>175,162</u>	<u>25,162</u>	<u>54,031</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Contract services	460,000	398,688	61,312	19,446
Materials and supplies	54,000	53,272	728	43,069
<b>Total expenditures</b>	<u>514,000</u>	<u>451,960</u>	<u>62,040</u>	<u>62,515</u>
Excess (deficiency) of revenues over (under) expenditures	(364,000)	(276,798)	87,202	(8,484)
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>364,000</u>	<u>289,104</u>	<u>(74,896)</u>	<u>72,572</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	12,306	12,306	64,088
Fund balance, January 1	<u>0</u>	<u>64,775</u>	<u>64,775</u>	<u>687</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 77,081</u></u>	<u><u>\$ 77,081</u></u>	<u><u>\$ 64,775</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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	<u>\$ 1,234,574</u>	<u>\$ 1,617,250</u>
 <b>LIABILITIES</b>		
Due to other funds	\$ 634,337	\$ 1,017,013
 <b>FUND BALANCES</b>		
Assigned for debt service	<u>600,237</u>	<u>600,237</u>
 <b>Total liabilities and fund balances</b>	<u><u>\$ 1,234,574</u></u>	<u><u>\$ 1,617,250</u></u>



**BARTOW COUNTY, GEORGIA**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2020**  
*(With comparative actual amounts for the year ended December 31, 2019)*

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
<b>Total revenues</b>	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	<u>          0</u>	<u>          0</u>	<u>          0</u>	<u>          0</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balances, January 1	<u>          0</u>	<u>     600,237</u>	<u>     600,237</u>	<u>     600,237</u>
<b>Fund balances, December 31</b>	<u><u>\$          0</u></u>	<u><u>\$     600,237</u></u>	<u><u>\$     600,237</u></u>	<u><u>\$     600,237</u></u>

**BARTOW COUNTY, GEORGIA**  
**GMA COPS**  
**DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 40,000	\$ 40,000
Investments	1,161,356	780,538
Due from other funds	<u>634,337</u>	<u>1,017,013</u>
<b>Total assets</b>	<u><u>\$ 1,835,693</u></u>	<u><u>\$ 1,837,551</u></u>
<b>LIABILITIES</b>		
Other liabilities	\$ 51	\$ 51
<b>FUND BALANCES</b>		
Restricted for debt service	<u>1,835,642</u>	<u>1,837,500</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 1,835,693</u></u>	<u><u>\$ 1,837,551</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, 2020**  
*(With comparative actual amounts for the year ended December 31, 2019)*

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Interest	\$ 0	\$ 11,837	\$ 11,837	\$ 26,127
<b>Total revenues</b>	<u>0</u>	<u>11,837</u>	<u>11,837</u>	<u>26,127</u>
<b>EXPENDITURES</b>				
Debt Service				
Interest	<u>20,000</u>	<u>13,695</u>	<u>6,305</u>	<u>43,170</u>
<b>Total expenditures</b>	<u>20,000</u>	<u>13,695</u>	<u>6,305</u>	<u>43,170</u>
Excess (deficiency) of revenues over (under) expenditures	(20,000)	(1,858)	18,142	(17,043)
Other financing sources (uses)				
Transfers in (out)				
General Fund	<u>20,000</u>	<u>0</u>	<u>(20,000)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(1,858)	(1,858)	(17,043)
Fund balances, January 1	<u>0</u>	<u>1,837,500</u>	<u>1,837,500</u>	<u>1,854,543</u>
<b>Fund balances, December 31</b>	<u><u>\$ 0</u></u>	<u><u>\$ 1,835,642</u></u>	<u><u>\$ 1,835,642</u></u>	<u><u>\$ 1,837,500</u></u>

**BARTOW COUNTY, GEORGIA**  
**2014 SPLOST**  
**DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 0	\$ 2,364,514
Investments	<u>0</u>	<u>3,034,220</u>
<b>Total assets</b>	<u><u>\$ 0</u></u>	<u><u>\$ 5,398,734</u></u>
 <b>FUND BALANCES</b>		
Restricted for debt service	<u><u>\$ 0</u></u>	<u><u>\$ 5,398,734</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, 2020**  
**(With comparative actual amounts for the year ended December 31, 2019)**

	<b>2020</b>			<b>2019</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
Interest	\$ 38,000	\$ 2,282	\$ (35,718)	\$ 45,121
<b>Total revenues</b>	<u>38,000</u>	<u>2,282</u>	<u>(35,718)</u>	<u>45,121</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal	5,350,000	5,350,000	0	5,185,000
Interest	<u>134,450</u>	<u>133,750</u>	<u>700</u>	<u>397,135</u>
<b>Total expenditures</b>	<u>5,484,450</u>	<u>5,483,750</u>	<u>700</u>	<u>5,582,135</u>
Excess (deficiency) of revenues over (under) expenditures	(5,446,450)	(5,481,468)	(35,018)	(5,537,014)
Other financing sources (uses)				
Transfers in (out)				
2014 SPLOST Fund	<u>90,000</u>	<u>82,734</u>	<u>(7,266)</u>	<u>5,880,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,356,450)	(5,398,734)	(42,284)	342,986
Fund balances, January 1	<u>5,356,450</u>	<u>5,398,734</u>	<u>42,284</u>	<u>5,055,748</u>
<b>Fund balances, December 31</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,398,734</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.

2020 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 2019 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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 189,831	\$ 575,832
Intergovernmental receivables	<u>213,054</u>	<u>4,341</u>
<b>Total assets</b>	<u><u>\$ 402,885</u></u>	<u><u>\$ 580,173</u></u>
<b>LIABILITIES</b>		
Accounts payable	\$ 0	\$ 6,359
<b>FUND BALANCES</b>		
Restricted for capital outlay	<u>402,885</u>	<u>573,814</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 402,885</u></u>	<u><u>\$ 580,173</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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Intergovernmental	\$ 497,803	\$ 553,056
Interest	<u>710</u>	<u>1,229</u>
<b>Total revenues</b>	<u>498,513</u>	<u>554,285</u>
<b>EXPENDITURES</b>		
Capital outlay		
General Government		
Other General Government	113	226
Public Works		
Highways and Streets	<u>669,329</u>	<u>788,040</u>
<b>Total expenditures</b>	<u>669,442</u>	<u>788,266</u>
Excess (deficiency) of revenues over (under) expenditures	(170,929)	(233,981)
Fund balances, January 1	<u>573,814</u>	<u>807,795</u>
<b>Fund balances, December 31</b>	<u><u>\$ 402,885</u></u>	<u><u>\$ 573,814</u></u>

**BARTOW COUNTY, GEORGIA**  
**2007 SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,886	\$ 237,604
	<u>2,886</u>	<u>237,604</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ 0	\$ 50,746
 <b>FUND BALANCES</b>		
Restricted for capital outlay	2,886	186,858
	<u>2,886</u>	<u>186,858</u>
 <b>Total liabilities and fund balances</b>	 \$ 2,886	 \$ 237,604
	<u>2,886</u>	<u>237,604</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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Interest	\$ 34	\$ 635
<b>Total revenues</b>	<u>34</u>	<u>635</u>
<b>EXPENDITURES</b>		
Capital outlay		
General Government		
Other General Government	562	501
Public Safety		
Fire	28,750	148,543
Culture and Recreation		
Parks and Recreation	<u>154,694</u>	<u>2,170,731</u>
<b>Total expenditures</b>	<u>184,006</u>	<u>2,319,775</u>
Excess (deficiency) of revenues over (under) expenditures	(183,972)	(2,319,140)
Fund balances, January 1	<u>186,858</u>	<u>2,505,998</u>
<b>Fund balances, December 31</b>	<u><u>\$ 2,886</u></u>	<u><u>\$ 186,858</u></u>

**BARTOW COUNTY, GEORGIA**  
**2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 4,362,097	\$ 10,242,528
Restricted cash and cash equivalents	35,341	268,915
Accounts receivable	103,233	0
Intergovernmental receivables	466,803	1,001,791
Taxes receivable	<u>0</u>	<u>2,147,194</u>
<b>Total assets</b>	<u><u>\$ 4,967,474</u></u>	<u><u>\$ 13,660,428</u></u>
<b>LIABILITIES</b>		
Accounts payable	\$ 565,935	\$ 2,516,155
Intergovernmental payable	<u>255,102</u>	<u>772,903</u>
<b>Total liabilities</b>	<u>821,037</u>	<u>3,289,058</u>
<b>FUND BALANCES</b>		
Restricted for Public Works	0	5,265
Restricted for capital outlay	<u>4,146,437</u>	<u>10,366,105</u>
<b>Total fund balances</b>	<u>4,146,437</u>	<u>10,371,370</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 4,967,474</u></u>	<u><u>\$ 13,660,428</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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Taxes	\$ 0	\$ 22,333,874
Intergovernmental	560,152	10,545,685
Investment income	11,334	24,307
Contributions	109	1,806,408
Other	103,234	0
Total revenues	<u>674,829</u>	<u>34,710,274</u>
<b>EXPENDITURES</b>		
Capital Outlay		
General Government		
Other General Government	1,398	1,070
Public Safety		
Fire	637,099	477,711
E-911	140,998	2,336,142
Public Works		
Highways and Streets	4,206,798	19,491,173
Health and Welfare		
Health Department	0	6,830
Culture and Recreation		
Libraries	10,000	0
Debt service		
Solid Waste	0	993,887
Economic Development	1,883,650	3,662,760
Intergovernmental	0	5,023,097
Total expenditures	<u>6,879,943</u>	<u>31,992,670</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,205,114)</u>	<u>2,717,604</u>
Other financing sources (uses)		
Transfers in (out)		
2014 SPLOST Debt Service Fund	(82,734)	(5,880,000)
Water and Sewer Enterprise Fund	71,011	(6,299)
Solid Waste Enterprise Fund	(8,096)	(14,957)
Total other financing sources (uses)	<u>(19,819)</u>	<u>(5,901,256)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(6,224,933)</u>	<u>(3,183,652)</u>
Fund balances, January 1 (restated)	<u>10,371,370</u>	<u>13,555,022</u>
<b>Fund balances, December 31</b>	<u><u>\$ 4,146,437</u></u>	<u><u>\$ 10,371,370</u></u>

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

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 14,405,459	\$ 0
Taxes receivable	<u>2,669,955</u>	<u>354,263</u>
<b>Total assets</b>	<u><u>\$ 17,075,414</u></u>	<u><u>\$ 354,263</u></u>
<b>LIABILITIES</b>		
Accounts payable	\$ 1,152,314	\$ 0
Intergovernmental payables	<u>805,835</u>	<u>83,012</u>
<b>Total liabilities</b>	1,958,149	83,012
<b>FUND BALANCES</b>		
Restricted for capital outlay	<u>15,117,265</u>	<u>271,251</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 17,075,414</u></u>	<u><u>\$ 354,263</u></u>

**BARTOW COUNTY, GEORGIA**  
**2020 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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>REVENUES</b>		
Taxes	\$ 22,971,213	\$ 354,263
Intergovernmental	500,000	0
Investment income	9,932	0
Total revenues	<u>23,481,145</u>	<u>354,263</u>
<b>EXPENDITURES</b>		
Capital Outlay		
General Government		
Data Processing	44,116	0
Facilities	109,669	0
Public Safety		
Sheriff	139,231	0
Fire	689,314	0
Public Works		
Highways and Streets	633,338	0
Culture and Recreation		
Parks and Recreation	555,744	0
Intergovernmental	5,528,802	83,012
Total expenditures	<u>7,700,214</u>	<u>83,012</u>
Excess (deficiency) of revenues over (under) expenditures	15,780,931	271,251
Other financing sources (uses)		
Transfers in (out)		
Water and Sewer Enterprise Fund	<u>(934,917)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	14,846,014	271,251
Fund balances, January 1 (restated)	<u>271,251</u>	<u>0</u>
<b>Fund balances, December 31</b>	<u><u>\$ 15,117,265</u></u>	<u><u>\$ 271,251</u></u>

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### ***ENTERPRISE FUNDS***

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

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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 18,196,324	\$ 16,398,038
Accounts receivable (net)	2,190,473	1,836,052
Inventories	516,567	457,067
Prepaid items	<u>28,270</u>	<u>0</u>
Total current assets	<u>20,931,634</u>	<u>18,691,157</u>
<b>Restricted assets</b>		
Construction Fund		
Cash and cash equivalents	4,004,204	3,087,479
Debt Redemption		
Cash and cash equivalents	667,257	646,709
Customer Deposits		
Cash and cash equivalents	<u>580,405</u>	<u>819,038</u>
Total restricted assets	<u>5,251,866</u>	<u>4,553,226</u>
<b>Capital assets</b>		
Land	6,272,867	6,251,092
Buildings	1,671,655	1,671,655
Distribution system	140,478,812	138,681,114
Vehicles and equipment	3,663,021	2,937,272
Construction in progress	8,621,447	4,516,021
Accumulated depreciation	<u>(53,473,855)</u>	<u>(50,192,182)</u>
Total capital assets (net of accumulated depreciation)	<u>107,233,947</u>	<u>103,864,972</u>
<b>Total assets</b>	<u>133,417,447</u>	<u>127,109,355</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources - pension	1,333,175	1,480,819
Deferred outflows of resources - OPEB	<u>1,687,847</u>	<u>369,563</u>
<b>Total deferred outflows of resources</b>	<u>3,021,022</u>	<u>1,850,382</u>

**BARTOW COUNTY, GEORGIA**  
**WATER AND SEWER ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 2,465,348	\$ 1,036,894
Accrued salaries and payroll liabilities	99,445	87,241
Compensated absences	84,789	69,017
Claims and judgements payable	83,032	44,782
Due to other funds	189,997	185,884
Notes payable	698,016	693,463
Revenue bonds payable	999,987	993,645
	<u>4,620,614</u>	<u>3,110,926</u>
<b>Current liabilities payable from restricted assets</b>		
Retainages payable	371,960	69,388
Interest payable	67,244	80,354
Customer deposits	580,405	819,038
Revenue bonds payable	600,013	566,355
	<u>1,619,622</u>	<u>1,535,135</u>
<b>Long-term liabilities</b>		
Net pension liability	2,292,749	2,452,062
Net OPEB liability	7,622,019	5,945,561
Notes payable	10,347,031	10,697,183
Revenue bonds payable	3,072,617	4,721,946
	<u>23,334,416</u>	<u>23,816,752</u>
<b>Total liabilities</b>	<u>29,574,652</u>	<u>28,462,813</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources - pension	181,902	0
Deferred inflows of resources - OPEB	1,362,679	467,430
<b>Total deferred inflows of resources</b>	<u>1,544,581</u>	<u>467,430</u>
<b>NET POSITION</b>		
Net investment in capital assets	89,827,026	85,946,710
Restricted for capital outlay	4,004,204	3,087,479
Restricted for debt service	600,013	566,355
Unrestricted	10,887,993	10,428,950
<b>Total net position</b>	<u>\$ 105,319,236</u>	<u>\$ 100,029,494</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, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>OPERATING REVENUES</b>		
Charges for sales and services		
Water sales	\$ 15,351,281	\$ 14,519,108
Sewer charges	5,199,503	4,843,429
Tap fees	193,956	124,566
Other	653,812	563,598
Other	49,392	58,869
<b>Total operating revenues</b>	<u>21,447,944</u>	<u>20,109,570</u>
<b>OPERATING EXPENSES</b>		
Costs of sales and services	11,730,709	11,940,307
Personal services	4,674,801	3,230,715
Depreciation	3,449,151	3,284,052
<b>Total operating expenses</b>	<u>19,854,661</u>	<u>18,455,074</u>
Operating income (loss)	<u>1,593,283</u>	<u>1,654,496</u>
Non-operating revenues (expenses)		
Interest revenue	106,691	228,198
Interest expense	(272,770)	(422,540)
Gain on sale of assets	788	0
<b>Total non-operating revenues (expenses)</b>	<u>(165,291)</u>	<u>(194,342)</u>
Net income (loss) before capital contributions and transfers	<u>1,427,992</u>	<u>1,460,154</u>
Capital contributions		
Intergovernmental	1,538,305	0
Connection fees	1,329,648	596,141
Capital contributions	129,891	12,315
<b>Total capital contributions</b>	<u>2,997,844</u>	<u>608,456</u>
Net income (loss) before transfers	<u>4,425,836</u>	<u>2,068,610</u>
Transfers in (out)		
2014 SPLOST Fund	(71,011)	6,299
2020 SPLOST Fund	934,917	0
<b>Total transfers in (out)</b>	<u>863,906</u>	<u>6,299</u>
Change in net position	5,289,742	2,074,909
Net position, January 1	<u>100,029,494</u>	<u>97,954,585</u>
<b>Net position, December 31</b>	<u><u>\$ 105,319,236</u></u>	<u><u>\$ 100,029,494</u></u>

**BARTOW COUNTY, GEORGIA**  
**WATER AND SEWER ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 20,805,498	\$ 20,077,695
Payments to suppliers	(11,492,790)	(11,839,080)
Payments to employees	(3,223,169)	(2,939,003)
Other receipts	49,392	58,869
	<u>6,138,931</u>	<u>5,358,481</u>
Net cash provided (used) by operating activities		
<b>Cash flows from non-capital financing activities:</b>		
Receipts from other funds	4,113	0
Payments to other funds	0	(300,465)
	<u>4,113</u>	<u>(300,465)</u>
Net cash provided (used) by non-capital financing activities		
<b>Cash flows from capital and related financing activities:</b>		
Receipts of capital contributions	1,459,539	608,456
Receipts from other funds	934,917	6,299
Payments to other funds	(71,011)	0
Receipts from other governments	1,538,305	551,574
Proceeds from sale of capital assets	5,500	0
Payments for acquisitions of capital assets	(5,133,581)	(5,448,187)
Payment of prior year capital related payables	(245,670)	(592,745)
Interest paid	(285,880)	(428,376)
Proceeds from promissory notes	0	882,397
Principal payments - promissory notes	(345,599)	(500,575)
Principal payments - bonds	(1,560,000)	(1,500,000)
	<u>(3,703,480)</u>	<u>(6,421,157)</u>
Net cash provided (used) by capital and related financing activities		
<b>Cash flows from investing activities:</b>		
Interest received	57,362	178,870
	<u>57,362</u>	<u>178,870</u>
Net increase (decrease) in cash and cash equivalents	2,496,926	(1,184,271)
Cash and cash equivalents, January 1	20,951,264	22,135,535
	<u>20,951,264</u>	<u>22,135,535</u>
<b>Cash and cash equivalents, December 31</b>	<u><u>\$ 23,448,190</u></u>	<u><u>\$ 20,951,264</u></u>

**BARTOW COUNTY, GEORGIA**  
**WATER AND SEWER ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ 1,593,283	\$ 1,654,496
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	3,449,151	3,284,052
(Increase) decrease in accounts receivable	(354,421)	14,989
(Increase) decrease in inventories	(59,500)	11,592
(Increase) decrease in prepaid items	(28,270)	0
(Increase) decrease in deferred outflows of resources - pension	147,644	(582,250)
(Increase) decrease in deferred outflows of resources - OPEB	(1,318,284)	12,731
Increase (decrease) in accounts payable	287,439	121,940
Increase (decrease) in intergovernmental payable	0	(13,641)
Increase (decrease) in claims and judgements payable	38,250	(18,664)
Increase (decrease) in customer deposits	(238,633)	12,005
Increase (decrease) in accrued payroll liabilities	27,976	24,252
Increase (decrease) in net pension liability	(159,313)	854,533
Increase (decrease) in net OPEB liability	1,676,458	(373,551)
Increase (decrease) in deferred inflows of resources - pension	181,902	(84,051)
Increase (decrease) in deferred inflows of resources - OPEB	895,249	440,048
Total adjustments	<u>4,545,648</u>	<u>3,703,985</u>
Net cash provided (used) by operating activities	<u>\$ 6,138,931</u>	<u>\$ 5,358,481</u>
<b>Cash and cash equivalents reconciliation</b>		
Cash and cash equivalents	\$ 18,196,324	\$ 16,398,038
Construction Fund		
Cash and cash equivalents	4,004,204	3,087,479
Debt Redemption		
Cash and cash equivalents	667,257	646,709
Customer Deposits		
Cash and cash equivalents	<u>580,405</u>	<u>819,038</u>
Total cash and cash equivalents	<u>\$ 23,448,190</u>	<u>\$ 20,951,264</u>

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

Acquisition of capital assets through payables totaled \$1,689,257 and \$245,670 for the years ended December 31, 2020 and 2019, respectively.

**BARTOW COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 4,856,141	\$ 4,488,727
Accounts receivable (net)	600,776	495,951
Total current assets	<u>5,456,917</u>	<u>4,984,678</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	8,139,023	8,323,024
Construction in progress	23,053	14,957
Accumulated depreciation	<u>(18,973,774)</u>	<u>(18,338,333)</u>
Total capital assets (net of accumulated depreciation)	<u>13,351,423</u>	<u>14,162,769</u>
<b>Total assets</b>	<u>18,808,340</u>	<u>19,147,447</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources - pension	1,756,083	1,711,277
Deferred outflows of resources - OPEB	<u>1,564,228</u>	<u>292,155</u>
<b>Total deferred outflows of resources</b>	<u>3,320,311</u>	<u>2,003,432</u>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable	247,006	164,385
Accrued salaries and payroll liabilities	93,943	85,374
Compensated absences	61,430	66,328
Claims and judgements payable	54,626	55,591
Closure and post-closure care costs	<u>37,234</u>	<u>26,789</u>
Total current liabilities	<u>494,239</u>	<u>398,467</u>
<b>Noncurrent liabilities</b>		
Net pension liability	3,114,273	2,717,082
Net OPEB liability	5,014,486	4,626,678
Closure and post-closure care costs	<u>8,583,426</u>	<u>7,796,336</u>
Total noncurrent liabilities	<u>16,712,185</u>	<u>15,140,096</u>
<b>Total liabilities</b>	<u>17,206,424</u>	<u>15,538,563</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources - pension	443,376	0
Deferred inflows of resources - OPEB	<u>608,776</u>	<u>568,325</u>
<b>Total deferred inflows of resources</b>	<u>1,052,152</u>	<u>568,325</u>
<b>NET POSITION</b>		
Net investment in capital assets	13,351,423	14,162,769
Unrestricted	<u>(9,481,348)</u>	<u>(9,118,778)</u>
<b>Total net position</b>	<u>\$ 3,870,075</u>	<u>\$ 5,043,991</u>

**BARTOW COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**For the years ended December 31, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>OPERATING REVENUES</b>		
Charges for sales and services		
Sanitation fees	\$ 5,636,892	\$ 5,651,529
Recycling fees	222,242	172,136
Other	7,784	0
<b>Total operating revenues</b>	<u>5,866,918</u>	<u>5,823,665</u>
<b>OPERATING EXPENSES</b>		
Costs of sales and services	2,502,103	1,508,963
Personal services	2,677,088	3,289,911
Depreciation	903,585	875,336
<b>Total operating expenses</b>	<u>6,082,776</u>	<u>5,674,210</u>
Operating income (loss)	(215,858)	149,455
Non-operating revenues (expenses)		
Gain (loss) on sale of capital assets	33,846	24,147
Net income (loss) before capital contributions and transfers	(182,012)	173,602
Capital contributions		
Contributions of capital assets from governmental activities	0	20,869
Net income (loss) before transfers	(182,012)	194,471
Transfers in (out)		
General Fund	(1,000,000)	(634,516)
2014 SPLOST Fund	8,096	14,957
<b>Total transfers in (out)</b>	<u>(991,904)</u>	<u>(619,559)</u>
Change in net position	(1,173,916)	(425,088)
Net position, January 1	5,043,991	5,469,079
<b>Net position, December 31</b>	<u><u>\$ 3,870,075</u></u>	<u><u>\$ 5,043,991</u></u>



**BARTOW COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2020 and 2019**

	<b>2020</b>	<b>2019</b>
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 5,754,309	\$ 6,166,886
Payments to suppliers	(1,622,912)	(1,735,840)
Payments to employees	(2,721,470)	(2,922,407)
Other receipts	7,784	0
	<u>1,417,711</u>	<u>1,508,639</u>
<b>Net cash provided (used) by operating activities</b>	<u>1,417,711</u>	<u>1,508,639</u>
<b>Cash flows from non-capital financing activities:</b>		
Payments to other funds	(1,000,000)	(634,516)
	<u>(1,000,000)</u>	<u>(634,516)</u>
<b>Cash flows from capital and related financing activities:</b>		
Receipts from other funds	8,096	14,957
Proceeds from sale of capital assets	33,846	39,297
Payments for acquisitions of capital assets	(92,239)	(1,022,227)
	<u>(50,297)</u>	<u>(967,973)</u>
<b>Net cash provided (used) by capital and related financing activities</b>	<u>(50,297)</u>	<u>(967,973)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	367,414	(93,850)
<b>Cash and cash equivalents, January 1</b>	<u>4,488,727</u>	<u>4,582,577</u>
<b>Cash and cash equivalents, December 31</b>	<u><u>\$ 4,856,141</u></u>	<u><u>\$ 4,488,727</u></u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ (215,858)	\$ 149,455
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
Depreciation expense	903,585	875,336
Landfill closure/post-closure costs	797,535	(43,859)
(Increase) decrease in accounts receivable	(104,825)	343,221
(Increase) decrease in deferred outflows of resources - pension	(44,806)	(734,824)
(Increase) decrease in deferred outflows of resources - OPEB	(1,272,073)	15,804
Increase (decrease) in accounts payable	82,621	(159,849)
Increase (decrease) in claims and judgements payable	(965)	(23,169)
Increase (decrease) in accrued payroll liabilities	3,671	13,761
Increase (decrease) in net pension liability	397,191	1,159,407
Increase (decrease) in net OPEB liability	387,808	(463,718)
Increase (decrease) in deferred inflows of resources - pension	443,376	(169,193)
Increase (decrease) in deferred inflows of resources - OPEB	40,451	546,267
	<u>1,633,569</u>	<u>1,359,184</u>
<b>Total adjustments</b>	<u>1,633,569</u>	<u>1,359,184</u>
<b>Net cash provided (used) by operating activities</b>	<u><u>\$ 1,417,711</u></u>	<u><u>\$ 1,508,639</u></u>

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

Contributions of capital assets from governmental activities totaled \$63,126 with related accumulated depreciation of \$42,257 for the year ended December 31, 2019.

Distributions of capital assets to governmental activities totaled \$175,473 with related accumulated depreciation of \$175,473 for the year ended December 31, 2019.

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### ***CUSTODIAL FUNDS***

These funds are used to account for assets held by the County as a custodian to be expended in accordance with the conditions of its custodial 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**  
**CUSTODIAL FUNDS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**December 31, 2020**

	<u>Tax Commissioner</u>	<u>Clerk of Superior Court</u>	<u>Sheriff</u>	<u>Probate Court</u>	<u>Juvenile Court</u>	<u>Magistrate Court</u>	<u>Total Custodial Funds</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 210,868	\$ 2,379,037	\$ 168,483	\$ 66,455	\$ 9,182	\$ 62,520	\$ 2,896,545
Taxes receivable	<u>4,077,787</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,077,787</u>
Total assets	<u>4,288,655</u>	<u>2,379,037</u>	<u>168,483</u>	<u>66,455</u>	<u>9,182</u>	<u>62,520</u>	<u>6,974,332</u>
<b>LIABILITIES</b>							
Due to others	<u>4,288,655</u>	<u>55,126</u>	<u>146</u>	<u>20,011</u>	<u>9,182</u>	<u>62,520</u>	<u>4,435,640</u>
<b>NET POSITION</b>							
Restricted for individuals, organizations, and other governments	<u>\$ 0</u>	<u>\$ 2,323,911</u>	<u>\$ 168,337</u>	<u>\$ 46,444</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,538,692</u>

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

	<b>Tax Commissioner</b>	<b>Clerk of Superior Court</b>	<b>Sheriff</b>	<b>Probate Court</b>	<b>Juvenile Court</b>	<b>Magistrate Court</b>	<b>Total Custodial Funds</b>
<b>ADDITIONS</b>							
Taxes collected for other agencies	\$ 100,001,330	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,001,330
Court fees collected for other agencies	0	3,063,548	0	360,088	10,539	257,511	3,691,686
Court individual cases	0	760,647	0	161,071	0	0	921,718
Sheriff fees collected	0	0	125,645	0	0	0	125,645
Sheriff inmate account deposits	0	0	1,554,969	0	0	0	1,554,969
<b>Total additions</b>	<b>100,001,330</b>	<b>3,824,195</b>	<b>1,680,614</b>	<b>521,159</b>	<b>10,539</b>	<b>257,511</b>	<b>106,295,348</b>
<b>DEDUCTIONS</b>							
Taxes distributed to other agencies	100,001,330	0	0	0	0	0	100,001,330
Court fees distributed to other agencies	0	3,063,548	0	360,088	10,539	257,511	3,691,686
Payments to others	0	666,384	0	143,763	0	0	810,147
Sheriff fees distributed to other agencies	0	0	125,645	0	0	0	125,645
Payments from inmates to others	0	0	1,542,785	0	0	0	1,542,785
<b>Total deductions</b>	<b>100,001,330</b>	<b>3,729,932</b>	<b>1,668,430</b>	<b>503,851</b>	<b>10,539</b>	<b>257,511</b>	<b>106,171,593</b>
Change in net position	0	94,263	12,184	17,308	0	0	123,755
Net position, January 1 (original)	0	0	0	0	0	0	0
Prior period adjustments	0	2,229,648	156,153	29,136	0	0	2,414,937
Net position, January 1 (restated)	0	2,229,648	156,153	29,136	0	0	2,414,937
<b>Net position, December 31</b>	<b>\$ 0</b>	<b>\$ 2,323,911</b>	<b>\$ 168,337</b>	<b>\$ 46,444</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,538,692</b>

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## ***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, 2020, 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 8, 2021. 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 2020-001 through 2020-004 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, Georgia'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 Bartow County, Georgia's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Rushton, LLC*

Certified Public Accountants

Gainesville, Georgia  
October 8, 2021

**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, 2020. 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, 2020.

## 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, LLC*

Certified Public Accountants

Gainesville, Georgia  
October 8, 2021

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

<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 Defense</b>			
Passed through the Georgia Office of the State Treasurer: Payments to States in Lieu of Real Estate Taxes	12.112	FY2019	\$ 163,287
<b>Department of Housing and Urban Development</b>			
CDBG-Entitlement Grants Cluster Passed through the Georgia Department of Community Affairs: Community Development Block Grants/Entitlement Grants	14.218	19p-y-008-1-6048	597,684
<b>Department of the Interior</b>			
Payments in Lieu of Taxes	15.226	N/A	44,629
<b>Department of Justice</b>			
Passed through the Georgia Criminal Justice Coordinating Council: COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1269	52,737
Juvenile Justice and Delinquency Prevention	16.540	Y20-8-006 Y21-8-003	25,371 23,336 48,707
Crime Victim Assistance	16.575	C18-8-263 C18-8-264 C19-8-102 C19-8-103	47,265 76,477 18,903 26,606 169,251
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0814	19,916
Equitable Sharing Program	16.922	N/A	5,000
<b>Total Department of Justice</b>			295,611
<b>Department of Transportation</b>			
Highway Planning and Construction Cluster Passed through the Georgia Department of Transportation: Highway Planning and Construction	20.205	0016553-PLN PI#0012599 PI#0016627	85,983 951,526 70,600 1,108,109
<b>Total Highway Planning and Construction Cluster</b>			1,108,109

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

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass- Through Number	Expenditures
<b>Department of Transportation (continued)</b>			
Passed through the Georgia Department of Transportation Formula Grants for Rural Areas	20.509	T006102 T006318	\$ 16,949 52,596 <u>69,545</u>
Department of Transportation COVID-19 Formula Grants for Rural Areas	20.509	T006113 T006318	196,377 478,506 <u>674,883</u>
Highway Safety Cluster			
Passed through the Georgia Governor's Office of Highway Safety: State and Community Highway Safety	20.600	GA-2020-402PT-009	<u>8,610</u>
<b>Total Department of Transportation</b>			<u>1,861,147</u>
<b>Department of the Treasury</b>			
Equitable Sharing	21.016	N/A	45,000
Passed through the Georgia Secretary of State: COVID-19 Coronavirus Relief Fund	21.019	10155	5,798
Passed through the Georgia Governor's Office of Planning and Budget: COVID-19 Coronavirus Relief Fund	21.019	14730-CRF	<u>3,845,042</u>
<b>Total Department of the Treasury</b>			<u>3,895,840</u>
<b>Election Assistance Commission</b>			
Passed through the Georgia Secretary of State: 2018 HAVA Election Security Grants	90.404	10143	<u>15,000</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>57,455</u>
Passed through the Georgia Criminal Justice Coordinating Council: Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	E19-8-003 E20-8-003	14,188 9,598 <u>23,786</u>
Drug-Free Communities Support Program Grants	93.276	N/A	<u>116,789</u>
<b>Total Department of Health and Human Services</b>			<u>198,030</u>

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

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass- Through Number	Expenditures
<b>Department of Homeland Security</b>			
Passed through the Georgia Emergency Management Agency: Emergency Management Performance Grants	97.042	OEM19-008 OEM20-008	\$ 10,289 20,665 <u>30,954</u>
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2017-FH-00498	<u>265,336</u>
<b>Total Department of Homeland Security</b>			<u>296,290</u>
<b>Total Federal Awards</b>			<u><u>\$ 7,367,518</u></u>

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

**BARTOW COUNTY, GEORGIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the year ended December 31, 2020**

**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, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

**2. Summary of Significant Accounting Policies**

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

**3. De Minimis Indirect Cost Rate**

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, 2020**

**1. Summary of the Auditor's Results**

**A. Financial Statements**

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	None reported
Significant deficiencies identified not considered material weaknesses?	Yes
Noncompliance material to financial statements noted?	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:	
21.019    COVID-19 Coronavirus Relief Fund	
Dollar threshold used to distinguish Between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

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

**2. Financial Statement Findings and Responses**

**2020-001**

*Condition:* While performing audit procedures at the Magistrate Court, we noted a lack of supporting documentation and lack of approval for voided transactions.

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

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

*Cause:* Supporting documentation with evidence of approval is not maintained for voided transactions.

*Recommendation:* All voided/deleted transactions or a separate form should be maintained and should have evidence of approval by management.

*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.

**2020-002**

*Condition:* While performing audit procedures at the Magistrate Court, we noted instances where deposits were not made timely. Receipts were held for more than seven days before depositing in 25 of 40 (63%) of receipts tested.

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

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

*Cause:* Magistrate Court staff is not delivering deposits to the bank weekly.

*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.

**2020-003**

*Condition:* While performing audit procedures at the Magistrate Court, we noted an excess of funds in the bank account. Due to a software issue in the prior year, the Court has been unable to determine to whom the funds should be disbursed.

*Criteria:* State of Georgia Code requires that all courts pay-out monies due to others in a timely manner.

*Effect:* Failure to make required pay-outs of monies being held by the Court will place the County in violation of State of Georgia Code.

*Cause:* Magistrate Court personnel are not performing payouts timely.

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

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

**2020-003, continued**

*Recommendation:* The Court should determine proper payee and disburse funds appropriately.

*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.

**2020-004**

*Condition:* While performing audit procedures at the Water and Sewer Department, we noted a lack of approval for 8 of 17 (47%) customer account adjustments tested.

*Criteria:* Proper internal controls require proper approval for customer account adjustments.

*Effect:* Failure to maintain proper supporting documentation with evidence of approval for customer account adjustments subjects the assets of the County to greater risk of misappropriation.

*Cause:* Management is not approving customer account adjustments in a timely manner.

*Recommendation:* Supporting documentation with evidence of approval should be retained for each customer account adjustment.

*Management Response:* Management has provided a copy of this finding to the appropriate Department Head and they concur with this finding. Action was taken immediately upon receipt of this comment from our auditors.

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

**2019-001**

*Condition:* While testing traffic citations, we noted a lack of supporting documentation and lack of approval for voided citations.

Corrected

**2019-002**

*Condition:* While performing audit procedures at the Magistrate Court, we noted instances where deposits were not made timely. Receipts were held for more than seven days before depositing in 13 of 40 (33%) of receipts tested.

Not Corrected

**2019-003**

*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 6 of 15 (40%) of receipts tested.

Corrected

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

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

**2019-004**

*Condition:* While performing audit procedures at Community Development, we noted instances where deposits were not made timely. Receipts for alcohol licenses were held for more than seven days before depositing in 3 of 16 (19%) of receipts tested.

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*.

### ***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, 2020**

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	18,663,891	171,639	18,835,530
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>\$ 96,010,697</u>	<u>\$ 171,639</u>	<u>\$ 96,182,336</u>
Total Expenditures of the 2003 SPLOST Capital Projects Fund				\$ 669,442	
Roads and Bridges Expenditures Financed by Intergovernmental Revenues				(497,803)	
				<u>\$ 171,639</u>	

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

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	5,160,708	28,750	5,189,458
Public Safety Facilities	33,000,000	33,000,000	34,316,409	0	34,316,409
Recreation	250,000	250,000	3,701,496	155,256	3,856,752
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	5,204,193	0	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>\$ 132,563,601</u>	<u>\$ 184,006</u>	<u>\$ 132,747,607</u>

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

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<b>2014 SPLOST</b>					
Water and Sewer	\$ 37,244,350	\$ 37,244,350	\$ 2,326,220	\$ 3,176	\$ 2,329,396
Animal Control	269,500	269,500	267,388	355	267,743
Building Maintenance	600,500	600,500	349,824	463	350,287
Information Technology	590,350	590,350	883,374	1,170	884,544
Geographic Information System	799,500	799,500	0	0	0
E-911	744,500	744,500	298,017	395	298,412
EMA Warning Sirens	319,500	319,500	95,535	127	95,662
EMS Ambulances	2,469,500	2,469,500	1,049,535	1,390	1,050,925
Engineering	4,204,500	4,204,500	715,294	947	716,241
Facilities Improvement	869,500	869,500	1,649,266	2,184	1,651,450
Fire Department Proj. and Equip.	7,219,500	7,219,500	4,412,514	643,819	5,056,333
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	24,807,664	3,577,222	28,384,886
Health Dept. Fac. and Equip.	1,069,500	1,069,500	245,944	326	246,270
Greenspace	2,000,000	2,000,000	0	0	0
Recreation	6,034,750	6,034,750	5,841,860	7,737	5,849,597
Community Center	1,034,750	1,034,750	0	0	0
Senior Center Vehicle	339,500	339,500	79,164	105	79,269
Sheriff's Department Vehicles	2,000,000	2,000,000	1,847,301	2,446	1,849,747
Solid Waste	2,969,500	2,969,500	2,915,806	3,861	2,919,667
Library System Books and Equip.	1,269,500	1,269,500	277,622	10,382	288,004
Landfill Expansion	12,500,000	12,500,000	8,325,746	19,144	8,344,890
Radio System / Communication	15,000,000	15,000,000	18,692,444	166,084	18,858,528
Industrial Park	13,073,354	13,073,354	19,120,677	1,911,696	21,032,373
City of Adairsville	8,932,000	8,932,000	4,430,489	0	4,430,489
City of Cartersville	27,822,796	27,822,796	15,624,118	0	15,624,118
City of Emerson	3,792,250	3,792,250	1,881,048	0	1,881,048
City of Euahlee	7,950,250	7,950,250	3,943,518	0	3,943,518
City of Kingston	1,838,375	1,838,375	911,880	0	911,880
City of White	1,838,375	1,838,375	911,880	0	911,880
Total	<u>\$ 220,000,000</u>	<u>\$ 220,000,000</u>	<u>\$ 121,904,128</u>	<u>\$ 6,353,029</u>	<u>\$ 128,257,157</u>
Transfers to the Solid Waste Fund				(8,096)	
				<u>\$ 6,344,933</u>	
Total Expenditures of the 2014 SPLOST Capital Projects Fund				\$ 6,879,943	
Interest Paid from the 2014 SPLOST Debt Service Fund				133,750	
Roads Expenditures Financed by Intergovernmental Revenues, Contributions, and Other Revenues				(668,760)	
				<u>\$ 6,344,933</u>	

NOTE: Prior years expenditures for Water and Sewer have been reduced by \$71,011 to correct amounts paid by the Water and Sewer Fund.



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

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<b><u>2020 SPLOST</u></b>					
Renovation and Expansion of Two Courthouses and Administrative Space and Associated Parking Decks	\$ 34,000,000	\$ 34,000,000	\$ 0	\$ 109,669	\$ 109,669
Public Works Projects including roads streets, and bridges and water and sewer facilities and equipment	40,200,000	40,200,000	0	1,340,495	1,340,495
Public Safety Projects including fire, sheriff, and EMS facilities and equipment	18,800,000	18,800,000	0	828,545	828,545
Recreation and Culture Projects	14,530,000	14,530,000	0	555,744	555,744
Economic Development Projects	6,200,000	6,200,000	0	0	0
Engineering Projects	2,663,000	2,663,000	0	0	0
Health and Welfare Projects	2,350,000	2,350,000	0	0	0
Information Technology Projects	1,000,000	1,000,000	0	44,116	44,116
City of Adairsville	5,846,400	5,846,400	0	802,931	802,931
City of Cartersville	24,318,000	24,318,000	0	3,339,777	3,339,777
City of Emerson	2,482,200	2,482,200	0	340,900	340,900
City of Euahlee	5,203,800	5,203,800	0	714,678	714,678
City of Kingston	1,203,300	1,203,300	0	165,258	165,258
City of White	1,203,300	1,203,300	0	165,258	165,258
Total	<u>\$ 160,000,000</u>	<u>\$ 160,000,000</u>	<u>\$ 0</u>	\$ 8,407,371	<u>\$ 8,407,371</u>
Transfers to the Water and Sewer Fund				(934,917)	
				<u>\$ 7,472,454</u>	
Total Expenditures of the 2020 SPLOST Capital Projects Fund				\$ 7,700,214	
Roads Expenditures Financed by Intergovernmental Revenues and Contributions				(227,760)	
				<u>\$ 7,472,454</u>	

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

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

**BARTOW COUNTY, GEORGIA**  
**SCHEDULE OF COMPLETED STATE AWARDS EXPENDED**  
**GEORGIA DEPARTMENT OF HUMAN SERVICES**  
**For the year ended December 31, 2020**

<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	07/01/19 to 06/30/20	42700-93-202000011	\$ 48,000	\$ 27,475	\$ 27,475	\$ 0
DHS Operating Grant - Family Connection	07/01/20 to 06/30/21	42700-93-202100011	48,000	22,946	22,946	11,684
DHS / Transit Alliance Group	07/01/19 to 06/30/20	FY2020	120,091	37,466	37,466	0
DHS / Transit Alliance Group	07/01/20 to 06/30/21	FY2021	<u>130,660</u>	<u>19,989</u>	<u>19,989</u>	<u>8,683</u>
Total			<u><u>\$ 346,751</u></u>	<u><u>\$ 107,876</u></u>	<u><u>\$ 107,876</u></u>	<u><u>\$ 20,367</u></u>