

**BUTTS COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**AND FINANCIAL STATEMENTS**  
**FOR THE**  
**FISCAL YEAR ENDED JUNE 30, 2020**



**Prepared by:**  
**Butts County Finance Department**

**BUTTS COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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## **I. INTRODUCTORY SECTION**



## BOARD OF COMMISSIONERS

625 West Third Street, Suite 4 ~ Jackson, Georgia 30233

Office 770-775-8200 ~ Fax 770-775-8211

www.buttscountyga.com

### BOARD OF COMMISSIONERS

**Ken Rivers**

Chairman

District 1 Commissioner

**J. Keith Douglas**

Vice Chairman

District 4 Commissioner

**Robert L. Henderson, Sr.**

District 2 Commissioner

**Joe Brown**

District 3 Commissioner

**Russ Crumley**

District 5 Commissioner

### ADMINISTRATION

**Steve H. Layson**

County Administrator

**J. Michael Brewer**

Deputy County Administrator

Clerk of County

**Rhonda Bilssit, CPA**

Chief Financial Officer

**Ellen Glidewell**

Human Resources Manager

**Benjamin A. Vaughn**

County Attorney

January 13, 2021

To the Honorable Members of the Butts County Board of Commissioners,  
and the Citizens of Butts County, Georgia:

State law requires that all general-purpose local governments publish a complete set of financial statements presented in conformity with general accepted accounting principles (GAAP) and audited in accordance with generally accepted government auditing standards by a firm of licensed certified public accountants within six months of the close of each fiscal year. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of Butts County, Georgia for the fiscal year ended June 30, 2020.

This report consists of management's representations concerning the finances of Butts County, Georgia. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Butts County has established a comprehensive internal control framework that is designed to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Butts County's financial statement in accordance with GAAP. Because the cost of internal controls should not exceed the anticipated benefits, Butts County's comprehensive framework of internal controls has been designed to provide reasonable assurance that the financial statements will be free of any material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

Butts County's financial statements have been audited by Haisten & Johnston, P.C. a firm of certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County are free of material misstatement. Our auditors have issued an unmodified opinion on Butts County's financial statements for the year ended June 30, 2020. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements.

### Profile of the Government

Butts County was created in 1825 from portions of Henry and Monroe Counties. Georgia's sixty-fourth county was named by the Georgia General Assembly in honor of Samuel Butts, an officer who was killed in the Creek War in 1814. There are three cities located within the 188 -

square-mile County: Jackson, Flovilla and Jenkinsburg with Jackson holding the County Seat. Butts County, Georgia is located approximately 40 miles south of Atlanta with a base population of 24,936.

The governing authority of Butts County is a Board of Commissioners consisting of five members with one member serving as the Chairman of the Board. The Chairman is appointed each year by the board itself. The commissioners serve on a part-time basis and are elected to staggered terms of four years. The Commissioners are responsible for passing ordinances, adopting the budget, establishing tax rates, appointing committees, and appointing the County attorney. The County Manager, appointed by the board, oversees the day-to-day operations of the County, including offering positions of classified employment, as well as appointing heads of various departments.

Butts County provides a full range of services, including law enforcement and a detention facility; fire protection, ambulance services and emergency management; maintenance of buildings, parks, streets, highways, bridges and other associated infrastructure; voter registration and elections; court system; tax assessment and tax collection; planning, zoning and development; building inspections; senior services; recreation; solid waste management and recycling; animal control; E911 emergency communications; and general administrative and support services.

This report includes all funds of the County, as well as those component units that have been determined to meet the criteria for inclusion in the County's reporting entity. Butts County Department of Public Health, Butts County Industrial Development Authority and Development Authority of Butts County are all included as an integral part of Butts County's financial statements. Additional information on all the legally separate entities can be found in Notes to the Financial Statements.

The annual budget serves as the foundation for Butts County's financial planning and control. All departments and agencies of Butts County are required to submit requests for appropriation to the Chief Financial Officer and County Manager during the budget process each year. These requests are then used as the starting point for developing a proposed budget. The County Manager and Chief Financial Officer then present the proposed budget to the Board of Commissioners for review before June. The Board of Commissioners are required to hold public hearings on the proposed budget and to adopt a final budget no later than June 30<sup>th</sup>, the close of Butts County's fiscal year. The appropriated budget is prepared by fund and department. The County Manager may make transfers of appropriations within a department; however, transfers of appropriations between departments and the appropriation of additional funds require the special approval of the Board of Commissioners. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds, other than the general fund, with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report.

## Local Economy

Butts County is included in the Atlanta-Sandy Springs-Roswell GA Metropolitan Statistical Area (MSA). In 2007, Butts County, along with the City of Flowilla were both designated as Georgia Signature Communities by the Georgia Department of Community Affairs. This prestigious designation was given to a total of 12 communities that year.

The County experienced a temporary spike in the unemployment rate at 7.5 percent in June 2020 due to COVID-19 with a decrease in the unemployment rate to 6.0 percent in September 2020. Overall, the current unemployment rate is lower than the ten-year comparison rate of 11.2 in 2010. Over the last ten years, Butts County has experienced slow but steady growth, with the Dollar General Distribution facility leading the expansion. Butts County's collaborative effort with Spalding County brought a one million square foot facility and \$85 million-dollar investment that created 500 jobs.

During FY19, Butts County became the home of the Liberty Commerce Center 1 Development bordering Interstate 75 with approximately 840 thousand square feet in warehouse space and an estimated investment value of \$21 million dollars. Governor, Brian Kemp announced on November 17, 2020 that MasterBrand Cabinets, Inc., a premier kitchen and bath cabinet producer will open a distribution hub in the Liberty Commerce Center 1 Development. The expansion will create an approximate 400 jobs

The Board approved River Park E-Commerce Center, a 1,226-acre industrial and commercial development in December 2019 located at the northeast quadrant of Interstate 75 and GA State Route 16 (Exit 205). This development is projected to be the largest mixed-use development in metro Atlanta creating 5,800 jobs.

Also, Butts County is becoming known for the tourism, film and television industry as well. Camera ready filming locations, including downtown Jackson, which is now the TV hometown in "Stranger Things", a hit series by Netflix. Other venues which have been featured in film and television include the Carmichael House (featured in "The Originals") and Jackson Lake (featured in the movie "Endless Love.")

## Long Term Planning and Major Initiatives

In addition to maintaining existing infrastructure, providing public safety, retaining and attracting new business, Butts County will complete major capital projects. The Courthouse Rehabilitation Project is set for completion in fiscal year 2020. This project is funded by the Special Purpose Local Option Sales Tax (SPLOST), which was approved by the voters of Butts County in November 2017 for a period of six-years. Butts County is scheduled to complete the second of the third SPLOST bond funded projects being the Judicial Wing Addition Project in fiscal year 2021. The purchase of the fire ladder truck is the third and last of the bonded projects of the SPLOST revenue, and was fully completed in fiscal year 2020.

Butts County will also realize many other accomplishments with the SPLOST revenue for various departments with the monthly collections received from the Georgia Department of Revenue over the next five years.

Creating a sufficient fund balance is heavily emphasized while balancing the demands of the County. During fiscal year 2020, the Board adopted a financial policy requiring a fund reserve of at least 4 months of the total budgeted appropriation.

#### Relevant Financial Policies

Sound financial management and legal compliance require good budgetary controls. State statutes require the County to operate under an annual balanced budget adopted by local resolution. Within each fund, expenditures may not legally exceed appropriations at the department level. Department officials have limited access to the accounting software which provides operational control of departmental budgets.

#### Awards & Acknowledgements

Butts County is pleased to make another application for the Certificate of Achievement for Excellence in Financial Reporting with the Government Finance Officers Association of the United States and Canada (GFOA).

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report will meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for the initial certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the various departments throughout the County and the expertise of the staff of Haisten & Johnston, P.C. We would like to express our sincere appreciation to all members of the various departments that assisted and contributed to the preparation of this report. Finally, we would like to thank the Board of Commissioners for their leadership and support in conducting the financial affairs of Butts County in a responsible manner.

Respectfully submitted,

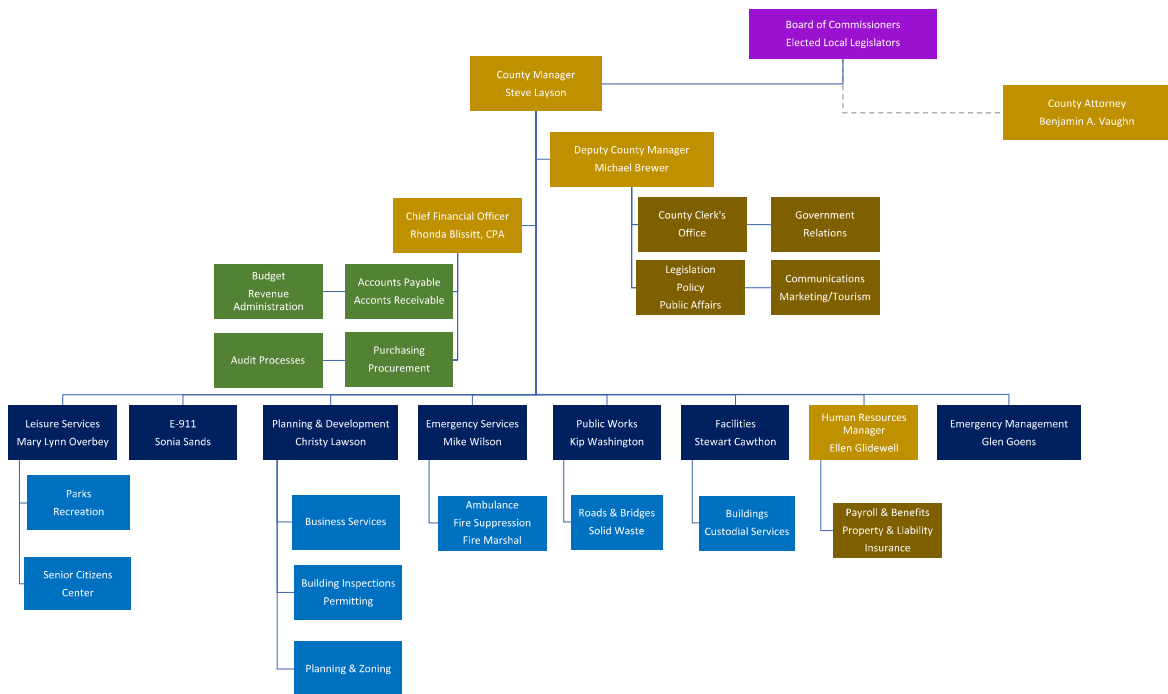


Steve Layson  
County Manager



Rhonda Blissit  
Chief Financial Officer

Butts County Georgia  
Organizational Chart 2020



**BUTTS COUNTY, GEORGIA  
PRINCIPAL OFFICIALS**

**Board of Commissioners  
2020**

Ken Rivers	Chairman/Commissioner, District 1
J. Keith Douglas	Vice-Chairman/Commissioner, District 4
Robert L. Henderson, Sr.	Commissioner, District 2
Joe Brown, Jr.	Commissioner, District 3
Russ Crumbley	Commissioner, District 5

Steve Layson, County Manager  
Rhonda Blissit, Chief Financial Officer

**Constitutional Officers**

Morgan Ward	Clerk of Superior Court
Elizabeth Biles	Probate Court Judge
Gary Long	Sheriff
Nancy Washington	Tax Commissioner



## **II. FINANCIAL SECTION**

**David M. Haisten**  
C.P.A. & C.F.P.

# HAISTEN & JOHNSTON

A Professional Corporation of Certified Public Accountants

**Rae O. Johnston**  
C.P.A.

## INDEPENDENT AUDITOR'S REPORT

To the Butts County Board of Commissioners  
Jackson, Georgia

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Butts County, Georgia as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles, generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Butts County Department of Public Health which represent 15.89%, 12.16%, and 81.82%, respectively, of the assets, net position and total revenues of the total component units. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Department of Public Health is based 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Butts County, Georgia, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3-9, the Budgetary Comparison information on pages 43-44, the Schedule of Changes In the County's Net Pension Liability and Related ratios on page 45, and the Schedule of County Contributions on page 46 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 basis financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us 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 Butts County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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 nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2021, on our consideration of Butts County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 Butts County, Georgia's internal over financial reporting and compliance.



Haisten & Johnston, P. C.  
Jackson, Georgia  
January 13, 2021

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of Butts County's (the County) annual financial report, the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the fiscal year ended June 30, 2020. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

### Financial Highlights

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$69,848,120 (net position) for the fiscal year ended June 30, 2020. The County's unrestricted net position had a deficit balance of \$5,142,942 for the 2020 fiscal year end. The deficit balance increased by \$421,945 during the current fiscal year.
- At June 30, 2020, the County's governmental funds reported combined ending fund balances of \$11,148,840 an increase of \$2,121,973 or 15.99% in comparison with the prior year. Of the total fund balance of \$11,148,840, \$3,861,668 remains in the General Fund as unreserved. This is an increase of \$1,974,602 from the last fiscal year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$3,861,668 or 19.2% of total general fund expenditures. Overall, the County's financial position improved during the current fiscal year.

### Overview of the Financial Statements

This Management Discussion and Analysis document introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements. Comparative data is presented to facilitate analysis.

### *Government-wide Financial Statements*

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the County's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

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Both government-wide financial statements distinguish governmental activities of the County that are principally supported by property and sales taxes and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, public safety, and streets. Business-type activities include the water and sewer systems.

The government-wide financial statements are presented on pages 10 & 11 of this report.

### ***Fund Financial Statements***

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The County currently only utilizes governmental fund types.

*Governmental funds* are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 12-15 of this report.

Individual fund information for non-major governmental funds is found in combining statements in a later section of this report.

*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 statements because the resources of those funds are not available to support the County's own programs.

### ***Notes to the Basic Financial Statements***

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 19 of this report.

### Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information concerning the County's budget presentations. These statements and schedules demonstrate compliance with the County's adopted and final revised budget. As discussed, the County reports major funds in the basic financial statements. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 48.

### Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. Butts County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$69,848,120 at the close of the most recent fiscal year. The largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to its 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.

The following table provides a comparative summary of the County's net position:

	Comparative Summary of Net Position					
	June 30, 2020		June 30, 2019		June 30, 2018	
	Governmental Activities	Percentage of Total	Governmental Activities	Percentage of Total	Governmental Activities	Percentage of Total
Assets:						
Current assets	\$ 14,345,383	16%	\$ 15,651,063	18%	\$ 14,141,099	16%
Capital assets	76,378,378	84%	72,680,981	82%	74,679,363	84%
Total assets	90,723,761	100%	88,332,044	100%	88,820,462	100%
Deferred outflow of resources	3,250,651	100%	1,108,238	100%	149,438	100%
Liabilities:						
Current liabilities	4,355,428	19%	3,558,031	18%	1,894,549	12%
Long-term liabilities	18,409,582	81%	16,515,137	82%	14,021,755	88%
Total liabilities	22,765,010	100%	20,073,168	100%	15,916,304	100%
Deferred inflow of resources	1,361,282	100%	459,118	100%	-	0%
Net position:						
Net Investment in capital assets	68,843,355	98%	69,920,221	101%	72,349,883	99%
Restricted for capital projects	3,315,685	5%	1,147,497	2%	930,162	1%
Restricted for debt service	839,062	1%	786,235	1%	792,482	1%
Restricted for program purposes	1,992,960	3%	1,775,040	3%	1,106,067	2%
Unrestricted	(5,142,942)	-7%	(4,720,997)	-7%	(2,124,998)	-3%
Total net assets	\$ 69,848,120	100%	\$ 68,907,996	100%	\$ 73,053,596	100%

The County continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 3 to 1.

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)**  
**June 30, 2020**

**Butts County, Georgia**

Net position increased \$940,124, for governmental activities for the current fiscal year. The County's overall financial position improved during the current fiscal year 2020.

The following table provides a summary of the County's changes in net position:

	Comparative Summary of Changes in Net Position					
	Year ended June 30, 2020		Year ended June 30, 2019		Year ended June 30, 2018	
	Governmental Activities	Percentage of Total	Governmental Activities	Percentage of Total	Governmental Activities	Percentage of Total
Revenues:						
Program:						
Charges for services	\$ 8,392,655	28%	\$ 6,115,083	25%	\$ 6,153,239	25%
Operating grants and contributions	391,167	1%	266,853	1%	146,792	1%
Capital grants and contributions	1,149,964	4%	607,435	2%	1,106,566	4%
General:						
Taxes	19,524,734	65%	17,596,593	70%	17,055,510	68%
Investment earnings	30,185	0%	36,501	0%	25,895	0%
Other	592,320	2%	581,641	2%	479,797	2%
Total revenues	30,081,025	100%	25,204,106	100%	24,967,799	100%
Program Expenses:						
General government	7,805,569	27%	9,954,910	34%	6,106,208	24%
Judicial	1,702,429	6%	1,969,000	7%	1,711,397	6%
Public safety	12,600,416	43%	10,448,663	36%	10,300,932	40%
Public works	4,819,827	17%	4,405,744	15%	4,184,571	16%
Health and welfare	130,489	0%	139,882	0%	230,542	1%
Culture and recreation	1,266,022	4%	1,105,158	4%	1,183,908	4%
Economic opportunity	12,896	0%	7,500	0%	11,775	1%
Housing and development	573,058	2%	1,052,266	3%	1,798,044	7%
Interest	230,195	1%	266,583	1%	141,706	1%
Total Expenses	29,140,901	100%	29,349,706	100%	25,669,083	100%
Changes in net position	940,124		(4,145,600)		(701,284)	
Beginning net position	73,053,596		73,053,596		73,754,880	
Ending net position	<u>\$ 73,993,720</u>		<u>\$ 68,907,996</u>		<u>\$ 73,053,596</u>	

## GOVERNMENTAL REVENUES

The County is heavily reliant on property taxes to support governmental operations and capital. Property taxes provided 51% of the County's total general revenues. Sales taxes are the second largest revenue source with \$7 million of revenues or 38.1% of the total. Because of the County's cash in reserves, we have been able to earn \$30,185 in interest earnings to support governmental activities. Also, note that program revenues cover only 34% of governmental operating expenses. This means that the government's taxpayers and the County's other general governmental revenues fund 66% of the governmental activities. As a result, the general economy and the county businesses have a major impact on the County's revenue streams.

## GOVERNMENTAL FUNCTIONAL EXPENSES

The public safety, public works and general government functions make up 86.57% of total governmental activities expenses. Public safety costs exceed \$12.5 million, public works totals over \$4.5 million and general government totals over \$7.5 million. Expenditures for public safety and public works increased when compared to last year while general government expenditures decreased.

This table presents the cost of each of the County's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden that was placed on the County's taxpayers by each of these functions.

	Governmental Activities				Governmental Activities			
	For the Year Ended June 30, 2020				For the Year Ended June 30, 2019			
	Total Cost of Services		Net Cost of Services		Total Cost of Services		Net Cost of Services	
	Amount	%	Amount	%	Amount	%	Amount	%
General government	\$ 7,805,569	26.79%	\$ 7,429,170	38.68%	\$ 9,954,910	33.92%	\$ 9,679,684	43.29%
Judicial	1,702,429	5.84%	1,402,489	7.30%	1,969,000	6.71%	1,697,963	7.59%
Public safety	12,600,416	43.24%	7,393,809	38.49%	10,448,663	35.60%	6,754,095	30.21%
Public works	4,819,827	16.54%	1,182,709	6.16%	4,405,744	15.01%	2,343,801	10.48%
Health and welfare	130,489	0.45%	130,489	0.68%	139,882	0.48%	139,882	0.62%
Culture and recreation	1,266,022	4.34%	982,882	5.12%	1,105,158	3.77%	589,637	2.64%
Economic opportunity	12,896	0.04%	12,896	0.07%	7,500	0.02%	7,500	0.03%
Housing and development	573,058	1.97%	566,092	2.95%	1,052,266	3.58%	1,032,393	4.62%
Interest	230,195	0.79%	106,579	0.55%	266,583	0.91%	115,380	0.52%
Total	\$ 29,140,901	100.00%	\$ 19,207,115	100.00%	\$ 29,349,706	100.00%	\$ 22,360,335	100.00%

After reducing gross expenses by program revenues, public safety totals 38.50% of the net cost of services and public works totals 6.16% of these costs.

### Major Governmental Funds

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by \$2,017,181. In fiscal year 2019, the fund balance decreased by \$152,221. This increase resulted from an increase in taxes over the prior year of \$1,579,442 and an increase in charges for services over the prior year of \$1,307,877. General fund expenditures also increased by \$1,129,680. The 2018 SPLOST Capital Projects Fund expenditures exceeded revenues and transfers in from the Debt Service Fund by \$3,475,760. Major projects underway and funded by 2018 SPLOST monies included the judicial wing addition to the existing Administrative building and the Courthouse rehabilitation project. The Isaac Head Road Capital Projects Fund collected \$415,948 in grant funds and expended these funds on the improvements made to this existing road. The 2018 Debt Service Fund collected \$4,655,455 in SPLOST revenues during the current fiscal year. Of this total \$1.6 million was transferred to the County SPLOST Capital Projects fund and \$1.5 million was transferred to the



municipalities and the Butts County, et al. Water and Sewer Authority in accordance with a previously signed agreement.

The General Fund's ending fund balance represents the equivalent of 24.86% of annual expenditures, which is close to three month's operations.

**Budgetary Highlights**  
***The General Fund -***

The County operated within its budget. Overall expenditures were \$562,179 under budget. Revenues were over budget by \$1,775,426.

**Capital Assets and Debt Administration**

***Capital Assets,***

The County's net investment in capital assets for governmental activities as of June 30, 2020, was \$68,543,355 as compared to \$69,920,221 at June 30, 2019. See Note 3-D for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year. The following table provides a summary of capital asset activity.

	Capital Assets		
	2020	2019	% Change
Non-depreciable assets			
Land	\$ 4,170,805	\$ 4,170,805	0.00%
Depreciable Assets:			
Buildings	42,023,914	36,662,381	14.62%
Intangible assets	18,529	18,529	0.00%
Machinery and equipment	6,545,174	6,346,762	3.13%
Vehicles and road equipment	8,368,505	7,554,015	10.78%
Infrastructure	121,351,791	119,358,764	1.67%
Total depreciable assets	178,307,913	169,940,451	4.92%
Less accumulated depreciation	106,100,340	101,430,275	4.60%
Book value- depreciable assets	72,207,573	68,510,176	5.40%
Percentage depreciated	40%	40%	
Book value - all assets	\$ 76,378,378	\$ 72,680,981	5.09%

At June 30, 2020, the depreciable capital assets for governmental activities were 40% depreciated.

***Long-term Debt***

At the end of the fiscal year, the County had general obligation bonds outstanding which will be retired with sales taxes of \$7,364,852 for the 2018 SPLOST issue. Overall, outstanding debt decreased by \$1,182,929 during the year.

Outstanding Borrowings			
	2020	2019	% Change
General obligation bonds 2018	\$ 6,189,043	\$ 7,364,852	-15.97%
Capital lease payable	1,345,980	1,336,690	0.70%
Landfill postclosure care	792,252	808,662	-2.03%
Total	\$ 8,327,275	\$ 9,510,204	-12.44%

See Note 3-H for additional information about the County's long-term debt. We discuss the landfill closure and post-closure care liability in Note 3-G.

**Economic Conditions Affecting the County**

The Three Rivers Regional Commission has estimated current population in 2020 for Butts County at 25,144.

According to the United States Bureau of Labor Statistics, the current economic recession has resulted in a 8.2% unemployment rate for Butts County for June 2020.

**Contacting the County's Financial Management**

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the County's Administrator at the County Administration Building, 25 West Third Street, Suite 04, Jackson, Georgia 30233.

**BUTTS COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2020**

	Primary Government- Governmental Activities	Component Units
<b>Assets</b>		
Cash and cash equivalents	\$ 11,839,020	\$ 1,321,411
Accounts receivable	395,229	464
Due from other governments	2,052,207	-
Prepaid items	51,188	2,867
Inventories	7,739	-
Net OPEB asset	-	11,576
Capital assets, non-depreciable	4,170,805	4,228,965
Capital assets, depreciable (net of accumulated depreciation)	72,207,573	662,458
<b>Total Assets</b>	<b>90,723,761</b>	<b>6,227,741</b>
<b>Deferred Outflows of Resources</b>		
Deferred outflows related to OPEB benefits	-	47,998
Deferred outflows related to pension benefits	3,250,651	79,347
<b>Total Deferred Outflows of Resources</b>	<b>3,250,651</b>	<b>127,345</b>
<b>Liabilities</b>		
Accounts payable	2,472,270	-
Accrued payroll and deductions	472,409	-
Accrued interest payable	56,025	-
Compensated absences due within one year	-	10,217
Bonds payable within one year	1,190,809	-
Capital leases payable within one year	163,915	-
Landfill due in more than one year	792,252	-
Compensated absences due in more than one year	-	23,838
Bonds payable due in more than one year	4,998,234	-
Net pension liability	11,437,031	289,270
Net OPEB liability	-	86,420
Notes payable due in more than one year	-	1,062,500
Capital leases due in more than one year	1,182,065	-
<b>Total Liabilities</b>	<b>22,765,010</b>	<b>1,472,245</b>
<b>Deferred Inflows of Resources</b>		
Deferred inflows related to OPEB benefits	-	112,484
Deferred inflows related to pension benefits	1,361,282	16,534
<b>Total Deferred Inflows of Resources</b>	<b>1,361,282</b>	<b>129,018</b>
<b>Net Position</b>		
Net investment in capital assets	68,843,355	3,828,923
Restricted for:		
Health programs	-	159,139
Capital projects	3,315,685	21,342
Debt service	839,062	-
General government programs	610,336	-
Judicial programs	616,918	-
Public safety programs	409,150	-
Culture and recreation programs	356,556	-
Unrestricted	(5,142,942)	744,419
<b>Total Net Position</b>	<b>\$ 69,848,120</b>	<b>\$ 4,753,823</b>

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

**BUTTS COUNTY, GEORGIA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

Function/Program	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions	Primary Government	Component Units
					Governmental Activities	
<b>Primary Government</b>						
<b>Governmental Activities</b>						
General government	\$ 7,805,569	\$ 376,399	\$ -	\$ -	\$ (7,429,170)	\$ -
Judicial	1,702,429	224,940	75,000	-	(1,402,489)	-
Public safety	12,600,416	4,913,549	293,058	-	(7,393,809)	-
Public works	4,819,827	2,625,770	-	1,011,348	(1,182,709)	-
Health and welfare	130,489	-	-	-	(130,489)	-
Culture and recreation	1,266,022	245,031	23,109	15,000	(982,882)	-
Economic opportunity	12,896	-	-	-	(12,896)	-
Housing and development	573,058	6,966	-	-	(566,092)	-
Interest	230,195	-	-	123,616	(106,579)	-
<b>Total Governmental Activities</b>	<u>\$ 29,140,901</u>	<u>\$ 8,392,655</u>	<u>\$ 391,167</u>	<u>\$ 1,149,964</u>	<u>(19,207,115)</u>	<u>-</u>
<b>Component Units</b>						
Department of Public Health	\$ 498,431	\$ 193,005	\$ 385,972	\$ -	-	80,546
Development Authority of Butts County	156,722	-	115,000	-	-	(41,722)
Industrial Development Authority	991	-	-	-	-	(991)
<b>Total - Component Units</b>	<u>\$ 656,144</u>	<u>\$ 193,005</u>	<u>\$ 500,972</u>	<u>\$ -</u>	<u>-</u>	<u>37,833</u>
<b>General Revenues</b>						
Property taxes levied for general government purposes					10,320,741	-
Sales taxes					7,665,054	-
Insurance premium taxes					1,217,235	-
Other taxes					321,704	-
Investment earnings					30,185	3,599
Miscellaneous					592,320	11,617
<b>Total General Revenues</b>					<u>20,147,239</u>	<u>15,216</u>
<b>Change in Net Position</b>					<u>940,124</u>	<u>53,049</u>
<b>Net Position Beginning of Year</b>					<u>68,907,996</u>	<u>4,700,774</u>
<b>Net Position End of Year</b>					<u>\$ 69,848,120</u>	<u>\$ 4,753,823</u>

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

**BUTTS COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2020**

	<b>General</b>	<b>2018 SPLOST Capital Projects</b>	<b>Isaac Head Road Capital Projects</b>	<b>2018 SPLOST Debt Service</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 3,984,899	\$ 4,561,923	\$ -	\$ 839,062	\$ 2,453,136	\$ 11,839,020
Receivables:						
Interfund	48,752	-	46,217	-	350	95,319
Accounts	1,669,499	-	167,436	-	81,288	1,918,223
Sales taxes	529,213	-	-	-	-	529,213
Prepaid expenses	50,438	750	-	-	-	51,188
Inventory	7,739	-	-	-	-	7,739
<b>Total Assets</b>	<b>\$ 6,290,540</b>	<b>\$ 4,562,673</b>	<b>\$ 213,653</b>	<b>\$ 839,062</b>	<b>\$ 2,534,774</b>	<b>\$ 14,440,702</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 565,884	\$ 1,493,357	\$ 213,653	\$ -	\$ 199,376	\$ 2,472,270
Salaries and wages payable	472,409	-	-	-	-	472,409
Interfund payable	-	-	-	-	95,319	95,319
<b>Total Liabilities</b>	<b>1,038,293</b>	<b>1,493,357</b>	<b>213,653</b>	<b>-</b>	<b>294,695</b>	<b>3,039,998</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue						
- local option sales tax	251,864	-	-	-	-	251,864
<b>Total Deferred Inflows of Resources</b>	<b>251,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>251,864</b>
<b>Fund Balances</b>						
Non-spendable	1,120,677	750	-	-	-	1,121,427
Restricted for:						
Capital projects	-	3,068,566	-	-	247,119	3,315,685
Debt service	-	-	-	839,062	-	839,062
Program purposes	-	-	-	-	1,992,960	1,992,960
Assigned	18,038	-	-	-	-	18,038
Unassigned:						
General fund	3,861,668	-	-	-	-	3,861,668
<b>Total Fund Balances</b>	<b>5,000,383</b>	<b>3,069,316</b>	<b>-</b>	<b>839,062</b>	<b>2,240,079</b>	<b>11,148,840</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,290,540</b>	<b>\$ 4,562,673</b>	<b>\$ 213,653</b>	<b>\$ 839,062</b>	<b>\$ 2,534,774</b>	<b>\$ 14,440,702</b>

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

**BUTTS COUNTY, GEORGIA**  
**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2020**

<b>Total Governmental Fund Balances</b>	\$	11,148,840
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**Amounts reported for governmental activities in the  
statement of net position are different because:**

Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. However, in the statement of net position the cost of these assets is capitalized and expensed over their estimated lives through annual depreciation expense.

Cost of capital assets	\$	182,478,718	
Less accumulated depreciation		<u>(106,100,340)</u>	76,378,378

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds but are reported as revenue in the government-wide statement of net position.

Sales taxes			251,864
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Deferred outflows of resources are not available in the current period and, therefore, are not reported in the funds.

3,250,651

Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.

(1,361,282)

Certain liabilities are not due and payable in the current period and therefore are not reported in the funds but are reported in the government-wide statement of net position.

Bonds	\$	(6,189,043)	
Net pension liability		(11,437,031)	
Landfill postclosure		(792,252)	
Capital leases		(1,345,980)	
Accrued interest		<u>(56,025)</u>	<u>(19,820,331)</u>

<b>Net Position Of Governmental Activities</b>	\$	<u><u>69,848,120</u></u>
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*The accompanying notes are an integral part of these financial statements.*

**BUTTS COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	General	2018 SPLOST Capital Projects	Isaac Head Road Capital Projects	2018 SPLOST Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Taxes	\$ 14,888,219	\$ -	\$ -	\$ 4,655,445	\$ 2,278	\$ 19,545,942
Licenses and permits	278,703	-	-	-	-	278,703
Intergovernmental	293,058	-	415,948	-	685,400	1,394,406
Charges for services	5,458,288	-	-	-	742,064	6,200,352
Fines and forfeitures	568,377	-	-	-	1,298,830	1,867,207
Investment earnings	30,185	104,427	-	14,856	4,333	153,801
Miscellaneous	600,509	-	-	-	86,827	687,336
Contributions	-	-	-	-	69,502	69,502
<b>Total Revenues</b>	<b>22,117,339</b>	<b>104,427</b>	<b>415,948</b>	<b>4,670,301</b>	<b>2,889,234</b>	<b>30,197,249</b>
<b>Expenditures</b>						
<b>Current:</b>						
General government	4,410,840	-	-	-	149,859	4,560,699
Judicial	1,616,297	-	-	-	37,512	1,653,809
Public safety	10,300,828	-	-	-	1,767,851	12,068,679
Public works	1,939,830	-	-	-	502,449	2,442,279
Health and welfare	139,882	-	-	-	-	139,882
Culture and recreation	1,118,219	-	-	-	34,849	1,153,068
Economic opportunity	7,500	-	-	-	5,396	12,896
Housing and development	469,428	-	-	-	5,000	474,428
<b>Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,588,886</b>	<b>-</b>	<b>1,588,886</b>
<b>Capital Outlay</b>	<b>-</b>	<b>5,233,925</b>	<b>415,948</b>	<b>-</b>	<b>1,169,646</b>	<b>6,819,519</b>
<b>Debt Service:</b>						
Principal retirement	78,038	-	-	1,175,809	60,594	1,314,441
Interest and fiscal charges	31,303	-	-	199,041	8,214	238,558
<b>Total Expenditures</b>	<b>20,112,165</b>	<b>5,233,925</b>	<b>415,948</b>	<b>2,963,736</b>	<b>3,741,370</b>	<b>32,467,144</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>2,005,174</b>	<b>(5,129,498)</b>	<b>-</b>	<b>1,706,565</b>	<b>(852,136)</b>	<b>(2,269,895)</b>
<b>Other Financing Sources (Uses)</b>						
Issuance of debt	-	-	-	-	147,922	147,922
Transfers in	12,007	1,653,738	-	-	-	1,665,745
Transfers out	-	-	-	(1,653,738)	(12,007)	(1,665,745)
<b>Total Other Financing Sources (Uses)</b>	<b>12,007</b>	<b>1,653,738</b>	<b>-</b>	<b>(1,653,738)</b>	<b>135,915</b>	<b>147,922</b>
<b>Net Change in Fund Balance:</b>	<b>2,017,181</b>	<b>(3,475,760)</b>	<b>-</b>	<b>52,827</b>	<b>(716,221)</b>	<b>(2,121,973)</b>
<b>Fund Balances</b>						
<b>Beginning of Year</b>	<b>2,983,202</b>	<b>6,545,076</b>	<b>-</b>	<b>786,235</b>	<b>2,956,300</b>	<b>13,270,813</b>
<b>End of Year</b>	<b>\$ 5,000,383</b>	<b>\$ 3,069,316</b>	<b>\$ -</b>	<b>\$ 839,062</b>	<b>\$ 2,240,079</b>	<b>\$ 11,148,840</b>

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

**BUTTS COUNTY, GEORGIA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCE**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

<b>Net Changes In Fund Balances - Total Governmental Funds</b>	\$	(2,121,973)
<b>Amounts reported for governmental activities in the statement of activities are different because:</b>		
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 as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.		
Depreciation expense	\$ (4,703,215)	
Capital outlay	<u>8,495,628</u>	3,792,413
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net position		(95,016)
Decrease in deferred outflows of resources		
Pension @ 6/30/20	\$ 3,250,651	
Pension @ 6/30/19	<u>(1,018,835)</u>	2,231,816
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales taxes:		
Deferred @ 6/30/20	\$ 251,864	
Deferred @ 6/30/19	<u>(273,072)</u>	(21,208)
Elimination of transfers between governmental funds:		
Transfers in	\$ 1,665,745	
Transfers out	<u>(1,665,745)</u>	-
Interest expense reported in the statement of activities does not require the use of current financial resources and therefore is not reported as an expenditure in governmental funds		
Liability @ 6/30/20	\$ (56,025)	
Liability @ 6/30/19	<u>64,388</u>	8,363
Lease proceeds provide current financial resources to governmental funds however, issuing debt increases long-term liabilities in the Statement of Net Position.		(147,922)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal payments on general obligations bonds including bond premium amortization	\$ 1,175,809	
Principal payments on capital leases	138,632	
Reduction of landfill postclosure costs	<u>16,410</u>	1,330,851
Increase in net pension liability		
Net pension liability @ 6/30/19	\$ 8,301,995	
Net pension liability @ 6/30/20	<u>(11,437,031)</u>	(3,135,036)
Increase in deferred inflows of resources		
Pension @ 6/30/19	\$ 459,118	
Pension @ 6/30/20	<u>(1,361,282)</u>	(902,164)
<b>Change In Net Position of Governmental Activities</b>	<u>\$</u>	<u>940,124</u>

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



**BUTTS COUNTY, GEORGIA**  
**COMPARATIVE STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2020 AND JUNE 30, 2019**

	<u>Agency Funds</u> <u>June 30, 2020</u>	<u>Agency Funds</u> <u>June 30, 2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 1,508,874	\$ 1,626,794
<b>Total Assets</b>	<u>\$ 1,508,874</u>	<u>\$ 1,626,794</u>
<b>Liabilities</b>		
Due to others	\$ 1,394,864	\$ 1,465,107
Due to other governments	<u>114,010</u>	<u>161,687</u>
<b>Total Liabilities</b>	<u>\$ 1,508,874</u>	<u>\$ 1,626,794</u>

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

**BUTTS COUNTY, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**JUNE 30, 2020**

	<b>Butts County Department of Public Health</b>	<b>Butts County Industrial Development Authority</b>	<b>Development Authority of Butts County</b>	<b>Total</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 952,478	\$ 96,182	\$ 272,751	\$ 1,321,411
Accounts Receivable	464	-	-	464
Prepaid items	-	-	2,867	2,867
Net OPEB asset	11,576	-	-	11,576
Nondepreciable capital assets	-	-	4,228,965	4,228,965
Depreciable capital assets, net	24,843	-	637,615	662,458
<b>Total Assets</b>	<b>989,361</b>	<b>96,182</b>	<b>5,142,198</b>	<b>6,227,741</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows related to pension benefits	79,347	-	-	79,347
Deferred outflows related to OPEB benefits	47,998	-	-	47,998
<b>Total Deferred Outflows of Resources</b>	<b>127,345</b>	<b>-</b>	<b>-</b>	<b>127,345</b>
<b>Liabilities</b>				
<b>Current Liabilities:</b>				
Compensated absences	10,217	-	-	10,217
<b>Long-term Liabilities:</b>				
Notes payable (net of current portion)	-	-	1,062,500	1,062,500
Net pension liability	289,270	-	-	289,270
Net OPEB liability	86,420	-	-	86,420
Compensated absences (net of current portion)	23,838	-	-	23,838
<b>Total Liabilities</b>	<b>409,745</b>	<b>-</b>	<b>1,062,500</b>	<b>1,472,245</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows related to pension benefits	16,534	-	-	16,534
Deferred inflows related to OPEB benefits	112,484	-	-	112,484
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>129,018</b>	<b>-</b>	<b>-</b>	<b>129,018</b>
<b>Net Position</b>				
Net investment in capital assets	24,843	-	3,804,080	3,828,923
Restricted for prior year program income	159,139	-	-	159,139
Restricted for capital projects	-	-	21,342	21,342
Unrestricted	393,961	96,182	254,276	744,419
<b>Total Net Position</b>	<b>\$ 577,943</b>	<b>\$ 96,182</b>	<b>\$ 4,079,698</b>	<b>\$ 4,753,823</b>

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

**BUTTS COUNTY, GEORGIA**  
**COMBINING STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Butts County Department of Public Health</b>	<b>Butts County Industrial Development Authority</b>	<b>Development Authority of Butts County</b>	<b>Total</b>
<b>Expenses</b>				
Health and welfare	\$ 498,431	\$ -	\$ -	\$ 498,431
Economic development	-	991	156,722	157,713
<b>Total Expenses</b>	<b>498,431</b>	<b>991</b>	<b>156,722</b>	<b>656,144</b>
<b>Revenues</b>				
Program revenues:				
Charges for services	193,005	-	-	193,005
Operating grants and contributions	385,972	-	115,000	500,972
<b>Total Program Revenues</b>	<b>578,977</b>	<b>-</b>	<b>115,000</b>	<b>693,977</b>
<b>Net Program Revenue (Expense)</b>	<b>80,546</b>	<b>(991)</b>	<b>(41,722)</b>	<b>37,833</b>
<b>General revenues</b>				
Investment earnings	1,258	1,530	811	3,599
Other	-	-	11,617	11,617
<b>Total General Revenues</b>	<b>1,258</b>	<b>1,530</b>	<b>12,428</b>	<b>15,216</b>
<b>Change in Net Position</b>	<b>81,804</b>	<b>539</b>	<b>(29,294)</b>	<b>53,049</b>
<b>Net Position Beginning of Year</b>	<b>496,139</b>	<b>95,643</b>	<b>4,108,992</b>	<b>4,700,774</b>
<b>Net Position End of Year</b>	<b>\$ 577,943</b>	<b>\$ 96,182</b>	<b>\$ 4,079,698</b>	<b>\$ 4,753,823</b>

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

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

The County of Butts, Georgia (the “County”) was chartered by an act of the General Assembly of the State of Georgia. The County operates under a commission manager form of government and provides the following services: Public safety, roads, courts, health and sanitation, recreation, fire protection and general and administrative services.

*Note 1 - Summary of Significant Accounting Policies*

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County has implemented GASB 62 Codification of Accounting and Financial Reporting Guidance on pre-November 30, 1989 FASB Statements and AICPA pronouncements.

The most significant of the County’s accounting policies are described below.

***1-A. Reporting Entity***

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this entity includes the elected constitutional officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County’s discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

Brief descriptions of the discretely presented component units follow:

***Butts County Department of Health*** (the Health Department) – The Butts County Board of Public Health was created by a legislative act. The Board was established to provide various health related programs such as immunization, family planning, dental treatment, and nutrition services. During the fiscal year ended June 30, 2020, the Health Department operated under a seven member board comprised of a Butts County Commission representative, the Butts County School Superintendent, a licensed physician practicing in Butts County, a City of Jackson council representative, two members appointed by the Butts County Board of Commissioners and one member appointed by the City of Jackson Council. The Board’s operational budget must be approved by the Butts County Board of Commissioners. The Board is a component unit of Butts County, Georgia because it is fiscally dependent on the County. The Health Department is presented as a governmental fund type component unit. The Health Department financial statements have been presented separately and can be obtained by writing to the Butts County Department of Public Health, 463 Kennedy Drive, Jackson, Georgia 30233.

***Butts County Industrial Development Authority*** (the Authority) - The Butts County Industrial Development Authority was created by referendum in 1968. The entity is governed by five board members appointed by the Butts County Board of Commissioners. The Authority can participate in land acquisition, lease agreements on land owned by the Authority, and tax abatements on land owned by the Authority. The Butts County Industrial Development Authority is responsible for making its own operating decisions. The Authority’s budget must be approved by the County. The Authority cannot issue tax abatements without the consent by the Butts County Board of Commissioners. The Authority is fiscally dependent on the County. The Authority is presented as a governmental fund type component unit. The Authority’s financial statements have been presented separately and can be obtained by writing to the Butts County Industrial Development Authority, 625 West Third Street, Jackson, Georgia 30233.

*See auditor’s report.*

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

***1-A. Reporting Entity (Continued)***

***Development Authority of Butts County*** (the Authority) - The Development Authority of Butts County was created in 1977 by local ordinance in accordance with the Development Authorities Act. It is governed by a seven-member board appointed by the Butts County Board of Commissioners. The Development Authority is responsible for making its own operating decisions. The Development Authority's budget must be approved by the County. The County provides substantially all funding for the Development Authority's annual budget. The Development Authority cannot issue bonded debt without approval by the County; therefore, the Development Authority is fiscally dependent on the County. The Authority is presented as a governmental fund type component unit. The Authority's financial statements have been presented separately and can be obtained by writing to the Development Authority of Butts County, 625 West Third Street, Jackson, Georgia 30233.

***1-B. Basis of Presentation***

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

***Government-wide Financial Statements*** - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and grants and the County's general revenues.

The statement of net position presents the financial position of the governmental activities of the County and its discretely presented component units at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

***Fund Financial Statements*** - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental funds.

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Major individual governmental funds are reported in separate columns.

**Fund Accounting** - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses two categories of funds: governmental and fiduciary.

**Governmental Funds** - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

**The General Fund** – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Georgia.

**2018 SPLOST Capital Projects Fund** – This fund is used to record all transactions relating to 2018 SPLOST capital projects.

**Isaac Head Road Capital Projects Fund** – This fund is used to record all transactions relating to Isaac Head Road.

**2018 SPLOST Debt Service Fund** - This fund is used to accumulate enough proceeds from the collection of SPLOST to make the semi-annual bond payment. The additional monies collected beyond the bond payment amount are then remitted to the County Capital Projects Fund and to municipalities in the County in accordance with the 2017 SPLOST referendum.

**Fiduciary Funds** – Fiduciary fund reporting focuses on changes in assets and liabilities. The County's fiduciary funds are agency funds. Fiduciary funds have no measurement focus and are accounted for on the cash basis. Neither fiduciary funds nor component units that are fiduciary in nature are included in the government wide financial statements.

**1-C. Measurement Focus**

**Government-wide Financial Statements** - The government-wide financial statements are prepared using the flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

**Fund Financial Statements** - All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements. Proprietary funds and fiduciary funds employ the economic resources measurement focus and are accounted for on the accrual basis.

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

***1-D. Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

***Revenues – Exchange Transactions*** - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase “available for exchange transactions” means expected to be received within 60 days of year-end.

***Revenues - Non-exchange Transactions*** - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 31 days for sales taxes and within 60 days for all other revenues) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes and federal and state grants.

***Deferred/Unearned Revenue*** - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as deferred revenue (i.e., they are measurable but not available) rather than as revenue.

Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as deferred revenue.

Deferred revenue is reclassified as “*unearned revenue*” on the government-wide statement of net position.

***Expenses/Expenditures*** - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

*See auditor’s report.*



**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

***1-E. Assets, Liabilities and Fund Equity***

***1-E-1 Cash, Cash Equivalents, and Investments***

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

The County has no investment policy that would further limit its investment choices.

***1-E-2 Receivables***

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

***1-E-3 Consumable Inventories***

The County's inventory consists of fuel on hand at June 30, 2020. Inventory is recorded at the lower of cost or market on a first-in, first out basis.

***1-E-4 Prepaid Items***

Payments made to vendors for services that will benefit periods beyond June 30, 2020, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***1-E-5 Interfund Balances***

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the statement of net position.

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

***1-E-6 Capital Assets***

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the government fund financial statements. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets or donated works of art and similar items are recorded at acquisition value. Capital assets received in a service concession arrangement are also reported at acquisition value. The County maintains a capitalization threshold of five thousand dollars. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. Infrastructure was added to capital assets to comply with requirements of GASB 34 in the fiscal year ended June 30, 2007. The county estimated the value of all paved County roads based on indexes provided by the Georgia Department of Transportation. Since that time all major construction projects related to roads have been capitalized.

All reported capital assets are depreciated except for land and construction in progress. It is the County's policy not to charge infrastructure depreciation in the year of construction. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Asset Class	Estimated Lives		
	Primary Government	Component Units	
	Governmental	Development	Health
	Activities	Authority	Department
Land improvements	39 years	39 years	-
Buildings	39 years	39 years	-
Machinery and equipment	5 - 10 years	5-10 years	5 years
Vehicles and road equipment	5 years	5 years	5 years
Infrastructure	39 years	39 years	-
Intangibles	39 years	39 years	-

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments. Amortization of assets recorded under capital leases is included with depreciation expense.

***1-E-7 Deferred Outflows/ Inflows of Resources***

In addition to assets, the statement of net 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 has one item that qualifies for reporting in this category. This item relates to the County's Retirement Plan and the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five year period.

In addition to liabilities, the statement of net 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 future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County's proportionate share of collective deferred inflows of its pension plan is recorded here. The County also has unavailable revenues that arise only under a modified accrual basis of accounting. Accordingly, they are reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from sales taxes, which will be recognized as an inflow of resources in the period in which the amounts become available.

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

***1-E-8 Compensated Absences***

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only "*when due*."

***1-E-9 Accrued Liabilities and Long-term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Bonds and capital leases are recognized as a liability in the governmental fund financial statements when due.

***1-E-10 Fund Equity***

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

***Fund Balance*** – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Non-spendable – Fund balances are reported as non-spendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County's board through the approval of a motion. Only the Board of Commissioners may modify or rescind a commitment.
- Assigned – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County has authorized the County's management to assign fund balances.
- Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
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***1-E-10 Fund Equity (Continued)***

are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balances in the following order:

- Committed
- Assigned
- Unassigned

***Net Position*** - Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net position amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

***1-E-11 Interfund Activity***

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between funds reported in the governmental activities column are eliminated.

***1-E-12 Estimates***

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

***1-E-13 Comparative Data***

Comparative total data for the prior year have been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds.

***1-E-14 Pensions***

For purposes of measuring the net pension liability related to pensions, and pension expense, information about the fiduciary net position of the Association of County Commissioners of Georgia Butts County Defined Benefit Plan (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 reported as recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***1-E-15 Tax Abatement Agreements***

The county has implemented *Governmental Accounting Standards Board (GASB) Statement No. 77, Tax Abatement Disclosures*. This statement requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues.

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**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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***Note 2 – Stewardship, Compliance and Accountability***

**2-A. Budgetary Information** – The County adopts an annual balanced budget for the general fund and all nonmajor special revenue funds. The budget resolution reflects the total of each department's appropriation in each fund.

The general fund budget is adopted on a basis consistent with GAAP.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change in total to a fund or departmental appropriation within a fund requires approval of the County Commissioners.

The County Administrator or Finance Director may approve budget transfers within departments.

All unexpended annual appropriations lapse at year-end.

***Note 3 - Detailed Notes on All Funds***

**3-A. Deposits and Investments**

**Custodial Credit Risk - Deposits** - Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to the government. The government's deposit policy for custodial credit risk requires that the banking institution hold collateral in the County's name equal to 110% of the total government's deposits in excess of FDIC coverage. At June 30, 2020, the County's bank balances were either insured by FDIC or collateralized with collateral held by the pledging bank's trust department in the County's name.

**Investments** – The County has not adopted a formal investment policy. All funds were held in cash and cash equivalent accounts at June 30, 2020.

**3-B. Receivables**

Receivables at June 30, 2020, consisted of taxes, interest, accounts (billings for user charges, including unbilled utility receivables), and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

**3-C. Property Taxes**

Taxes are levied on a calendar year basis. Payments are due in two equal installments, the last being in December.

Levy Date - July 1, 2019

Due Date - First half – September 18, 2019, Second half - December 5, 2019

Lien Date - 90 days after second half due date

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
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**3-D. Capital Assets**

Capital asset activity for the year ended June 30, 2020, was as follows:

	<b>Balance</b>			<b>Balance</b>
	<b>6/30/2019</b>	<b>Addition</b>	<b>Deductions</b>	<b>6/30/2020</b>
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 4,170,805	\$ -	\$ -	\$ 4,170,805
Depreciable capital assets:				
Buildings	\$ 36,662,381	\$ 5,361,533	\$ -	\$ 42,023,914
Intangible assets	18,529	-	-	18,529
Machinery and equipment	6,346,762	198,412	-	6,545,174
Vehicles and road equipment	7,554,015	942,656	128,166	8,368,505
Infrastructure	119,358,764	1,993,027	-	121,351,791
Total depreciable capital assets	169,940,451	8,495,628	128,166	178,307,913
Accumulated depreciation:				
Buildings	13,651,934	996,406	-	14,648,340
Intangible assets	6,027	3,131	-	9,158
Machinery and equipment	5,010,245	207,628	-	5,217,873
Vehicles and road equipment	5,601,407	650,034	33,150	6,218,291
Infrastructure	77,160,662	2,846,016	-	80,006,678
Total accumulated depreciation	101,430,275	4,703,215	33,150	106,100,340
<b>Governmental activities capital assets, net</b>	<b>\$ 68,510,176</b>	<b>\$ 3,792,413</b>	<b>\$ 95,016</b>	<b>\$ 72,207,573</b>
<b>Governmental activities depreciation expense</b>				
General Government		\$ 297,410		
Judicial		48,620		
Public safety		1,230,715		
Highway and streets		2,914,886		
Culture and recreation		112,954		
Housing and development		98,630		
<b>Total governmental activities depreciation expense</b>		<b>\$ 4,703,215</b>		

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**BUTTS COUNTY, GEORGIA**  
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	<b>Balance</b> <b>6/30/2019</b>	<b>Addition</b>	<b>Deductions</b>	<b>Reclassifications</b>	<b>Balance</b> <b>6/30/2020</b>
<b>Component Units:</b>					
Capital assets not being depreciated:					
Land	\$ 4,228,965	\$ -	\$ -	\$ -	\$ 4,228,965
Total capital assets not being depreciated	<u>\$ 4,228,965</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,228,965</u>
Depreciable capital assets:					
Machinery and equipment	\$ 145,663	\$ -	\$ 18,069	\$ -	\$ 127,594
Infrastructure	933,570	-	-	-	933,570
Total depreciable capital assets	<u>1,079,233</u>	<u>-</u>	<u>18,069</u>	<u>-</u>	<u>1,061,164</u>
Accumulated depreciation:					
Machinery and equipment	109,366	11,454	18,069	-	102,751
Infrastructure	272,017	23,938	-	-	295,955
Total accumulated depreciation	<u>381,383</u>	<u>35,392</u>	<u>18,069</u>	<u>-</u>	<u>398,706</u>
<b>Component units capital assets, net</b>	<u><u>\$ 697,850</u></u>	<u><u>\$ (35,392)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 662,458</u></u>

**3-E. Interfund Balances and Transfers**

Interfund balances at June 30, 2020, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the date that (1) interfund goods or services are provided or reimbursable expenses occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The County expects to repay all interfund balances within one year.

	<b>General</b>	<b>Drug Abuse</b>		<b>Grant</b>	
<b>Payable to:</b>	<b>Fund</b>	<b>Treatment</b>	<b>E911</b>	<b>Fund</b>	<b>Total</b>
		<b>&amp; Education</b>			
		<b>Fund</b>	<b>Fund</b>		
General Fund	\$ -	\$ 30,000	\$ 18,752	\$ -	\$ 48,752
Isaac Head Road Fund	-	-	-	46,217	46,217
E911 Fund	350	-	-	-	350
<b>Total</b>	<u><u>\$ 350</u></u>	<u><u>\$ 30,000</u></u>	<u><u>\$ 18,752</u></u>	<u><u>\$ 46,217</u></u>	<u><u>\$ 95,319</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**3-E. Interfund Balances and Transfers(Continued)**

Interfund transfers for the year ended June 30, 2020, consisted of the following:

Transfers from	Transfers To		
	General Fund	2018 SPLOST Capital Projects	
		Fund	Total
Library Fund	\$ 12,007	\$ -	\$ 12,007
2018 SPLOST Debt Service Fund	-	1,653,738	1,653,738
	<u>\$ 12,007</u>	<u>\$ 1,653,738</u>	<u>\$ 1,665,745</u>

Transfers are used to report revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund from which it was originally provided once a project is completed.

All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer.

**3-F. Compensated Absences**

Under the current policy employees receive personal leave that includes sick leave and annual leave. Employees accumulate personal leave in the following amounts:

Completed 0-1 Years of Service: 4 hours per pay period  
 Completed 1-5 Years of Service: 5 hours per pay period  
 Completed 6-10 Years of Service: 6 hours per pay period  
 Completed 11+ Years of Service: 7 hours per pay period

Up to 160 hours of personal leave can be carried over at the end of the calendar year. No liability has been recorded for personal leave accrued under the policy as it will be paid with current resources.

**3-G. Landfill Closure 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 thirty years after closure. The estimated liability for landfill closure and post closure care costs has a balance of \$792,252 at June 30, 2020. The estimated total current cost of the landfill closure and post closure care 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 June 30, 1994 (\$1,762,500). 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. The landfill closed during the fiscal year ended June 30, 1997.

**3-H. Long-Term Debt**

**County General Obligations Bonds** – In 2018, the County issued \$7,000,000 Series 2018 general obligation sales tax bonds with \$2,245,000 of the total bonds carrying an interest rate of 3.00% and \$4,755,000 carrying an interest rate of 4% payable over 7 years. The bonds will be retired from special purpose local option sales taxes. Bond proceeds were used to fund various capital outlay projects, including courthouse and judicial office improvements, acquiring public safety equipment and public safety vehicles, road, sidewalk and bridge improvements, acquiring and upgrading equipment and acquiring, repairing and improving facilities and paying any debt previously incurred for these projects and to fund various construction projects in the Municipalities within the County.

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**BUTTS COUNTY, GEORGIA**  
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**3-H. Long-Term Debt (Continued)**

Annual debt service requirements to amortize all general obligation bonds outstanding as of June 30, 2020 follows:

Year	Principal	Bond Premium	Total Principal Amount	Interest	Total
2021	\$ 1,130,000	\$ 60,809	\$ 1,190,809	\$ 224,100	\$ 1,414,909
2022	1,155,000	60,809	1,215,809	190,200	1,406,009
2023	1,175,000	60,809	1,235,809	144,000	1,379,809
2024	1,200,000	60,808	1,260,808	97,000	1,357,808
2025	1,225,000	60,808	1,285,808	49,000	1,334,808
	<u>\$ 5,885,000</u>	<u>\$ 304,043</u>	<u>\$ 6,189,043</u>	<u>\$ 704,300</u>	<u>\$ 6,893,343</u>

**Capital Leases –**

**U.S. Bancorp Government Leasing and Finance, Inc.** – In October 2014, the County entered into an agreement with U.S. Bancorp Government Leasing and Finance, Inc. to finance the purchase of a Building Management System/ Energy Retrofit Project from Honeywell International, Inc. for a total cost of \$1,403,710. Amortization expense for this asset is included with depreciation expense on page 29. Work was delayed on installation of the system and the work was not completed until fiscal year 2016. The total principal of \$1,403,710 is due and payable in 15 annual payments with interest of 2.67%. The first installment was due July 15, 2015 with the final payment due July 15, 2029. The balance due at June 30, 2020 was \$1,080,093. Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2021	\$ 83,427	\$ 29,194	\$ 112,621
2022	89,061	26,939	116,000
2023	94,948	24,532	119,480
2024	101,099	21,965	123,064
2025	107,523	19,233	126,756
2026-2030	604,035	48,824	652,859
	<u>\$ 1,080,093</u>	<u>\$ 170,687</u>	<u>\$ 1,250,780</u>

**Association County Commissioners of Georgia** – In May 2019, the County entered into a lease agreement with the Association County Commissioners of Georgia as Lessor to finance the purchase of one new ambulance and one new Ford F350 for a total cost of \$182,090. Amortization expense for these assets is included with depreciation expense on page 29. The total principal of \$182,090 is due and payable in 48 monthly payments with interest of 3.62%. The first installment was due June 28, 2019 with the final payment due by May 28, 2023. The balance due at June 30, 2020 was \$135,344. Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2021	\$ 44,805	\$ 4,161	\$ 48,966
2022	46,454	2,512	48,966
2023	44,085	802	44,887
	<u>\$ 135,344</u>	<u>\$ 7,475</u>	<u>\$ 142,819</u>

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**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**3-H. Long-Term Debt (Continued)**  
**Capital Leases (Continued) –**

**Association County Commissioners of Georgia** – In January 2020, the County entered into a lease agreement with the Association County Commissioners of Georgia as Lessor to finance the purchase of one new ambulance a total cost of \$147,922. Amortization expense for these assets is included with depreciation expense on page 29. The total principal of \$147,922 is due and payable in 48 monthly payments with interest of 3.50 %. The first installment was due January 30, 2020 with the final payment due by December 30, 2023. The balance due at June 30, 2020 was \$130,543. Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2021	\$ 35,683	\$ 4,000	\$ 39,683
2022	36,952	2,731	39,683
2023	38,267	1,416	39,683
2024	19,641	201	19,842
	<u>\$ 130,543</u>	<u>\$ 8,348</u>	<u>\$ 138,891</u>

**Development Authority of Butts County** – (a discretely presented component unit) – The Development Authority has issued the following note:

**Butts County Board of Commissioners**

In 2012, the Development Authority of Butts County paid off their loan with United Bank using proceeds from the issuance of general obligation sales tax bonds issued by Butts County. The original note was for the purchase of land adjacent to Riverview Business Park. As part of its intergovernmental agreement, the Development Authority has agreed to pay back the Butts County Board of Commissioners a total of \$1,000,000 for the Commissioner's assistance from the General Fund over the years with note payments on the United Bank loan and \$62,500 as refund of an overpayment. The amount will be paid back as land is sold in the Riverview Business Park with a zero percent interest rate.

The following summarizes long term debt principal and interest requirements due until paid in full.

<b>Butts County Board of Commissioners</b>			
<b>Year</b>	<b>Commissioners</b>	<b>Interest Requirements</b>	<b>Total</b>
2021	\$ -	\$ -	\$ -
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	1,062,500	-	1,062,500
Total	<u>\$ 1,062,500</u>	<u>\$ -</u>	<u>\$ 1,062,500</u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**Changes in Long-term Debt** - Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2020:

	<b>Outstanding 6/30/2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Outstanding 6/30/2020</b>	<b>Amounts Due in One Year</b>
<b>Governmental Activities</b>					
General obligation bonds	\$ 7,364,852	\$ -	\$ 1,175,809	\$ 6,189,043	\$ 1,190,809
Capital leases payable	1,336,690	147,922	138,632	1,345,980	163,915
Landfill postclosure care	808,662	-	16,410	792,252	-
<b>Total Governmental Activities</b>	<b>\$ 9,510,204</b>	<b>\$ 147,922</b>	<b>\$ 1,330,851</b>	<b>\$ 8,327,275</b>	<b>\$ 1,354,724</b>
<b>Component Units</b>					
<b>Department of Public Health</b>					
Compensated absences	\$ 43,972	\$ 9,797	\$ 19,714	\$ 34,055	\$ 10,217
<b>Development Authority</b>					
Butts County BOC	\$ 1,062,500	\$ -	\$ -	\$ 1,062,500	\$ -
<b>Total Development Authority</b>	<b>\$ 1,062,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,062,500</b>	<b>\$ -</b>

The general obligations bonds are being repaid from the 2018 SPLOST bonds fund. The capital leases are being repaid with funds received from Public Safety Impact fees and from the General Fund. The landfill closure and postclosure fund liability is being paid from the General Fund. The compensated absences liability will be paid from the fund from which the employees' salaries are paid. In prior years, these funds have typically been paid from the General Fund. Each applicable discretely presented component unit repays their own debt.

**Short-Term Debt Activity** – During the year the County issued a \$2,300,000 general obligation tax anticipation note. The purpose of the short term borrowing was to provide resources for operations. The tax anticipation note was repaid by the County on October 17, 2019. There was no tax anticipation note outstanding at June 30, 2020.

**3-I. Pension**

**Plan Description** - The County contributes to the Association County Commissioners of Georgia ("ACCG") Defined Benefit Plan, an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. A copy of the plan's financial report may be obtained at [www.gebcorp.com](http://www.gebcorp.com) or by writing to Association County Commissioners of Georgia Retirement Services, 191 Peachtree Street, NE, Atlanta, GA 30303 or by calling (800)736-7166. The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan Document. The Plan provides for benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met. The County contributions to the Plan are determined using the actuarial basis described in the annual funding valuation report. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20.

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**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**3-I. Pension (Continued)**

**Plan Membership**

As of January 1, 2019, pension plan membership consisted of the following:

Retirees, Beneficiaries and Disableds receiving benefits	89
Terminated plan participants entitled to but not yet receiving benefits	96
Active employees participating in the Plan	<u>150</u>
Total Number of Participants	<u><u>335</u></u>
Part-time active employees not participating in the Plan	<u><u>41</u></u>

**Contributions**

The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia code sets forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

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

For the year ended June 30, 2020, the County's contribution rate was 21.0% of annual payroll. County contributions to the plan were \$1,361,167 for the year ended June 30, 2020.

**Net Pension Liability of the County**

Effective July 1, 2014, the County implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which significantly changed the County's accounting for pension amounts. The information disclosed below is presented in accordance with this new standard.

The County's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2019.

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**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**3-I. Pension (Continued)**

**Net Pension Liability of the County (Continued)**

**Actuarial Assumptions** - The following actuarial assumptions were used in determining the total pension liability:

Salary Increases	5.00% per year with an age based scale as follows:
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Age

Under 30	5.00% rate plus 1.00%
30-39	5.00% rate plus 0.5%
40-49	5.00% rate less 0.5%
50+	5.00% rate less 1.00%

Investment Rate of Return	7.00%
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Mortality Rates were based on Pub-2010 Amount Weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2019. This was a change from the RP-2000 mortality table projected with Scale AA to 2018. The table was changed to adopt the mortality tables developed specifically for governmental employees by the Society of Actuaries which were released late in 2018. The tables were projected to reflect that the mortality rates in Georgia are in the highest quartile in the nation.

Investment Return Assumptions

Estimated 65th percentile return based on

UBS Capital Market Assumptions	6.10%
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Five year performance in excess of benchmarks	<u>0.90%</u>
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Assumed annual investment return	<u><u>7.00%</u></u>
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Discount Rate

Projected assets are sufficient to pay all projected benefits promised to current plan participants. In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years. Effective December 31, 2018, the expected long term rate of return used to discount all projected benefit payments was revised from 7.25% to 7.00%.

Changes since prior valuation:

The Plan is amended effective January 1, 2020 to make the following changes:

- (1) The benefit multiplier was changed from 1.50% to 2.0%. For participants rehired after 1/1/20, the benefit multiplier for the benefit earned prior to 1/1/2020 will remain at 1.50%.
- (2) The cap for the years of Credited Service for benefit purposes was increased from 35 - 40.
- (3) The vesting schedule was changed from 100% vested after 10 years of Vesting Service to 100% vested after 7 years of Vesting Service. For participants rehired after 1/1/2020, the vesting schedule for benefits earned prior to 1/1/2020 remains at 10 years.

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**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**3-I. Pension (Continued)**

**Net Pension Liability of the County (Continued)**

**Actuarial Assumptions (Continued)**

The Trustee of the ACCG Pension Plan and Trust shall rebalance the portfolio at least annually for asset allocation purposes. The guidelines for allocations are: equities shall not exceed 70% of total Plan assets, valued at cost. Fixed Income shall be targeted at 30% of total Plan assets, valued at cost.

The Trustees' guidelines for asset allocation are as follows:

Asset Class	Target Allocation	Range
Fixed Income	30.00%	25%-35%
Equities	70.00%	65%-75%
Large Cap	30.00%	25%-35%
Mid Cap	5.00%	2.5%-10%
Small Cap	5.00%	2.5%-10%
REIT	5.00%	2.5%-10%
International	15.00%	10%-20%
Multi Cap	5.00%	2.5%-10%
Global Allocation	5.00%	2.5%-10%

*Changes in the Net Pension Liability of the County*

The changes in the components of the net pension liability of the County for the year ended June 30, 2020, were as follows:

	Total Liability Pension	Plan Fiduciary Net Position	Net Pension Liability
Balances at June 30, 2019	\$ 18,912,962	\$ 10,610,967	\$ 8,301,995
<i>Changes for the year:</i>			
Service Cost	466,173	-	466,173
Interest	1,323,907	-	1,323,907
Liability Experience (Gain)/Loss	507,376	-	507,376
Plan Change	3,466,685	-	3,466,685
Assumption Change	708,882	-	708,882
Employer Contributions	-	1,361,167	(1,361,167)
Service Buy Back	-	-	-
Net investment income	-	2,079,384	(2,079,384)
Benefit payments, including refunds of employee contributions	(946,172)	(914,176)	(31,996)
Administrative expense	-	(49,100)	49,100
Other changes	-	(85,460)	85,460
<i>Net changes</i>	5,526,851	2,391,815	3,135,036
Balances at June 30, 2020	\$ 24,439,813	\$ 13,002,782	\$ 11,437,031

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**3-I. Pension (Continued)**

**Net Pension Liability of the County (Continued)**

The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents the multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability of the County, calculated using the discount rate of 7.00 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
County's net pension liability	\$ 14,825,383	\$ 11,437,031	\$ 8,638,528

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective.

Calculations are based on the substantive plan in effect as of December 31, 2019 and the current sharing pattern of costs between employer and employee.

**Pension expense and Deferred Outflows of Resources and Deferred inflows of Resources Related to Pensions**

For the year ended June 30, 2020, the County recognized pension expense of \$1,373,986. At June 30, 2020, the County reported the following deferred inflows/outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Asset (Gain)/Loss	\$ 768,291	\$ (1,361,282)
Liability (Gain)/Loss	991,470	-
(Gain)/Loss due to Assumption Change	1,490,890	-
Net investment income	\$ 3,250,651	\$ (1,361,282)

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**3-I. Pension (Continued)**

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

Year ending June 30:

2021	\$	938,971
2022		775,137
2023		409,396
2024		(234,135)
2025		-
<hr/>		
Total	\$	<u>1,889,369</u>

**Component Unit – Health Department**

***Plan Description***

The Employee's Retirement System of Georgia, a cost-sharing multiple-employer defined benefit pension plan, was established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. The Plan issues a publicly available financial report that can be obtained at [www.ers.ga.gov/financials](http://www.ers.ga.gov/financials).

**3-J. Other Post- Employment Benefits**

**Component Unit – Health Department**

***Plan Description – State OPEB Fund***

Employees of State organizations as defined in Code Section 45-18-25 of the Official Code of Georgia Annotated (O.C.G.A.) are provided OPEB through the State OPEB Fund – a cost-sharing multiemployer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health (Board). Title 45 of O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the Board. As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Active employees are not required to contribute to the State OPEB Fund. Detailed information about the OPEB plan's fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is publicly available at <https://sao.georgia.gov/comprehensive-annual-financial-reports>.

***Plan Description – SEAD-OPEB Fund***

SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than Pension Plans*. The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investments of such payments. Georgia Law provides that employee contributions to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1% of the members earnable compensation. A publicly available financial report can be obtained at [www.ers.ga.gov/financials](http://www.ers.ga.gov/financials).

*See auditor's report.*



**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**3-K. Fund Equity**

**Fund Balances:**

• Non spendable - The following fund balances are non-spendable because they are allocated to:	
General Fund:	
Prepaid expenses	\$ 50,438
Inventory	7,739
Long-term due from the Development Authority of Butts County	1,062,500
Total Non spendable - General Fund	<u>\$ 1,120,677</u>
2018 SPLOST Capital Projects Fund	
Prepaid expenses	<u>\$ 750</u>
• Restricted - The following fund balances are restricted for:	
2018 SPLOST Debt Service Fund used to account for the proceeds from the collection of SPLOST to make the semi-annual bond payment.	<u>\$ 839,062</u>
2018 Capital Project Fund - used to account for capital projects financed with 2018 SPLOST.	<u>\$ 3,068,566</u>
• Assigned - The following fund balances are assigned:	
General Fund:	
Insurance reimbursement received in FY 2020 for replacement/repairs occurring in FY 2021	<u>\$ 18,038</u>

**Net Position:**

Net investment in capital assets on the government-wide statement of net position as of June 30, 2020 is as follows:

	<u>Governmental Activities</u>
<b>Net investment in capital assets</b>	
Cost of capital assets	\$ 182,478,718
Less accumulated depreciation	<u>(106,100,340)</u>
Book value	76,378,378
Less capital related debt	<u>(7,535,023)</u>
<b>Net investment in capital assets, net of related debt</b>	<u>\$ 68,843,355</u>

**Note 4 - Other Notes**

**4-A. 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 County is a member of the Association of County Commissioners of Georgia (ACCG) Interlocal Risk Management Agency. This membership allows the County to share liability, crime, motor vehicle and property damage risks.

Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia counties to form interlocal risk management agencies. The ACCG Interlocal Risk Management Agency (IRMA) is a county interlocal risk management agency to function as an unincorporated nonprofit instrumentality of its member municipalities - ACCG IRMA establishes and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of municipal government. ACCG IRMA is to defend and protect in accordance with the member government contract and related coverage descriptions of the County are as follows:

- amounts as shall be established by ACCG IRMA.
- To select a person to serve as a Member representative.

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

***4-A. Risk Management (Continued)***

The County must participate at all times in at least one fund which is established by ACCG IRMA. Other responsibilities of the County are as follows:

To pay all contributions, assessments or other sums due to ACCG IRMA at such times and in such

- To allow ACCG IRMA and its agents reasonable access to all facilities of the county and all records, including but not limited to financial records, which relate to the purposes of ACCG IRMA.
- To allow attorneys appointed by ACCG IRMA to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the Fund or Funds established by ACCG IRMA.
- To assist and cooperate in the defense and settlement of claims against the County.
- To furnish full cooperation to ACCG IRMA's attorneys, claims adjusters, Service Company, and any agent, employee, officer or independent contractor of ACCG IRMA relating to the purposes of ACCG IRMA.
- To follow all loss reduction and prevention procedures established by ACCG IRMA.
- To furnish to ACCG IRMA such budget, operating and underwriting information as may be requested.
- To report as promptly as possible, and in accordance with any Coverage Descriptions issued, all incidents which could result in ACCG IRMA or any Fund established by ACCG IRMA being required to pay claim for loss or injuries to municipal property or injuries to persons or property when such loss or injury is within the scope of the protection of a Fund or Funds in which the County participates.

The County retains the first \$1,000 of each risk of loss in the form of a deductible. The County files all claims with ACCG IRMA. ACCG IRMA bills the County for any risk of loss up to the \$1,000 deductible.

The basis for estimating the liabilities for unpaid claims is "IBNR" established by an actuary.

Pursuant to Title 34, Chapter 9, Article 5 of the Official Code of Georgia Annotated, Butts County became a member of the ACCG's Workers' Compensation Self Insurance Fund. The liability of the fund to the employees of any employer (Butts 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. The Fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding compensation therefore, although such suits, other proceedings, allegations or demands be wholly groundless, false or fraudulent. The Fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

The County's responsibilities relating to the worker's compensation pool is to pay all costs, other than those referenced in the above paragraph regarding litigation. The County prepays an estimated annual premium based upon claims experience. Then an audit is conducted of actual experience, with the difference in the premium being paid or refunded as applicable. There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

***4-B. Contingent Liabilities***

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial. The County was a defendant in several lawsuits at June 30, 2020. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

***4-C. Joint Venture***

The County is a member of the Three Rivers Regional Commission (RC). During the year ended June 30, 2020, Butts County paid total dues of \$18,081 to the RC. Membership in a 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. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a RC. A copy of the RC audit can be obtained by contacting them directly.

***4-D. Tax Abatement Programs***

The County enters into property tax abatement programs with local businesses for the purpose of attracting and retaining business within their jurisdictions. The tax abatements can be granted to any business located within the County. These tax abatement programs are issued on a case by case basis for individual businesses for both real and personal property from the Development Authority of Butts County and the Joint Development Authority of Butts County and Spalding County. On February 11, 2016, the Joint Development Authority of Butts County and Spalding County entered into a Memorandum of Understanding with Dollar General Corporation for the construction of a distribution center and related facilities on approximately 150 acres in Butts County and Spalding County. As part of that agreement, in year 1 following the completion of the Project, property tax abatements have been granted to the company. Year 1 is defined as the calendar year immediately following the earlier of the year in which construction of the Project is completed or any portion of the Project has been placed into service or operation, but in no case shall Year 1 be later than 2018. Tax abatements for real property and personal property granted during the current fiscal year totaled \$480,815 and \$977,070, respectively. These amounts were incorrectly reported as the amounts abated in the prior fiscal year. The amounts abated in fiscal year 2019 should have been reported as \$501,600 and \$813,560 for real property and personal property respectively.

***4-E. Hotel/Motel Lodging Tax***

During the year ended June 30, 2020, the County levied a 3.00% hotel/motel tax on lodging facilities within the County. In accordance with the Official Code of Georgia Annotated 48-13-51, the County allocates 5.00% of this tax for the promotion of tourism, conventions or trade shows. The County collected \$2,278 in hotel/motel tax during fiscal year 2020. These collections will be used for the promotion of tourism within the County.

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Budget Amendments</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>					
Taxes	\$ 13,693,221	\$ 223,290	\$ 13,916,511	\$ 14,888,219	\$ 971,708
Licenses and permits	213,278	-	213,278	278,703	65,425
Intergovernmental	-	-	-	293,058	293,058
Charges for services	4,665,000	374,230	5,039,230	5,458,288	419,058
Fines and forfeitures	743,735	-	743,735	568,377	(175,358)
Investment earnings	34,000	-	34,000	30,185	(3,815)
Miscellaneous	395,159	-	395,159	600,509	205,350
<b>Total Revenues</b>	<b>19,744,393</b>	<b>597,520</b>	<b>20,341,913</b>	<b>22,117,339</b>	<b>1,775,426</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government</b>					
Board of commissioners	110,933	-	110,933	105,749	(5,184)
Board of equalization	18,002	-	18,002	12,071	(5,931)
Board of elections	147,515	-	147,515	129,828	(17,687)
General administration	1,064,875	91,513	1,156,388	1,156,388	-
Human resources	1,695,929	-	1,695,929	1,623,318	(72,611)
Tax commissioner	317,308	6,505	323,813	323,813	-
Tax assessor	439,396	-	439,396	433,408	(5,988)
Building maintenance	655,884	-	655,884	626,265	(29,619)
<b>Total general government</b>	<b>4,449,842</b>	<b>98,018</b>	<b>4,547,860</b>	<b>4,410,840</b>	<b>(137,020)</b>
<b>Judicial</b>					
Towaliga Judicial Circuit	690,963	-	690,963	686,114	(4,849)
Clerk of court	391,387	-	391,387	340,122	(51,265)
Magistrate court	232,293	9,591	241,884	241,884	-
Probate court	269,625	-	269,625	258,572	(11,053)
Juvenile court	89,433	172	89,605	89,605	-
<b>Total judicial</b>	<b>1,673,701</b>	<b>9,763</b>	<b>1,683,464</b>	<b>1,616,297</b>	<b>(67,167)</b>
<b>Public safety</b>					
Sheriff	5,957,968	239,996	6,197,964	6,197,963	(1)
Jail	776,500	134,235	910,735	910,734	(1)
Emergency services	2,699,710	114,565	2,814,275	2,814,275	-
Coroner	53,244	830	54,074	54,074	-
E911	279,911	-	279,911	279,911	-
Animal control	44,993	-	44,993	38,332	(6,661)
Homeland security	9,223	-	9,223	5,539	(3,684)
<b>Total public safety</b>	<b>9,821,549</b>	<b>489,626</b>	<b>10,311,175</b>	<b>10,300,828</b>	<b>(10,347)</b>
<b>Public works</b>					
Public works	1,996,932	-	1,996,932	1,939,830	(57,102)
<b>Total public works</b>	<b>1,996,932</b>	<b>-</b>	<b>1,996,932</b>	<b>1,939,830</b>	<b>(57,102)</b>

**(Continued)**  
*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Budget Amendments</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Expenditures continued</b>					
<b>Health and welfare</b>					
Health department	105,775	-	105,775	105,775	-
Department of family and children svcs	20,332	-	20,332	20,332	-
McIntosh Trail	4,250	-	4,250	4,250	-
M.R. Service Center	5,525	-	5,525	5,525	-
Council on Aging	4,000	-	4,000	4,000	-
<b>Total health and welfare</b>	<b>139,882</b>	<b>-</b>	<b>139,882</b>	<b>139,882</b>	<b>-</b>
<b>Culture and recreation</b>					
Leisure services	841,756	-	841,756	712,011	(129,745)
Historical society	10,200	-	10,200	10,200	-
Senior citizens center	235,130	-	235,130	223,351	(11,779)
Library	197,559	-	197,559	172,657	(24,902)
<b>Total culture and recreation</b>	<b>1,284,645</b>	<b>-</b>	<b>1,284,645</b>	<b>1,118,219</b>	<b>(166,426)</b>
<b>Economic opportunity</b>					
McIntosh Trail ECDC	7,500	-	7,500	7,500	-
<b>Total economic opportunity</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>
<b>Housing and development</b>					
USDA	13,300	113	13,413	13,413	-
Forest resources	6,270	-	6,270	6,270	-
Community development	377,337	-	377,337	256,287	(121,050)
Development Authority	115,000	-	115,000	115,000	-
Cooperative extension service	81,525	-	81,525	78,458	(3,067)
<b>Total housing and development</b>	<b>593,432</b>	<b>113</b>	<b>593,545</b>	<b>469,428</b>	<b>(124,117)</b>
<b>Debt Service</b>					
Principal payments	78,038	-	78,038	78,038	-
Interest payments	31,303	-	31,303	31,303	-
<b>Total debt service</b>	<b>109,341</b>	<b>-</b>	<b>109,341</b>	<b>109,341</b>	<b>-</b>
<b>Total Expenditures</b>	<b>20,076,824</b>	<b>597,520</b>	<b>20,674,344</b>	<b>20,112,165</b>	<b>(562,179)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(332,431)</b>	<b>-</b>	<b>(332,431)</b>	<b>2,005,174</b>	<b>2,337,605</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in (out)	8,000	-	8,000	12,007	4,007
<b>Total Other Financing Sources (Uses)</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>12,007</b>	<b>4,007</b>
<b>Net Change in Fund Balances</b>	<b>(324,431)</b>	<b>-</b>	<b>(324,431)</b>	<b>2,017,181</b>	<b>2,341,612</b>
<b>Fund Balances Beginning of Year</b>	<b>2,983,202</b>	<b>-</b>	<b>2,983,202</b>	<b>2,983,202</b>	<b>-</b>
<b>Fund Balances End of Year</b>	<b>\$ 2,658,771</b>	<b>\$ -</b>	<b>\$ 2,658,771</b>	<b>\$ 5,000,383</b>	<b>\$ 2,341,612</b>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS**

	2020	2019	2018
<b>Total Pension Liability</b>			
Service cost	\$ 466,173	\$ 407,763	\$ 377,847
Interest on total pension liability	1,323,907	1,125,569	1,041,922
Plan Change	3,466,685	-	-
Differences between expected and actual experience	507,376	928,619	264,980
Changes of assumptions	708,882	1,630,062	17,678
Benefit payments, including refunds of employee contributions	(946,172)	(704,143)	(548,672)
<b>Net change in total pension liability</b>	5,526,851	3,387,870	1,153,755
<b>Total pension liability - beginning</b>	18,912,962	15,525,092	14,371,337
<b>Total pension liability - ending</b>	<u>\$ 24,439,813</u>	<u>\$ 18,912,962</u>	<u>\$ 15,525,092</u>
<b>Plan fiduciary net position</b>			
Contributions - employer	\$ 1,361,167	\$ 1,018,320	\$ 595,490
Net investment income	2,079,384	(466,828)	1,474,558
Benefit payments, including refunds of employee contributions	(914,176)	(679,511)	(529,478)
Administrative expenses	(49,100)	(37,335)	(33,691)
Other	(85,460)	(74,790)	(99,508)
<b>Net change in fiduciary net position</b>	2,391,815	(240,144)	1,407,371
<b>Plan fiduciary net position - beginning</b>	10,610,967	10,851,111	9,443,740
<b>Plan fiduciary net position - ending</b>	<u>\$ 13,002,782</u>	<u>\$ 10,610,967</u>	<u>\$ 10,851,111</u>
<b>County's net pension liability</b>	<u>\$ 11,437,031</u>	<u>\$ 8,301,995</u>	<u>\$ 4,673,981</u>
<b>Plan fiduciary net position as a percentage of total pension liability</b>	53.2%	56.1%	69.9%
<b>Covered compensation for active participants</b>	\$ 6,534,675	\$ 6,826,757	\$ 6,484,065
<b>County's net pension liability as a percentage of covered compensation</b>	175.0%	121.6%	72.1%

**Notes to the Schedule:**

The schedule will present 10 years of information once it is accumulated.

The assumptions used in the preparation of the above schedule are disclosed in note 3-I in the Notes to the Financial Statements.

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**SCHEDULE OF COUNTY CONTRIBUTIONS**

	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 1,248,694	\$ 1,115,035	\$ 974,741	\$ 870,793	\$ 833,403	\$ 754,785	\$ 766,159
Contributions in relation to the actuarially determined contribution	1,361,167	1,018,320	595,490	908,115	868,297	799,561	809,174
Contribution in deficiency (excess)	\$ (112,473)	\$ 96,715	\$ 379,251	\$ (37,322)	\$ (34,894)	\$ (44,776)	\$ (43,015)
Covered payroll	\$ 6,534,675	\$ 6,826,757	\$ 6,484,065	\$ 6,176,955	\$ 5,955,689	\$ 5,487,003	\$ 5,793,674
Contributions as a percentage of covered employee payroll	20.8%	14.92%	9.18%	14.70%	14.58%	14.57%	13.97%

**Notes to the Schedule**

Valuation Date	January 1, 2019
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Assets are valued at market value
Assumed Rate of Return on Investments	7.00%
Projected Salary Increases	5.00% per year with an age based scale as follows:
<u>Age</u>	<u>Salary Increase</u>
Under 30	5.0% rate plus 1.0%
30-39	5.0% rate plus 0.5%
40-49	5.0% rate less 0.5%
50+	5.0% rate less 1.0%
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	None Remaining

The schedule will present 10 years of information once it is accumulated.

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2019**

***Note 1 – Budgetary Information***

Budgets for the general fund is adopted on a basis that is consistent with accounting principles generally accepted in the United States of America as applied to governments.

*See auditor's report.*



**BUTTS COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS - BY FUND TYPE**  
**JUNE 30, 2020**

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 2,162,409	\$ 290,727	\$ 2,453,136
Interfund receivable	350	-	350
Accounts Receivable	74,148	7,140	81,288
<b>Total Assets</b>	<b><u>\$ 2,236,907</u></b>	<b><u>\$ 297,867</u></b>	<b><u>\$ 2,534,774</u></b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 148,628	\$ 50,748	\$ 199,376
Intefund payable	95,319	-	95,319
<b>Total Liabilities</b>	<b><u>243,947</u></b>	<b><u>50,748</u></b>	<b><u>294,695</u></b>
<b>Fund Balances</b>			
Restricted for:			
Capital projects	-	247,119	247,119
Program purposes	1,992,960	-	1,992,960
<b>Total Fund Balances</b>	<b><u>1,992,960</u></b>	<b><u>247,119</u></b>	<b><u>2,240,079</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 2,236,907</u></b>	<b><u>\$ 297,867</u></b>	<b><u>\$ 2,534,774</u></b>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS - BY FUND TYPE**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Taxes	\$ 2,278	\$ -	\$ 2,278
Intergovernmental	685,400	-	685,400
Charges for services	552,724	189,340	742,064
Fines and forfeitures	1,298,830	-	1,298,830
Contributions	69,502	-	69,502
Miscellaneous	86,827	-	86,827
Investment earnings	3,519	814	4,333
<b>Total Revenues</b>	<u>2,699,080</u>	<u>190,154</u>	<u>2,889,234</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	149,859	-	149,859
Judicial	37,512	-	37,512
Public safety	1,767,851	-	1,767,851
Public works	502,449	-	502,449
Culture and recreation	34,849	-	34,849
Economic opportunity	5,396	-	5,396
Housing and development	5,000	-	5,000
<b>Capital Outlay</b>	-	1,169,646	1,169,646
<b>Debt Service</b>			
Principal retirement	-	60,594	60,594
Interest and fiscal charges	-	8,214	8,214
<b>Total Expenditures</b>	<u>2,502,916</u>	<u>1,238,454</u>	<u>3,741,370</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>196,164</u>	<u>(1,048,300)</u>	<u>(852,136)</u>
<b>Other Financing Sources (Uses)</b>			
Loan proceeds	-	147,922	147,922
Transfers in (out)	(12,007)	-	(12,007)
<b>Total Other Financing Sources (Uses)</b>	<u>(12,007)</u>	<u>147,922</u>	<u>135,915</u>
<b>Net Change in Fund Balances</b>	184,157	(900,378)	(716,221)
<b>Fund Balances Beginning of Year</b>	<u>1,808,803</u>	<u>1,147,497</u>	<u>2,956,300</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 1,992,960</u></u>	<u><u>\$ 247,119</u></u>	<u><u>\$ 2,240,079</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA  
GENERAL FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 3,984,899	\$ 2,913,391
Receivables:		
Interfund receivable	48,752	-
Due from other governments	1,355,558	1,062,500
Sales taxes	529,213	518,237
Other	313,941	306,103
Prepaid expenses	50,438	89,403
Inventory	<u>7,739</u>	<u>16,779</u>
<b>Total Assets</b>	<u><u>\$ 6,290,540</u></u>	<u><u>\$ 4,906,413</u></u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 565,884	\$ 1,255,078
Salaries and wages payable	<u>472,409</u>	<u>395,061</u>
<b>Total Liabilities</b>	<u>1,038,293</u>	<u>1,650,139</u>
<b>Deferred Inflows of Resources</b>		
Unavailable revenue - local option sales tax	<u>251,864</u>	<u>273,072</u>
<b>Total Deferred Inflows of Resources</b>	<u>251,864</u>	<u>273,072</u>
<b>Fund Balances</b>		
Non-spendable	1,120,677	1,062,500
Assigned	18,038	33,636
Unassigned	<u>3,861,668</u>	<u>1,887,066</u>
<b>Total Fund Balances</b>	<u>5,000,383</u>	<u>2,983,202</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u><u>\$ 6,290,540</u></u>	<u><u>\$ 4,906,413</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2020**

													Total											
	Law	Courthouse		Drug Abuse	Clerk of				Recreation	Hotel			Nonmajor											
	Library	Maintenance	Jail	Treatment &	Superior	E-911		Sheriff	Department	Motel	Library	Grant	Special Revenue											
				Education	Court	Fund			Improvement	Tax	Fund	Fund	Funds											
Assets																								
Cash and cash equivalents	\$	12,426	\$	181,191	\$	66,823	\$	82,789	\$	604,492	\$	162,094	\$	73,150	\$	179,934	\$	2,168	\$	176,622	\$	620,720	\$	2,162,409
Interfund receivable		-		-		-		-		-		350		-		-		-		-		-		350
Accounts receivable		-		-		-		-		-		74,148		-		-		-		-		-		74,148
Total Assets	\$	12,426	\$	181,191	\$	66,823	\$	82,789	\$	604,492	\$	236,592	\$	73,150	\$	179,934	\$	2,168	\$	176,622	\$	620,720	\$	2,236,907
Liabilities																								
and Fund Balances																								
Liabilities																								
Accounts payable	\$	-	\$	146,810	\$	-	\$	-	\$	-	\$	1,102	\$	-	\$	-	\$	-	\$	-	\$	716	\$	148,628
Interfund payable		-		-		-		30,000		-		19,102		-		-		-		-		46,217		95,319
Total Liabilities		-		146,810		-		30,000		-		20,204		-		-		-		-		46,933		243,947
Fund Balances																								
Restricted for program																								
purposes		12,426		34,381		66,823		52,789		604,492		216,388		73,150		179,934		2,168		176,622		573,787		1,992,960
Total Liabilities and																								
Fund Balances	\$	12,426	\$	181,191	\$	66,823	\$	82,789	\$	604,492	\$	236,592	\$	73,150	\$	179,934	\$	2,168	\$	176,622	\$	620,720	\$	2,236,907

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Law Library	Courthouse Maintenance	Jail	Drug Abuse Treatment & Education	Clerk of Superior Court	E-911 Fund	Sheriff	Recreation Department Improvement	Hotel Motel Tax	Library Fund	Grant Fund	Total Nonmajor Special Revenue Funds
<b>Revenues</b>												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,278	\$ -	\$ -	\$ 2,278
Intergovernmental	-	-	-	-	75,000	-	-	-	-	-	610,400	685,400
Charges for services	-	-	-	-	12,229	447,579	80,867	-	-	12,049	-	552,724
Fines and forfeitures	17,815	55,150	72,957	48,505	-	-	1,104,403	-	-	-	-	1,298,830
Contributions	-	-	-	-	-	-	46,393	9,199	-	13,910	-	69,502
Miscellaneous	-	71,827	-	-	-	-	-	-	-	-	15,000	86,827
Investment earnings	-	95	71	1,484	413	236	383	243	3	591	-	3,519
<b>Total Revenues</b>	17,815	127,072	73,028	49,989	87,642	447,815	1,232,046	9,442	2,281	26,550	625,400	2,699,080
<b>Expenditures</b>												
<b>Current:</b>												
General government	-	149,859	-	-	-	-	-	-	-	-	-	149,859
Judicial	16,638	-	-	-	20,874	-	-	-	-	-	-	37,512
Public safety	-	-	57,000	30,963	-	465,805	1,214,083	-	-	-	-	1,767,851
Public works	-	-	-	-	-	-	-	-	-	-	502,449	502,449
Culture and recreation	-	-	-	-	-	-	-	27,155	-	7,694	-	34,849
Economic opportunity	-	-	-	-	-	-	-	-	-	-	5,396	5,396
Housing and development	-	-	-	-	-	-	-	-	5,000	-	-	5,000
<b>Total Expenditures</b>	16,638	149,859	57,000	30,963	20,874	465,805	1,214,083	27,155	5,000	7,694	507,845	2,502,916
<b>Excess of Revenues Over Expenditures</b>	1,177	(22,787)	16,028	19,026	66,768	(17,990)	17,963	(17,713)	(2,719)	18,856	117,555	196,164
<b>Other Financing Sources (Uses)</b>												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(12,007)	-	(12,007)
<b>Net Change in Fund Balances</b>	1,177	(22,787)	16,028	19,026	66,768	(17,990)	17,963	(17,713)	(2,719)	6,849	117,555	184,157
<b>Fund Balances</b>												
<b>Beginning of Year</b>	11,249	57,168	50,795	33,763	537,724	234,378	55,187	197,647	4,887	169,773	456,232	1,808,803
<b>Fund Balances End of Year</b>	\$ 12,426	\$ 34,381	\$ 66,823	\$ 52,789	\$ 604,492	\$ 216,388	\$ 73,150	\$ 179,934	\$ 2,168	\$ 176,622	\$ 573,787	\$ 1,992,960

See auditor's report.

**BUTTS COUNTY, GEORGIA  
LAW LIBRARY FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2020 AND 2019**

	<u><b>2020</b></u>	<u><b>2019</b></u>
<b>Assets</b>		
Cash and cash equivalents	<u>\$ 12,426</u>	<u>\$ 11,249</u>
<b>Total Assets</b>	<u><u>\$ 12,426</u></u>	<u><u>\$ 11,249</u></u>
<b>Fund Balances</b>		
Restricted for program purposes	<u><u>\$ 12,426</u></u>	<u><u>\$ 11,249</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Fines and forfeitures	\$ 17,815	\$ 13,577
<b>Expenditures</b>		
<b>Current:</b>		
Judicial	16,638	20,020
<b>Total Expenditures</b>	16,638	20,020
<b>Excess of Revenues Over (Under) Expenditures</b>	1,177	(6,443)
<b>Fund Balances Beginning of Year</b>	11,249	17,692
<b>Fund Balances End of Year</b>	<u>\$ 12,426</u>	<u>\$ 11,249</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original/ Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>			
Fines and forfeitures	\$ 17,815	\$ 17,815	\$ -
<b>Expenditures</b>			
<b>Current:</b>			
Judicial	16,638	16,638	-
<b>Total Expenditures</b>	16,638	16,638	-
<b>Excess of Revenues Over (Under) Expenditures</b>	1,177	1,177	-
<b>Fund Balances Beginning of Year</b>	11,249	11,249	-
<b>Fund Balances End of Year</b>	\$ 12,426	\$ 12,426	\$ -

*See auditor's report.*



**BUTTS COUNTY, GEORGIA**  
**COURTHOUSE MAINTENANCE FUND**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 181,191	\$ 57,168
<b>Total Assets</b>	<u>\$ 181,191</u>	<u>\$ 57,168</u>
<b>Liabilities and Fund Balances</b>		
Accounts payable	\$ 146,810	\$ -
<b>Fund Balances</b>		
Restricted for program purposes	34,381	57,168
<b>Total Liabilities and Fund Balances</b>	<u>\$ 181,191</u>	<u>\$ 57,168</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**COURTHOUSE MAINTENANCE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Fines and fees	\$ 55,150	\$ 16,750
Miscellaneous	71,827	-
Investment earnings	<u>95</u>	<u>97</u>
<b>Total Revenues</b>	<u>127,072</u>	<u>16,847</u>
<b>Expenditures</b>		
<b>Current:</b>		
General government	<u>149,859</u>	<u>5,644</u>
<b>Total Expenditures</b>	<u>149,859</u>	<u>5,644</u>
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	(22,787)	11,203
<b>Fund Balances Beginning of Year</b>	<u>57,168</u>	<u>45,965</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 34,381</u></u>	<u><u>\$ 57,168</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA  
COURTHOUSE MAINTENANCE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Budget Amendments</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>					
Fines and fees	\$ 10,000	\$ 45,150	\$ 55,150	\$ 55,150	\$ -
Miscellaneous	-	71,827	71,827	71,827	-
Investment earnings	-	95	95	95	-
<b>Total Revenues</b>	<u>10,000</u>	<u>117,072</u>	<u>127,072</u>	<u>127,072</u>	<u>-</u>
<b>Expenditures</b>					
<b>Current:</b>					
General government	<u>10,000</u>	<u>139,859</u>	<u>149,859</u>	<u>149,859</u>	<u>-</u>
<b>Total Expenditures</b>	<u>10,000</u>	<u>139,859</u>	<u>149,859</u>	<u>149,859</u>	<u>-</u>
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	-	(22,787)	(22,787)	(22,787)	-
<b>Fund Balances Beginning of Year</b>	<u>57,168</u>	<u>-</u>	<u>57,168</u>	<u>57,168</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u>\$ 57,168</u>	<u>\$ (22,787)</u>	<u>\$ 34,381</u>	<u>\$ 34,381</u>	<u>\$ -</u>

See auditor's report.

**BUTTS COUNTY, GEORGIA  
JAIL FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 66,823	\$ 50,795
<b>Total Assets</b>	<u>\$ 66,823</u>	<u>\$ 50,795</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Interfund payable	\$ -	\$ -
<b>Fund Balances</b>		
Restricted for program purposes	66,823	50,795
<b>Total Liabilities and Fund Balances</b>	<u>\$ 66,823</u>	<u>\$ 50,795</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**JAIL FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Fines and fees	\$ 72,957	\$ 62,674
Investment earnings	<u>71</u>	<u>131</u>
<b>Total Revenues</b>	<u>73,028</u>	<u>62,805</u>
<b>Expenditures</b>		
<b>Current:</b>		
Jail Staffing and Supplies	<u>57,000</u>	<u>77,000</u>
<b>Total Expenditures</b>	<u>57,000</u>	<u>77,000</u>
<b>Net Changes in Fund Balances</b>	16,028	(14,195)
<b>Fund Balances Beginning of Year</b>	<u>50,795</u>	<u>64,990</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 66,823</u></u>	<u><u>\$ 50,795</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**JAIL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Budget Amendment</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>					
Fines and fees	\$ 50,000	\$ 7,000	\$ 57,000	\$ 72,957	\$ 15,957
Investment earnings	-	-	-	71	71
<b>Total Revenues</b>	<u>50,000</u>	<u>7,000</u>	<u>57,000</u>	<u>73,028</u>	<u>16,028</u>
<b>Expenditures</b>					
<b>Current:</b>					
Public safety	<u>50,000</u>	<u>7,000</u>	<u>57,000</u>	<u>57,000</u>	<u>-</u>
<b>Total Expenditures</b>	<u>50,000</u>	<u>7,000</u>	<u>57,000</u>	<u>57,000</u>	<u>-</u>
<b>Excess of Revenues Over Expenditures</b>	-	-	-	16,028	16,028
<b>Fund Balances Beginning of Year</b>	<u>50,795</u>	<u>-</u>	<u>50,795</u>	<u>50,795</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u>\$ 50,795</u>	<u>\$ -</u>	<u>\$ 50,795</u>	<u>\$ 66,823</u>	<u>\$ 16,028</u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**DRUG ABUSE TREATMENT & EDUCATION FUND**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 82,789	\$ 33,763
<b>Total Assets</b>	<u>\$ 82,789</u>	<u>\$ 33,763</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Interfund payable	\$ 30,000	\$ -
<b>Total Liabilities</b>	<u>30,000</u>	<u>-</u>
<b>Fund Balances</b>		
Restricted for program purposes	<u>52,789</u>	<u>33,763</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 82,789</u>	<u>\$ 33,763</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**DRUG ABUSE TREATMENT & EDUCATION FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Fines and fees	\$ 48,505	\$ 58,276
Investment earnings	<u>1,484</u>	<u>856</u>
<b>Total Revenues</b>	<u>49,989</u>	<u>59,132</u>
<b>Expenditures</b>		
<b>Current:</b>		
Public safety	<u>30,963</u>	<u>30,000</u>
<b>Total Expenditures</b>	<u>30,963</u>	<u>30,000</u>
<b>Excess of Revenues Over Expenditures</b>	19,026	29,132
<b>Fund Balances Beginning of Year</b>	<u>33,763</u>	<u>4,631</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 52,789</u></u>	<u><u>\$ 33,763</u></u>

*See auditor's report.*



**BUTTS COUNTY, GEORGIA**  
**DRUG ABUSE TREATMENT & EDUCATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Budget Amendment</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>					
Fines and fees	\$ 25,000	\$ 5,963	\$ 30,963	\$ 48,505	\$ 17,542
Investment earnings	-	-	-	1,484	1,484
<b>Total Revenues</b>	<u>25,000</u>	<u>5,963</u>	<u>30,963</u>	<u>49,989</u>	<u>19,026</u>
<b>Expenditures</b>					
<b>Current:</b>					
Public safety	<u>25,000</u>	<u>5,963</u>	<u>30,963</u>	<u>30,963</u>	<u>-</u>
<b>Total Expenditures</b>	<u>25,000</u>	<u>5,963</u>	<u>30,963</u>	<u>30,963</u>	<u>-</u>
<b>Excess of Revenues Over Expenditures</b>	-	-	-	19,026	19,026
<b>Fund Balances Beginning of Year</b>	<u>33,763</u>	<u>-</u>	<u>33,763</u>	<u>33,763</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u>\$ 33,763</u>	<u>\$ -</u>	<u>\$ 33,763</u>	<u>\$ 52,789</u>	<u>\$ 19,026</u>

See auditor's report.

**BUTTS COUNTY, GEORGIA  
CLERK OF SUPERIOR COURT  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2020 AND 2019**

	<u><b>2020</b></u>	<u><b>2019</b></u>
<b>Assets</b>		
Cash and cash equivalents	\$ 604,492	\$ 537,724
 Total Assets	 <u>\$ 604,492</u>	 <u>\$ 537,724</u>
 <b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Interfund payable	\$ -	\$ -
 Total Liabilities	 <u>-</u>	 <u>-</u>
 <b>Fund Balances</b>		
Restricted for program purposes	<u>604,492</u>	<u>537,724</u>
 Total Liabilities and Fund Balances	 <u>\$ 604,492</u>	 <u>\$ 537,724</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA  
CLERK OF SUPERIOR COURT  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Intergovernmental	\$ 75,000	\$ 75,000
Investment earnings	413	405
Charges for services	<u>12,229</u>	<u>19,263</u>
<b>Total Revenues</b>	<u>87,642</u>	<u>94,668</u>
<b>Expenditures</b>		
<b>Current:</b>		
Judicial	<u>20,874</u>	<u>16,931</u>
<b>Total Expenditures</b>	<u>20,874</u>	<u>16,931</u>
<b>Other Financing Sources (Uses)</b>		
Transfer in from General Fund	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	66,768	77,737
<b>Fund Balances Beginning of Year</b>	<u>537,724</u>	<u>459,987</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 604,492</u></u>	<u><u>\$ 537,724</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA  
CLERK OF SUPERIOR COURT  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original/ Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>			
Intergovernmental	\$ 75,000	\$ 75,000	\$ -
Investment earnings	413	413	-
Miscellaneous	12,229	12,229	-
<b>Total Revenues</b>	<u>87,642</u>	<u>87,642</u>	<u>-</u>
<b>Expenditures</b>			
<b>Current:</b>			
Judicial	20,874	20,874	-
<b>Total Expenditures</b>	<u>20,874</u>	<u>20,874</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Transfer in from General Fund	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	66,768	66,768	-
<b>Fund Balances Beginning of Year</b>	<u>537,724</u>	<u>537,724</u>	
<b>Fund Balances End of Year</b>	<u><u>\$ 604,492</u></u>	<u><u>\$ 604,492</u></u>	<u><u>\$ -</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**E-911 FUND**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 162,094	\$ 169,597
Interfund receivable	350	-
Accounts receivable	<u>74,148</u>	<u>65,023</u>
<b>Total Assets</b>	<u><u>\$ 236,592</u></u>	<u><u>\$ 234,620</u></u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 1,102	\$ 242
Interfund payable	<u>19,102</u>	<u>-</u>
<b>Total Liabilities</b>	<u>20,204</u>	<u>242</u>
<b>Fund Balances</b>		
Reserved for program purposes	<u>216,388</u>	<u>234,378</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 236,592</u></u>	<u><u>\$ 234,620</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**E-911 FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Charges for services	\$ 447,579	\$ 452,601
Investment earnings	<u>236</u>	<u>356</u>
<b>Total Revenues</b>	<u>447,815</u>	<u>452,957</u>
<b>Expenditures</b>		
<b>Current:</b>		
Public safety	<u>465,805</u>	<u>417,382</u>
<b>Total Expenditures</b>	<u>465,805</u>	<u>417,382</u>
<b>Excess (Deficiency) of Revenues</b>		
<b>Over (Under) Expenditures</b>	(17,990)	35,575
<b>Fund Balances Beginning of Year</b>	<u>234,378</u>	<u>198,803</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 216,388</u></u>	<u><u>\$ 234,378</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**E-911 FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Budget Amendments</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>					
Charges for services	\$ 420,101	\$ 27,478	\$ 447,579	\$ 447,579	\$ -
Investment earnings	335	(99)	236	236	-
<b>Total Revenues</b>	<u>420,436</u>	<u>27,379</u>	<u>447,815</u>	<u>447,815</u>	<u>-</u>
<b>Expenditures</b>					
<b>Current:</b>					
Public safety	<u>420,436</u>	<u>45,369</u>	<u>465,805</u>	<u>465,805</u>	<u>-</u>
<b>Total Expenditures</b>	<u>420,436</u>	<u>45,369</u>	<u>465,805</u>	<u>465,805</u>	<u>-</u>
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	-	(17,990)	(17,990)	(17,990)	-
<b>Fund Balances Beginning of Year</b>	<u>234,378</u>	<u>-</u>	<u>234,378</u>	<u>234,378</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u>\$ 234,378</u>	<u>\$ (17,990)</u>	<u>\$ 216,388</u>	<u>\$ 216,388</u>	<u>\$ -</u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**SHERIFF FUND**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 73,150	\$ 55,187
<b>Total Assets</b>	<u>\$ 73,150</u>	<u>\$ 55,187</u>
<b>Fund Balances</b>		
Restricted for program purposes	<u>\$ 73,150</u>	<u>\$ 55,187</u>

*See auditor's report.*



**BUTTS COUNTY, GEORGIA**  
**SHERIFF FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Investment earnings	\$ 383	\$ 123
Fines and forfeitures	1,104,403	418,424
Sheriff commissary	80,867	67,026
Contributions	<u>46,393</u>	<u>36,948</u>
<b>Total Revenues</b>	<u>1,232,046</u>	<u>522,521</u>
<b>Expenditures</b>		
<b>Current:</b>		
Public safety	1,167,309	498,405
Sheriff commissary	<u>46,774</u>	<u>50,872</u>
<b>Total Expenditures</b>	<u>1,214,083</u>	<u>549,277</u>
<b>Excess Revenues Over (Under) Expenditures</b>	<u>17,963</u>	<u>(26,756)</u>
<b>Other Financing Sources</b>		
Transfer in	<u>-</u>	<u>9,143</u>
<b>Total Other financing Sources</b>	<u>-</u>	<u>9,143</u>
<b>Net Changes in Fund Balances</b>	17,963	(17,613)
<b>Fund Balances Beginning of Year</b>	<u>55,187</u>	<u>72,800</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 73,150</u></u>	<u><u>\$ 55,187</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**SHERIFF FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original/ Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>			
Investment earnings	\$ 383	\$ 383	\$ -
Fines and forfeitures	1,104,403	1,104,403	-
Sheriff commissary	80,867	80,867	-
Contributions	46,393	46,393	-
<b>Total Revenues</b>	<u>1,232,046</u>	<u>1,232,046</u>	<u>-</u>
<b>Expenditures</b>			
<b>Current:</b>			
Public safety	1,167,309	1,167,309	-
Sheriff commissary	46,774	46,774	-
<b>Total Expenditures</b>	<u>1,214,083</u>	<u>1,214,083</u>	<u>-</u>
<b>Excess Revenues Over (Under) Expenditures</b>	17,963	17,963	-
<b>Fund Balances Beginning of Year</b>	<u>55,187</u>	<u>55,187</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 73,150</u></u>	<u><u>\$ 73,150</u></u>	<u><u>\$ -</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**RECREATION DEPARTMENT IMPROVEMENT FUND**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 179,934	\$ 197,647
Total Assets	<u>\$ 179,934</u>	<u>\$ 197,647</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	<u>-</u>	<u>-</u>
<b>Fund Balances</b>		
Restricted for program purposes	<u>179,934</u>	<u>197,647</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 179,934</u>	<u>\$ 197,647</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**RECREATION DEPARTMENT IMPROVEMENT FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Investment earnings	\$ 243	\$ 439
Contributions	<u>9,199</u>	<u>3,073</u>
<b>Total Revenues</b>	<u>9,442</u>	<u>3,512</u>
<b>Expenditures</b>		
<b>Current:</b>		
Program costs	27,155	44,997
Concession purchases	<u>-</u>	<u>30</u>
<b>Total Expenditures</b>	<u>27,155</u>	<u>45,027</u>
<b>Excess (Deficiency) of Revenues</b>		
<b>Over (Under) Expenditures</b>	(17,713)	(41,515)
<b>Fund Balances Beginning of Year</b>	<u>197,647</u>	<u>239,162</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 179,934</u></u>	<u><u>\$ 197,647</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**RECREATION DEPARTMENT IMPROVEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original/ Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>			
Investment earnings	\$ 243	\$ 243	\$ -
Contributions	9,199	9,199	-
<b>Total Revenues</b>	9,442	9,442	-
<b>Expenditures</b>			
<b>Current:</b>			
Program costs	27,155	27,155	-
<b>Total Expenditures</b>	27,155	27,155	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(17,713)	(17,713)	-
<b>Fund Balances Beginning of Year</b>	197,647	197,647	-
<b>Fund Balances End of Year</b>	\$ 179,934	\$ 179,934	\$ -

See auditor's report.

**BUTTS COUNTY, GEORGIA  
HOTEL/MOTEL TAX FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 2,168	\$ 4,887
<b>Total Assets</b>	<u>\$ 2,168</u>	<u>\$ 4,887</u>
<b>Fund Balances</b>		
Restricted for program purpose	<u>\$ 2,168</u>	<u>\$ 4,887</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA  
HOTEL/MOTEL TAX FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Hotel/motel tax	\$ 2,278	\$ 2,845
Investment earnings	<u>3</u>	<u>5</u>
<b>Total Revenues</b>	<u>2,281</u>	<u>2,850</u>
<b>Expenditures</b>		
Housing and development	<u>5,000</u>	<u>-</u>
<b>Total Expenditures</b>	<u>5,000</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(2,719)	2,850
<b>Fund Balances Beginning of Year</b>	<u>4,887</u>	<u>2,037</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 2,168</u></u>	<u><u>\$ 4,887</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA  
HOTEL/MOTEL TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Budget Amendments</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>					
Hotel/motel tax	\$ -	\$ 2,278	\$ 2,278	\$ 2,278	\$ -
Investment earnings	-	3	3	3	-
<b>Total Revenues</b>	-	2,281	2,281	2,281	-
<b>Expenditures</b>					
Capital Outlay	-	5,000	5,000	5,000	-
<b>Total Expenditures</b>	-	5,000	5,000	5,000	-
<b>Net Change in Fund Balances</b>	-	(2,719)	(2,719)	(2,719)	-
<b>Fund Balances Beginning of Year</b>	4,887	4,887	4,887	4,887	-
<b>Fund Balances End of Year</b>	<u>\$ 4,887</u>	<u>\$ 2,168</u>	<u>\$ 2,168</u>	<u>\$ 2,168</u>	<u>\$ -</u>

See auditor's report.



**BUTTS COUNTY, GEORGIA  
LIBRARY FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 176,622	\$ 169,773
<b>Total Assets</b>	<u>\$ 176,622</u>	<u>\$ 169,773</u>
<b>Fund Balances</b>		
Restricted for program purpose	<u>\$ 176,622</u>	<u>\$ 169,773</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**LIBRARY FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Charges for services	\$ 12,049	\$ 12,544
Contributions	13,910	188,780
Investment earnings	<u>591</u>	<u>443</u>
<b>Total Revenues</b>	<u>26,550</u>	<u>201,767</u>
<b>Expenditures</b>		
Culture and recreation	<u>7,694</u>	<u>23,994</u>
<b>Total Expenditures</b>	<u>7,694</u>	<u>23,994</u>
<b>Excess Revenues Over Expenditures</b>	18,856	177,773
<b>Other financing sources and (uses)</b>		
Transfers out	<u>(12,007)</u>	<u>(8,000)</u>
<b>Net Change in Fund Balances</b>	6,849	169,773
<b>Fund Balances Beginning of Year</b>	<u>169,773</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 176,622</u></u>	<u><u>\$ 169,773</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA  
LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original/ Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 12,049	\$ 12,049	\$ -
Contributions	13,910	13,910	-
Investment earnings	591	591	-
<b>Total Revenues</b>	<u>26,550</u>	<u>26,550</u>	<u>-</u>
<b>Expenditures</b>			
Culture and recreation	<u>7,694</u>	<u>7,694</u>	<u>-</u>
<b>Total Expenditures</b>	<u>7,694</u>	<u>7,694</u>	<u>-</u>
<b>Excess Revenues Over Expenditures</b>	18,856	18,856	-
<b>Other financing sources and (uses)</b>			
Transfers out	<u>(12,007)</u>	<u>(12,007)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	6,849	6,849	-
<b>Fund Balances Beginning of Year</b>	<u>169,773</u>	<u>169,773</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 176,622</u></u>	<u><u>\$ 176,622</u></u>	<u><u>\$ -</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA  
GRANT FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 620,720	\$ 456,232
<b>Total Assets</b>	<u>\$ 620,720</u>	<u>\$ 456,232</u>
<b>Liabilities and Fund Balances</b>		
Accounts payable	\$ 716	\$ -
Intefund receivable	<u>46,217</u>	<u>-</u>
<b>Total Liabilities</b>	<u>46,933</u>	<u>-</u>
<b>Fund Balances</b>		
Restricted for program purposes	<u>573,787</u>	<u>456,232</u>
<b>Total liabilities and Fund Balances</b>	<u>\$ 620,720</u>	<u>\$ 456,232</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**GRANT FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Intergovernmental revenue	\$ 610,400	\$ 456,232
Miscellaneous revenue	<u>15,000</u>	<u>-</u>
<b>Total Revenues</b>	<u>625,400</u>	<u>456,232</u>
<b>Expenditures</b>		
Economic opportunity	5,396	-
Public works	<u>502,449</u>	<u>-</u>
<b>Total Expenditures</b>	<u>507,845</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	117,555	456,232
<b>Fund Balances Beginning of Year</b>	<u>456,232</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 573,787</u></u>	<u><u>\$ 456,232</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**GRANT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Original/Final Budget</u>	<u>Actual Year to Date</u>	<u>Variance Over (Under)</u>
<b>Revenues</b>			
Intergovernmental revenue	\$ 610,400	\$ 610,400	-
Miscellaneous revenue	<u>15,000</u>	<u>15,000</u>	<u>-</u>
<b>Total Revenues</b>	<u>625,400</u>	<u>625,400</u>	<u>-</u>
<b>Expenditures</b>			
Economic opportunity	5,396	5,396	-
Public works	<u>502,449</u>	<u>502,449</u>	<u>-</u>
<b>Total Expenditures</b>	<u>507,845</u>	<u>507,845</u>	<u>-</u>
<b>Net Changes in Fund Balances</b>	117,555	117,555	-
<b>Fund Balances Beginning</b>	<u>456,232</u>	<u>456,232</u>	<u>-</u>
<b>Fund Balances Ending</b>	<u><u>\$ 573,787</u></u>	<u><u>\$ 573,787</u></u>	<u><u>\$ -</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**2018 SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 4,561,923	\$ 7,033,638
Prepaid rent	<u>750</u>	<u>-</u>
<b>Total Assets</b>	<u>\$ 4,562,673</u>	<u>\$ 7,033,638</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	<u>\$ 1,493,357</u>	<u>\$ 488,562</u>
<b>Fund Balances</b>		
Restricted for capital projects	<u>3,069,316</u>	<u>6,545,076</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 4,562,673</u>	<u>\$ 7,033,638</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**2018 SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Investment earnings	\$ 104,427	\$ 136,880
<b>Total Revenues</b>	<u>104,427</u>	<u>136,880</u>
<b>Expenditures</b>		
Capital outlay	<u>5,233,925</u>	<u>1,117,457</u>
<b>Total Expenditures</b>	<u>5,233,925</u>	<u>1,117,457</u>
<b>Excess of Revenues Over Expenditures</b>	<u>(5,129,498)</u>	<u>(980,577)</u>
<b>Other Financing Sources (Uses)</b>		
Transfers in (out)	<u>1,653,738</u>	<u>403,026</u>
<b>Total Other Financing Sources (Uses)</b>	<u>1,653,738</u>	<u>403,026</u>
<b>Net Changes in Fund Balances</b>	(3,475,760)	(577,551)
<b>Fund Balances Beginning of Year</b>	<u>6,545,076</u>	<u>7,122,627</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 3,069,316</u></u>	<u><u>\$ 6,545,076</u></u>

*See auditor's report.*



**BUTTS COUNTY, GEORGIA**  
**2018 SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND**  
**PROJECT-LENGTH BUDGET COMPARISON**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>			
Investment earnings	\$ -	\$ 244,666	\$ 244,666
<b>Total Revenues</b>	<u>-</u>	<u>244,666</u>	<u>244,666</u>
<b>Expenditures</b>			
Intergovernmental			
Butts County, et al. Water & Sewer Authority	9,098,885	-	(9,098,885)
City of Flovilla	1,650,000	-	(1,650,000)
City of Jackson	5,500,000	-	(5,500,000)
City of Jenkinsburg	825,000	-	(825,000)
Capital outlay	16,238,500	6,351,382	(9,887,118)
<b>Total Expenditures</b>	<u>33,312,385</u>	<u>6,351,382</u>	<u>(26,961,003)</u>
<b>Excess of Revenues Over Expenditures</b>	<u>(33,312,385)</u>	<u>(6,106,716)</u>	<u>27,205,669</u>
<b>Other Financing Sources (Uses)</b>			
Bond proceeds	7,000,000	7,000,000	-
Bond premium	364,852	364,852	-
Bond issuance costs	(134,425)	(134,425)	-
Trust department fees	-	(900)	(900)
Transfers in (out)	26,081,958	1,946,505	(24,135,453)
<b>Total Other Financing Sources (Uses)</b>	<u>33,312,385</u>	<u>9,176,032</u>	<u>(24,136,353)</u>
<b>Net Changes in Fund Balances</b>	-	3,069,316	3,069,316
<b>Fund Balances Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u>\$ -</u>	<u>\$ 3,069,316</u>	<u>\$ 3,069,316</u>

See auditor's report.

**BUTTS COUNTY, GEORGIA  
ISAAC HEAD ROAD FUND  
CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Interfund receivable	\$ 46,217	\$ -
Intergovernmental receivable	<u>167,436</u>	<u>-</u>
<b>Total Assets</b>	<u>\$ 213,653</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	<u>\$ 213,653</u>	<u>\$ -</u>
<b>Fund Balances</b>		
Restricted for capital projects	<u>(213,653)</u>	<u>-</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA  
ISAAC HEAD ROAD FUND  
CAPITAL PROJECTS FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Intergovernmental revenue	\$ 415,948	\$ -
<b>Total Revenues</b>	<u>415,948</u>	<u>-</u>
<b>Expenditures</b>		
Capital outlay	<u>415,948</u>	<u>-</u>
<b>Total Expenditures</b>	<u>415,948</u>	<u>-</u>
<b>Excess of Revenues Over Expenditures</b>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>		
Transfers in (out)	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>
<b>Net Changes in Fund Balances</b>	-	-
<b>Fund Balances Beginning of Year</b>	<u>-</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA  
ISAAC HEAD ROAD FUND  
PROJECT-LENGTH BUDGET COMPARISON  
FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>			
Intergovernmental revenue	\$ 629,482	\$ 415,948	\$ (213,534)
<b>Total Revenues</b>	629,482	415,948	(213,534)
<b>Expenditures</b>			
Capital outlay	629,482	415,948	(213,534)
<b>Total Expenditures</b>	629,482	415,948	(213,534)
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Other Financing Sources (Uses)</b>			
Transfers in (out)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-
<b>Net Changes in Fund Balances</b>	-	-	-
<b>Fund Balances Beginning of Year</b>	-	-	-
<b>Fund Balances End of Year</b>	\$ -	\$ -	\$ -

*See auditor's report.*

**BUTTS COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2020**

	<b>2012</b>		<b>Total</b>
	<b>SPLOST</b>	<b>Impact</b>	<b>Non-major</b>
	<b>Fund</b>	<b>Fees</b>	<b>Capital</b>
			<b>Projects Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 137,289	\$ 153,438	\$ 290,727
Accounts receivable	-	7,140	7,140
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Assets</b>	<u>\$ 137,289</u>	<u>\$ 160,578</u>	<u>\$ 297,867</u>
 <b>Liabilities and Fund Balances</b>			
 <b>Liabilities</b>			
Accounts Payable	\$ 8,600	\$ 42,148	\$ 50,748
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Liabilities</b>	<u>8,600</u>	<u>42,148</u>	<u>50,748</u>
 <b>Fund Balances</b>			
Restricted for capital projects	128,689	118,430	247,119
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 137,289</u>	<u>\$ 160,578</u>	<u>\$ 297,867</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>2012 SPLOST Fund</b>	<b>Impact Fees</b>	<b>Total Non-major Capital Projects Funds</b>
<b>Revenues</b>			
Investment earnings	\$ 459	\$ 355	\$ 814
Charges for services	-	189,340	189,340
<b>Total Revenues</b>	<b>459</b>	<b>189,695</b>	<b>190,154</b>
<b>Expenditures</b>			
Capital Outlay	649,995	519,651	1,169,646
<b>Debt Service:</b>			
Principal retirement	-	60,594	60,594
Interest and fiscal charges	-	8,214	8,214
<b>Total Expenditures</b>	<b>649,995</b>	<b>588,459</b>	<b>1,238,454</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(649,536)</b>	<b>(398,764)</b>	<b>(1,048,300)</b>
<b>Other Financing Sources (Uses)</b>			
Loan proceeds	-	147,922	147,922
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>147,922</b>	<b>147,922</b>
<b>Net Changes in Fund Balances</b>	<b>(649,536)</b>	<b>(250,842)</b>	<b>(900,378)</b>
<b>Fund Balances - Beginning of Year</b>	<b>778,225</b>	<b>369,272</b>	<b>1,147,497</b>
<b>Fund Balances - End of Year</b>	<b>\$ 128,689</b>	<b>\$ 118,430</b>	<b>\$ 247,119</b>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**2012 SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 137,289	\$ 789,930
<b>Total Assets</b>	<u>137,289</u>	<u>789,930</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 8,600	\$ 11,705
<b>Fund Balances</b>		
Restricted for capital projects	<u>128,689</u>	<u>778,225</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 137,289</u>	<u>\$ 789,930</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**2012 SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Investment earnings	\$ 459	\$ 2,135
<b>Total Revenues</b>	<u>459</u>	<u>2,135</u>
<b>Expenditures</b>		
<b>Capital Outlay</b>	<u>649,995</u>	<u>988,839</u>
<b>Total Expenditures</b>	<u>649,995</u>	<u>988,839</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(649,536)</u>	<u>(986,704)</u>
<b>Other Financing Sources (Uses)</b>		
Transfer in (out) from 2012 SPLOST Debt Services	<u>-</u>	<u>1,244,411</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>1,244,411</u>
<b>Net Change in Fund Balances</b>	(649,536)	257,707
<b>Fund Balances Beginning of Year</b>	<u>778,225</u>	<u>520,518</u>
<b>Fund Balances End of Year</b>	<u>\$ 128,689</u>	<u>\$ 778,225</u>

*See auditor's report.*



**BUTTS COUNTY, GEORGIA**  
**2012 SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND**  
**PROJECT-LENGTH BUDGET COMPARISON**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Actual To Date</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>			
Investment earnings	\$ -	\$ 6,137	\$ 6,137
<b>Total Revenues</b>	<u>-</u>	<u>6,137</u>	<u>6,137</u>
<b>Expenditures</b>			
<b>Intergovernmental</b>			
City of Jackson	3,361,843	-	(3,361,843)
City of Flovilla	537,895	-	(537,895)
City of Jenkinsburg	660,000	-	(660,000)
Butts County, et. al Water & Sewer Authority	2,286,053	-	(2,286,053)
Development Authority of Butts County	5,042,776	4,405,606	(637,170)
<b>Capital Outlay</b>			
Roads/Bridges	3,777,840	5,050,326	1,272,486
Capital equipment	3,080,320	3,093,832	13,512
<b>Debt Service</b>			
Principal payments	723,707	723,707	-
Interest payments	6,315	6,315	-
<b>Total Expenditures</b>	<u>19,476,749</u>	<u>13,279,786</u>	<u>(6,196,963)</u>
<b>Deficiency of Revenues ((under) Expenditures</b>	<u>(19,476,749)</u>	<u>(13,273,649)</u>	<u>6,203,100</u>
<b>Other Financing Sources (Uses)</b>			
Bond proceeds	7,025,000	7,025,000	-
Bond premium	371,657	371,657	-
Bond issuance costs	(126,662)	(126,662)	-
Transfer in (out) from 2012 SPLOST Debt Service	14,838,583	7,869,300	(6,969,283)
Transfer in (out) from 2007 SPLOST	-	309,318	309,318
Transfers out COPS Debt Service	(2,631,829)	(2,046,275)	585,554
<b>Total Other Financing Sources (Uses)</b>	<u>19,476,749</u>	<u>13,402,338</u>	<u>(6,074,411)</u>
<b>Net Change in Fund Balances</b>	<u>-</u>	<u>128,689</u>	<u>128,689</u>
<b>Fund Balances Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ 128,689</u></u>	<u><u>\$ 128,689</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**1996 SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2020 AND 2019**

	<u><b>2020</b></u>	<u><b>2019</b></u>
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ -
<b>Total Assets</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>Fund Balances</b>		
Restricted for capital projects	\$ -	\$ -
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**1996 SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECT FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Investment earnings	\$ -	\$ 5
<b>Expenditures</b>		
<b>Capital Outlay</b>	-	16,140
<b>Net Change in Fund Balances</b>	-	(16,135)
<b>Fund Balances Beginning of Year</b>	-	16,135
<b>Fund Balances End of Year</b>	<u>\$ -</u>	<u>\$ -</u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**1996 SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND**  
**PROJECT-LENGTH BUDGET COMPARISON**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original/ Final Budget</b>	<b>Actual Year to Date</b>	<b>Over (Under)</b>
<b>Revenues</b>			
Investment earnings	\$ -	\$ 419,971	\$ 419,971
<b>Expenditures</b>			
Intergovernmental	1,248,291	2,299,115	1,050,824
Capital Outlay	5,100,000	4,833,237	(266,763)
<b>Total Expenditures</b>	6,348,291	7,132,352	784,061
<b>Deficiency of Revenues (Under) Expenditures</b>	(6,348,291)	(6,712,381)	(364,090)
<b>Other Financing Sources (Uses)</b>			
Bond proceeds	6,455,000	6,455,000	-
Bond issuance costs	(106,709)	(106,709)	-
Transfers in	-	364,090	364,090
	-		
<b>Total Other Financing Sources (Uses)</b>	6,348,291	6,712,381	364,090
<b>Net Changes in Fund Balances</b>	-	-	-
<b>Fund Balances, Beginning</b>	-	-	-
<b>Fund Balances, Ending</b>	\$ -	\$ -	\$ -

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**IMPACT FEES**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 153,438	\$ 415,205
Accounts receivable	<u>7,140</u>	<u>-</u>
<b>Total Assets</b>	<u><u>\$ 160,578</u></u>	<u><u>\$ 415,205</u></u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	<u>\$ 42,148</u>	<u>\$ 45,933</u>
<b>Fund Balances</b>		
Restricted for capital projects - Administration	7,768	2,302
Restricted for capital projects - Library	10,232	4,824
Restricted for capital projects - Public Safety	51,449	113,587
Restricted for capital projects - Recreation	39,116	13,169
Restricted for capital projects - Roads	<u>9,865</u>	<u>235,390</u>
<b>Total Fund Balances</b>	<u>118,430</u>	<u>369,272</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 160,578</u></u>	<u><u>\$ 415,205</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**IMPACT FEES**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Charges for services	\$ 189,340	\$ 80,250
Investment earnings	<u>355</u>	<u>720</u>
<b>Total Revenues</b>	<u>189,695</u>	<u>80,970</u>
<b>Expenditures</b>		
Capital Outlay	519,651	255,843
Debt Service:		
Principal retirement	60,594	3,531
Interest and fiscal charges	<u>8,214</u>	<u>550</u>
<b>Total Expenditures</b>	<u>588,459</u>	<u>259,924</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(398,764)</u>	<u>(178,954)</u>
<b>Other Financing Sources (Uses)</b>		
Loan proceeds	<u>147,922</u>	<u>182,090</u>
<b>Total Other Financing Sources (Uses)</b>	<u>147,922</u>	<u>182,090</u>
<b>Net Change in Fund Balances</b>	(250,842)	3,136
<b>Fund Balances Beginning of Year</b>	<u>369,272</u>	<u>366,136</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 118,430</u></u>	<u><u>\$ 369,272</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**IMPACT FEES**  
**PROJECT-LENGTH BUDGET COMPARISON**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Amendments</b>	<b>Final Budget</b>	<b>Project to Date</b>	<b>Over (Under)</b>
<b>Revenues</b>					
Charges for services	\$ 27,044	\$ 750,611	\$ 777,655	\$ 777,655	\$ -
Investment earnings	34	1,685	1,719	1,719	-
<b>Total Revenues</b>	<u>27,078</u>	<u>752,296</u>	<u>779,374</u>	<u>779,374</u>	<u>-</u>
<b>Expenditures</b>					
<b>Capital Outlay</b>	-	954,040	954,040	954,040	-
<b>Debt Service</b>					
Principal payments	-	60,594	60,594	60,594	-
Interest payments	-	8,214	8,214	8,214	-
<b>Total Expenditures</b>	<u>-</u>	<u>1,022,848</u>	<u>1,022,848</u>	<u>1,022,848</u>	<u>-</u>
<b>Excess of Revenue over Expenditures</b>	<u>27,078</u>	<u>(270,552)</u>	<u>(243,474)</u>	<u>(243,474)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
Loan proceeds	-	330,012	330,012	330,012	-
Transfer in	-	2,089	2,089	2,089	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>332,101</u>	<u>332,101</u>	<u>332,101</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	27,078	61,549	88,627	88,627	-
<b>Fund Balances Beginning of Year</b>	<u>29,803</u>	<u>-</u>	<u>29,803</u>	<u>29,803</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 56,881</u></u>	<u><u>\$ 61,549</u></u>	<u><u>\$ 118,430</u></u>	<u><u>\$ 118,430</u></u>	<u><u>\$ -</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA  
CAPITAL IMPROVEMENT FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ -
	<u>                    </u>	<u>                    </u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Interfund payable	\$ -	\$ -
	<u>                    </u>	<u>                    </u>
<b>Fund Balances</b>		
Restricted for capital projects	-	-
	<u>                    </u>	<u>                    </u>
<b>Total Liabilities and Fund Balances</b>	\$ -	\$ -
	<u>                    </u>	<u>                    </u>

*See auditor's report.*



**BUTTS COUNTY, GEORGIA**  
**CAPITAL IMPROVEMENT FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Investment earnings	\$ -	\$ 65
<b>Total Revenues</b>	<u>-</u>	<u>65</u>
<b>Expenditures</b>		
<b>Capital Outlay</b>	<u>-</u>	<u>27,438</u>
<b>Total Expenditures</b>	<u>-</u>	<u>27,438</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(27,373)</u>
<b>Other Financing Sources (Uses)</b>		
Transfer in from General Fund	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	-	(27,373)
<b>Fund Balances Beginning of Year</b>	<u>-</u>	<u>27,373</u>
<b>Fund Balances End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**CAPITAL IMPROVEMENT FUND**  
**PROJECT-LENGTH BUDGET COMPARISON**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Amendments</b>	<b>Final Budget</b>	<b>Actual Project to Date</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>					
Investment earnings	\$ -	\$ 568	\$ 568	\$ 568	\$ -
<b>Total Revenues</b>	-	568	568	568	-
<b>Expenditures</b>					
Capital Outlay	-	617,503	617,503	617,503	-
<b>Total Expenditures</b>	-	617,503	617,503	617,503	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(616,935)	(616,935)	(616,935)	-
<b>Other Financing Sources (Uses)</b>					
Transfers in (out)	-	616,935	616,935	616,935	-
<b>Total Other Financing Sources (Uses)</b>	-	616,935	616,935	616,935	-
<b>Net Changes in Fund Balances</b>	-	-	-	-	-
<b>Fund Balances, Beginning of Year</b>	-	-	-	-	-
<b>Fund Balances End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**2018 SPLOST DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2020 AND JUNE 2019**

	<u><b>2020</b></u>	<u><b>2019</b></u>
<b>Assets</b>		
Cash and cash equivalents	\$ 839,062	\$ 786,235
	<u><u>839,062</u></u>	<u><u>786,235</u></u>
<b>Fund Balances</b>		
Restricted for debt service	\$ 839,062	\$ 786,235
	<u><u>839,062</u></u>	<u><u>786,235</u></u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**2018 SPLOST DEBT SERVICE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Sales tax	\$ 4,655,445	\$ 1,705,813
Investment earnings	<u>14,856</u>	<u>1,101</u>
<b>Total Revenues</b>	<u>4,670,301</u>	<u>1,706,914</u>
<b>Expenditures</b>		
City of Flovilla	129,705	31,605
City of Jackson	810,656	197,533
City of Jenkinsburg	129,705	31,605
Butts County et al Water & Sewer Authority	518,820	126,421
<b>Debt Service</b>		
Principal retirement	1,175,809	-
Interest and fiscal charges	<u>199,041</u>	<u>240,915</u>
<b>Total Expenditures</b>	<u>2,963,736</u>	<u>628,079</u>
<b>Excess of Revenues Over Expenditures</b>	<u>1,706,565</u>	<u>1,078,835</u>
<b>Other Financing Sources (Uses)</b>		
Transfers in (out)	<u>(1,653,738)</u>	<u>(403,026)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(1,653,738)</u>	<u>(403,026)</u>
<b>Net Changes in Fund Balances</b>	52,827	675,809
<b>Fund Balances Beginning of Year</b>	<u>786,235</u>	<u>110,426</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 839,062</u></u>	<u><u>\$ 786,235</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**2018 SPLOST DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES – BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original/ Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>			
Sales Tax	\$ 4,655,445	\$ 4,655,445	\$ -
Investment earnings	14,856	14,856	-
<b>Total Revenues</b>	<u>4,670,301</u>	<u>4,670,301</u>	<u>-</u>
<b>Expenditures</b>			
City of Flovilla	129,705	129,705	-
City of Jackson	810,656	810,656	-
City of Jenkinsburg	129,705	129,705	-
Butts County et al Water & Sewer Authority	518,820	518,820	-
<b>Debt Service</b>			
Principal retirement	1,175,809	1,175,809	-
Interest and fiscal charges	199,041	199,041	-
<b>Total Expenditures</b>	<u>2,963,736</u>	<u>2,963,736</u>	<u>-</u>
<b>Excess of Revenues Over Expenditures</b>	<u>1,706,565</u>	<u>1,706,565</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in (out)	(1,653,738)	(1,653,738)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(1,653,738)</u>	<u>(1,653,738)</u>	<u>-</u>
<b>Net Changes in Fund Balances</b>	52,827	52,827	-
<b>Fund Balances Beginning of Year</b>	<u>786,235</u>	<u>786,235</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 839,062</u></u>	<u><u>\$ 839,062</u></u>	<u><u>\$ -</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**2012 SPLOST DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEET**  
**JUNE 30, 2020 AND JUNE 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ -
	<u>          </u>	<u>          </u>
<b>Fund Balances</b>		
Restricted for debt service	\$ -	\$ -
	<u>          </u>	<u>          </u>

*See auditor's report.*

**BUTTS COUNTY, GEORGIA**  
**2012 SPLOST DEBT SERVICE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Sales Tax	\$ -	\$ 2,538,185
Investment earnings	-	11,082
<b>Total Revenues</b>	<u>-</u>	<u>2,549,267</u>
<b>Expenditures</b>		
City of Flovilla	-	97,601
City of Jackson	-	610,006
City of Jenkinsburg	-	73,201
Butts County et al Water & Sewer Authority	-	414,804
<b>Debt Service</b>		
Principal retirement	-	760,000
Interest and fiscal charges	-	31,300
<b>Total Expenditures</b>	<u>-</u>	<u>1,986,912</u>
<b>Excess of Revenues Over Expenditures</b>	<u>-</u>	<u>562,355</u>
<b>Other Financing Sources (Uses)</b>		
Transfers in (out)	-	(1,244,411)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(1,244,411)</u>
<b>Net Changes in Fund Balances</b>	-	(682,056)
<b>Fund Balances Beginning of Year</b>	<u>-</u>	<u>682,056</u>
<b>Fund Balances End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**2012 SPLOST DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES – BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Original/ Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>Revenues</b>			
Sales Tax	\$ -	\$ -	\$ -
Investment earnings	-	-	-
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
City of Flovilla	-	-	-
City of Jackson	-	-	-
City of Jenkinsburg	-	-	-
Butts County et al Water & Sewer Authority	-	-	-
<b>Debt Service</b>			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Other Financing Sources (Uses)</b>			
Transfers in (out)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-
<b>Net Changes in Fund Balances</b>	-	-	-
<b>Fund Balances Beginning of Year</b>	-	-	-
<b>Fund Balances End of Year</b>	\$ -	\$ -	\$ -

*See auditor's report.*



**BUTTS COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

<b>Clerk of Superior Court</b>	<b>Balance June 30, 2019</b>	<b>Additions</b>	<b>Deductions</b>	<b>Reclassify Interfund Payable</b>	<b>Balance June 30, 2020</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 99,481	\$ 990,957	\$ 937,642	\$ -	\$ 152,796
<b>Total Assets</b>	<u>\$ 99,481</u>	<u>\$ 990,957</u>	<u>\$ 937,642</u>	<u>\$ -</u>	<u>\$ 152,796</u>
<b>Liabilities</b>					
Due to others	\$ 99,481	\$ 990,957	\$ 937,642	\$ -	\$ 152,796
<b>Total Liabilities</b>	<u>\$ 99,481</u>	<u>\$ 990,957</u>	<u>\$ 937,642</u>	<u>\$ -</u>	<u>\$ 152,796</u>
<b>Probate Court</b>					
<b>Assets</b>					
Cash and cash equivalents	\$ 88,415	\$ 980,718	\$ 965,377	\$ -	\$ 103,756
<b>Total Assets</b>	<u>\$ 88,415</u>	<u>\$ 980,718</u>	<u>\$ 965,377</u>	<u>\$ -</u>	<u>\$ 103,756</u>
<b>Liabilities</b>					
Due to others	\$ 88,415	\$ 980,718	\$ 965,377	\$ -	\$ 103,756
<b>Total Liabilities</b>	<u>\$ 88,415</u>	<u>\$ 980,718</u>	<u>\$ 965,377</u>	<u>\$ -</u>	<u>\$ 103,756</u>
<b>Sheriff</b>					
<b>Assets</b>					
Cash and cash equivalents	\$ 1,255,955	\$ 3,253,872	\$ 3,385,658	\$ -	\$ 1,124,169
<b>Total Assets</b>	<u>\$ 1,255,955</u>	<u>\$ 3,253,872</u>	<u>\$ 3,385,658</u>	<u>\$ -</u>	<u>\$ 1,124,169</u>
<b>Liabilities</b>					
Due to others	\$ 1,255,955	\$ 3,253,872	\$ 3,385,658	\$ -	\$ 1,124,169
<b>Total Liabilities</b>	<u>\$ 1,255,955</u>	<u>\$ 3,253,872</u>	<u>\$ 3,385,658</u>	<u>\$ -</u>	<u>\$ 1,124,169</u>
<b>Magistrate Court</b>					
<b>Assets</b>					
Cash and cash equivalents	\$ 21,256	\$ 194,015	\$ 201,128	\$ -	\$ 14,143
<b>Total Assets</b>	<u>\$ 21,256</u>	<u>\$ 194,015</u>	<u>\$ 201,128</u>	<u>\$ -</u>	<u>\$ 14,143</u>
<b>Liabilities</b>					
Due to others	\$ 21,256	\$ 194,015	\$ 201,128	\$ -	\$ 14,143
<b>Total Liabilities</b>	<u>\$ 21,256</u>	<u>\$ 194,015</u>	<u>\$ 201,128</u>	<u>\$ -</u>	<u>\$ 14,143</u>

See auditor's report.

**BUTTS COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

<b>Tax Commissioner</b>	<b>Balance June 30, 2019</b>	<b>Additions</b>	<b>Deductions</b>	<b>Reclassify Interfund Payable</b>	<b>Balance June 30, 2020</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 161,687	\$ 28,813,011	\$ 28,860,688	\$ -	\$ 114,010
<b>Total Assets</b>	<u>\$ 161,687</u>	<u>\$ 28,813,011</u>	<u>\$ 28,860,688</u>	<u>\$ -</u>	<u>\$ 114,010</u>
<b>Liabilities</b>					
Interfund payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	161,687	28,813,011	28,860,688	-	114,010
<b>Total Liabilities</b>	<u>\$ 161,687</u>	<u>\$ 28,813,011</u>	<u>\$ 28,860,688</u>	<u>\$ -</u>	<u>\$ 114,010</u>
<b>Total</b>					
<b>Assets</b>					
Cash and cash equivalents	\$ 1,626,794	\$ 34,232,573	\$ 34,350,493	\$ -	\$ 1,508,874
<b>Total Assets</b>	<u>\$ 1,626,794</u>	<u>\$ 34,232,573</u>	<u>\$ 34,350,493</u>	<u>\$ -</u>	<u>\$ 1,508,874</u>
<b>Liabilities</b>					
Interfund payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to others	1,465,107	5,419,562	5,489,805	-	1,394,864
Due to other governments	161,687	28,813,011	28,860,688	-	114,010
<b>Total Liabilities</b>	<u>\$ 1,626,794</u>	<u>\$ 34,232,573</u>	<u>\$ 34,350,493</u>	<u>\$ -</u>	<u>\$ 1,508,874</u>

*See auditor's report.*

### **III. STATISTICAL SECTION**

**Schedule 1**  
**Butts County, Georgia**  
**Net Position by Component**  
**Last Ten Years**  
(accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities										
Net investment in capital assets	\$ 81,354,324	\$ 82,576,104	\$ 78,883,055	\$ 76,819,883	\$ 75,653,320	\$ 74,262,966	\$ 72,994,651	\$ 72,349,883	\$ 69,920,221	\$ 68,843,355
Restricted	3,937,954	4,797,548	3,348,185	3,468,839	3,356,858	2,712,526	3,342,906	2,828,711	3,708,772	6,147,707
Unrestricted	7,198,823	2,971,674	7,317,173	6,734,075	2,726,860	253,070	(2,582,677)	(2,124,998)	(4,720,997)	(5,142,942)
Total governmental activities net position	92,491,101	90,345,326	89,548,413	87,022,797	81,737,038	77,228,562	73,754,880	73,053,596	68,907,996	69,848,120

**Schedule 2**  
**Butts County, Georgia**  
**Changes in Net Position, Last Ten Years**  
(accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses:</b>										
Governmental activities:										
General government	\$ 4,272,175	\$ 4,364,848	\$ 5,090,536	\$ 6,143,350	\$ 6,310,560	\$ 7,799,041	\$ 7,098,733	\$ 6,106,208	\$ 9,954,910	\$ 7,805,569
Public safety	8,105,586	8,591,143	8,985,730	8,566,830	8,514,357	9,115,213	9,465,230	10,300,932	10,448,663	12,600,416
Public works	4,846,658	5,140,655	4,465,682	4,791,653	4,660,531	5,025,145	4,612,015	4,184,571	4,405,744	4,819,827
Judicial	1,507,483	1,720,560	1,385,597	1,452,571	1,592,810	1,536,548	1,648,072	1,711,397	1,969,000	1,702,429
Health and welfare	846,890	824,651	773,170	782,690	794,838	242,690	240,572	230,542	139,882	130,489
Culture and recreation	912,670	1,300,521	1,178,878	1,286,772	1,155,162	1,208,280	1,214,819	1,183,908	1,105,158	1,266,022
Economic Opportunity	89,944	91,742	9,775	10,793	11,775	11,775	9,813	11,775	7,500	12,896
Housing and Development	1,475,403	5,285,703	1,516,257	1,595,220	1,527,823	1,701,874	2,020,054	1,798,044	1,052,266	573,058
Interest on long-term debt	793,014	864,229	321,800	175,589	154,800	123,994	45,940	141,706	266,583	230,195
Total governmental activities expenses	22,849,823	28,184,052	23,727,425	24,805,468	24,722,656	26,764,560	26,355,248	25,669,083	29,349,706	29,140,901
<b>Program Revenues:</b>										
Governmental activities:										
Charges for services	5,007,047	5,565,985	4,728,973	4,553,412	4,374,107	5,366,815	5,544,793	6,153,239	6,115,083	8,392,655
Operating grants and contributions	207,361	119,608	421,340	133,496	127,220	134,666	136,466	146,792	266,853	391,167
Capital grants and contributions	335,002	342,473	236,919	326,571	322,230	320,490	685,289	1,106,566	607,435	1,149,964
Total governmental activities program revenues	5,549,410	6,028,066	5,387,232	5,013,479	4,823,557	5,821,971	6,366,548	7,406,597	6,989,371	9,933,786
<b>Net (Expenses)/Revenue</b>										
Governmental activities	(17,300,413)	(22,155,986)	(18,340,193)	(19,791,989)	(19,899,099)	(20,942,589)	(19,988,700)	(18,262,486)	(22,360,335)	(19,207,115)
Total primary government net (expense)/revenue	\$ (17,300,413)	\$ (22,155,986)	\$ (18,340,193)	\$ (19,791,989)	\$ (19,899,099)	\$ (20,942,589)	\$ (19,988,700)	\$ (18,262,486)	\$ (22,360,335)	\$ (19,207,115)
<b>General Revenue and Other Changes in Net Position:</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 12,265,931	\$ 11,675,383	\$ 9,808,689	\$ 9,552,992	\$ 9,472,853	\$ 8,984,945	\$ 8,413,521	\$ 9,378,048	\$ 9,151,492	\$ 10,320,741
Sales taxes	6,061,889	6,817,247	6,350,561	6,194,278	6,541,956	5,933,741	6,491,306	6,450,837	7,021,544	7,665,054
Insurance premium taxes	702,251	735,605	785,859	816,774	861,867	922,925	982,140	1,051,838	1,134,164	1,217,235
Other taxes	302,691	267,883	182,768	191,202	179,146	171,478	173,836	174,787	289,393	321,704
Investment revenue	174,411	217,129	13,066	39,599	49,580	22,446	24,799	25,895	36,501	30,185
Miscellaneous	321,050	296,964	402,337	520,577	882,985	390,237	404,135	413,101	581,641	592,320
Gain on sale of capital assets					-	8,341	25,281	66,696	-	-
Total governmental activities	19,828,223	20,010,211	17,543,280	17,315,422	17,988,387	16,434,113	16,515,018	17,561,202	18,214,735	20,147,239
<b>Change in Net Position</b>										
Governmental activities	2,527,810	(2,145,775)	(796,913)	(2,476,567)	(1,910,712)	(4,508,476)	(3,473,682)	(701,284)	4,145,600	940,124
Total primary government	\$ 2,527,810	\$ (2,145,775)	\$ (796,913)	\$ (2,476,567)	\$ (1,910,712)	\$ (4,508,476)	\$ (3,473,682)	\$ (701,284)	\$ 4,145,600	\$ 940,124

**Schedule 3**  
**Butts County, Georgia**  
**Program Revenues by Function/Program**  
**Last Ten Years**  
(accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Function/Program</b>										
Governmental activities:										
General government	\$ 111,457	\$ 131,328	\$ 153,502	\$ 201,405	\$ 192,303	\$ 276,825	\$ 278,028	\$ 496,369	\$ 275,226	\$ 376,399
Public safety	3,027,643	3,414,130	2,440,515	2,210,726	2,068,758	2,932,988	3,269,427	3,457,045	3,694,568	4,913,549
Public works	1,424,358	1,406,679	1,522,035	1,573,798	1,908,078	1,990,786	1,905,050	2,658,426	1,605,711	2,625,770
Judicial	208,526	218,511	244,981	217,708	273,290	244,968	250,904	266,932	196,037	224,940
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	231,166	391,104	357,811	341,494	360,466	340,034	355,050	335,101	323,668	245,031
Housing and development	3,897	4,233	10,129	8,281	20,752	36,370	308,089	192,654	19,873	6,966
Subtotal governmental activities	5,007,047	5,565,985	4,728,973	4,553,412	4,823,647	5,821,971	6,366,548	7,406,527	6,115,083	8,392,655

**Schedule 4**  
**Butts County, Georgia**  
**Fund Balances, Governmental Funds**  
**Last Ten Years**  
(modified accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	787,051	1,062,500	1,062,500	1,062,500	1,062,500	1,062,500	1,062,500	1,062,500	1,062,500	1,120,677
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	7,944	33,636	18,038
Unassigned	7,361,184	8,048,966	7,030,237	6,303,335	5,560,850	4,349,835	2,178,419	2,064,979	1,887,066	3,861,668
Total General Fund	8,148,235	9,111,466	8,092,737	7,365,835	6,623,350	5,412,335	3,240,919	3,135,423	2,983,202	5,000,383
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	-	-	-	750
Restricted	3,937,954	3,833,300	3,348,185	3,468,839	3,356,858	2,712,526	3,072,622	9,951,338	10,287,611	6,147,707
Total all other governmental funds	\$ 12,086,189	\$ 12,944,766	\$ 11,440,922	\$ 10,834,674	\$ 3,356,858	\$ 2,712,526	\$ 3,072,622	\$ 9,951,338	\$ 10,287,611	\$ 6,148,457

**Schedule 5**  
**Butts County, Georgia**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Years**  
(modified accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Taxes	\$ 19,309,972	\$ 19,505,148	\$ 17,145,740	\$ 16,739,351	\$ 17,069,362	\$ 16,023,684	\$ 16,046,932	\$ 17,030,765	\$ 17,555,620	\$ 19,545,942
Licenses and permits	74,602	60,504	76,938	112,305	106,994	159,310	144,411	444,301	234,841	278,703
Intergovernmental	555,295	911,412	622,882	410,285	404,850	403,087	767,432	1,180,292	531,232	1,394,406
Fines and forfeitures	1,631,258	1,599,191	1,137,344	1,078,091	811,335	982,862	1,030,233	1,077,542	1,061,199	1,867,207
Charges for services	3,252,069	3,423,808	3,356,691	3,329,966	3,416,867	4,178,837	4,326,032	4,596,808	4,782,095	6,200,352
Contributions	36,186	33,151	35,377	80,950	84,211	97,875	97,876	98,436	228,801	69,502
Investment earnings	55,320	32,188	13,066	12,962	17,918	22,446	25,365	35,113	187,704	153,801
Other revenues	321,050	296,964	402,337	477,844	785,634	383,475	405,728	413,101	613,019	687,336
Total revenue	25,235,752	25,862,366	22,790,375	22,241,754	22,697,171	22,251,576	22,844,009	24,876,358	25,194,511	30,197,249
<b>Expenditures</b>										
General government	4,013,877	4,148,447	4,334,463	4,653,072	4,742,394	5,030,339	5,122,856	4,805,515	5,237,925	4,560,699
Public safety	7,622,863	8,387,586	8,284,082	8,158,510	7,874,515	8,174,715	8,638,127	9,205,238	9,512,901	12,068,679
Public works	1,692,435	1,860,455	1,766,452	1,785,991	1,884,262	1,972,746	1,787,425	1,983,345	1,529,875	2,442,279
Judicial	1,248,565	1,276,653	1,338,887	1,401,670	1,545,122	1,464,593	1,590,924	1,653,060	1,673,545	1,653,809
Health and welfare	783,845	774,445	773,170	782,690	794,838	242,690	240,572	230,542	139,882	139,882
Culture and recreation	773,813	1,132,325	1,060,641	1,170,540	1,036,962	1,068,586	1,107,295	1,077,467	1,015,217	1,153,068
Economic opportunity	21,275	21,275	9,775	10,793	11,775	11,775	9,813	11,775	7,500	12,896
Housing and development	1,390,176	736,042	1,503,854	1,582,287	1,526,648	2,992,235	1,907,393	1,684,001	944,759	474,428
Intergovernmental	191,861	4,565,519	424,378	1,157,905	1,265,794	1,145,983	1,231,292	1,221,904	1,582,776	1,588,886
Debt service										
Principal	4,997,358	7,724,428	3,950,000	1,272,799	1,289,390	1,439,163	1,398,090	1,439,559	836,414	1,314,441
Interest	692,995	628,887	356,739	181,616	160,925	99,695	143,409	110,318	306,038	238,558
Capital outlay	734,106	1,017,722	491,778	1,028,584	1,420,147	1,943,273	1,503,414	2,030,638	2,405,717	6,819,519
Total expenditures	24,163,169	32,273,784	24,294,219	23,186,457	23,552,772	25,585,793	24,680,610	25,453,362	25,192,549	32,467,144
Excess of revenues over (under) expenditures	1,072,583	(6,411,418)	(1,503,844)	(944,703)	(855,601)	(3,334,217)	(1,836,601)	(577,004)	1,962	(2,269,895)
<b>Other Financing Sources (Uses)</b>										
Transfers from other funds	814,745	2,963,424	1,131,028	1,308,465	2,181,675	1,573,860	1,642,548	1,416,296	1,664,580	1,665,745
Transfers to other funds	(814,745)	(2,963,424)	(1,131,028)	(1,308,465)	(2,181,675)	(1,573,860)	(1,642,548)	(1,416,296)	(1,664,580)	(1,665,745)
Bond proceeds	-	7,025,000	-	-	-	-	-	7,000,000	-	-
Bond premium	-	371,657	-	-	-	-	-	364,852	-	-
Bond issuance costs	-	(126,662)	-	-	-	-	-	(134,425)	-	-
Proceeds from sale of property	-	-	-	-	-	68,398	25,281	119,797	-	-
Insurance Proceeds	-	-	-	-	1,135	6,762	-	-	-	-
Lease proceeds	-	-	-	338,455	-	1,403,710	-	-	182,090	-
Issuance of debt	-	-	-	-	-	-	-	-	-	147,922
Total other financing sources (uses)	-	7,269,995	-	338,455	1,135	1,478,870	25,281	7,350,224	182,090	147,922
Net change in fund balances	\$ 1,072,583	\$ 858,577	\$ (1,503,844)	\$ (606,248)	\$ (854,466)	\$ (1,855,347)	\$ (1,811,320)	\$ 6,773,220	\$ 184,052	\$ (2,121,973)
Debt service as a percentage of noncapital expenditures	24.3%	26.7%	18.1%	6.6%	6.6%	6.5%	6.7%	6.6%	5.0%	6.1%



**Schedule 6**  
**Butts County**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Years**

Digest Year	Fiscal Year	County Direct Rates			Overlapping Rates			Total
		Basic Rate	Hospital	Total Direct Rate	State of Georgia	School System	Total Overlapping Rate	
2010	2011	17.413	-	17.413	0.250	20.000	20.250	37.663
2011	2012	16.913	-	16.913	0.250	19.000	-	36.163
2012	2013	14.413	-	14.413	0.200	19.000	-	33.613
2013	2014	14.163	-	14.163	0.150	19.000	-	33.313
2014	2015	14.281	-	14.281	0.100	19.000	19.100	33.381
2015	2016	13.281	1.000	14.281	0.050	18.898	18.948	-
2016	2017	12.709	1.000	13.709	-	18.064	18.064	-
2017	2018	12.209	1.000	13.209	-	17.764	17.764	-
2018	2019	12.209	1.000	13.209	-	17.221	17.221	-
2019	2020	13.209	1.000	14.209	-	15.960	15.960	30.169

**SOURCE:**  
Department of Revenue

**Schedule 7**  
**Butts County**  
**Direct and Overlapping Sales Tax Rates**  
**Last Ten Years**

<b>Fiscal Year</b>	<b>Direct</b>		<b>Overlapping</b>	
	<b>County LOST Rate</b>	<b>County SPLOST Rate</b>	<b>County Board of Education</b>	<b>State</b>
2011	1.00%	1.00%	1.00%	4.00%
2012	1.00%	1.00%	1.00%	4.00%
2013	1.00%	1.00%	1.00%	4.00%
2014	1.00%	1.00%	1.00%	4.00%
2015	1.00%	1.00%	1.00%	4.00%
2016	1.00%	1.00%	1.00%	4.00%
2017	1.00%	1.00%	1.00%	4.00%
2018	1.00%	1.00%	1.00%	4.00%
2019	1.00%	1.00%	1.00%	4.00%
2020	1.00%	1.00%	1.00%	4.00%

**SOURCE:**  
Department of Revenue

**Schedule 8**  
**Butts County**  
**Legal Debt Margin Information**  
**Last Ten Years**

	<b>Legal Debt Margin Calculation</b>									
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Net Assessed Value	\$ 649,110,718	\$ 645,232,110	\$ 612,732,801	\$ 593,786,232	\$ 569,601,381	\$ 554,376,241	\$ 586,987,064	\$ 591,994,360	\$ 567,528,135	\$ 702,536,039
Debt Limit-10% of Assessed Value	64,911,072	64,523,211	61,273,280	59,378,623	56,960,138	55,437,624	58,698,706	59,199,436	56,752,814	70,253,604
Debt Applicable to Debt Limit: General obligation bonds	7,784,546	11,346,657	7,396,657	6,163,137	4,906,475	3,624,174	2,259,455	8,221,093	7,364,852	6,189,043
Net debt applicable to limit	7,784,546	11,346,657	7,396,657	6,163,137	4,906,475	3,624,174	2,259,455	8,221,093	7,364,852	6,189,043
Legal Debt Margin	\$ 57,126,526	\$ 53,176,554	\$ 53,876,623	\$ 53,215,486	\$ 52,053,663	\$ 51,813,450	\$ 56,439,251	\$ 50,978,343	\$ 49,387,962	\$ 64,064,561
Legal debt margin as a percentage of the debt limit	88%	82%	88%	90%	91%	93%	96%	86%	87%	91%

**Schedule 9**  
**Butts County**  
**Principal Employers**  
**Current Year**

	<b>2020</b>		<b>2011</b>	
<b>Employer</b>	<b>Employees</b>	<b>Rank</b>	<b>Employees</b>	<b>Rank</b>
Dollar General Distribution Center	650	1	550	1
Ready PAC Foods	600	2	N/A	New Business
American Woodmark	575	3	300	4
Butts County Board of Education	472	4	336	3
Georgia Diagnostic and Classification Prison	356	5	512	2
Butts County Government	201	6	197	5
LKQ Corporation	150	7	102	6
Advance Tabco	120	8	40	9
WellStar Sylvan Grove Hospital	100	9	59	8
R&B Metal Structures	76	10	N/A	New Business
Scotts Miracle Grow	60	11	86	7
	3,360		2,182	

**SOURCE:**  
Butts County Development Authority & Principal Employers' HR Department

**Schedule 10**  
**Butts County**  
**General Bonded Debt**  
**Current Year**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>
2011	7,784,546	1,588,127	6,196,419
2012	11,346,657	1,688,898	9,657,759
2013	7,396,657	1,190,278	6,206,379
2014	6,163,137	1,208,404	4,954,733
2015	4,906,475	667,129	4,239,346
2016	3,624,174	581,247	3,042,927
2017	2,259,455	649,497	1,609,958
2018	8,221,093	792,482	7,428,611
2019	7,364,852	786,235	6,578,617
2020	6,189,043	839,062	5,349,981

**NOTES:**

Details regarding Butts County's outstanding debt can be found in the notes to the financial statements  
General Obligation Bonds are repaid with SPLOST collections

**Schedule 11**  
**Butts County**  
**Outstanding Debt By Type**  
**Current Year**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Capital Lease Obligation</b>	<b>Certificates of Participation</b>	<b>Total Debt</b>
2011	7,784,546	1,419,823	2,470,059	9,204,369
2012	11,346,657	-	-	11,346,657
2013	7,396,657	-	-	7,396,657
2014	6,163,137	270,656	-	6,433,793
2015	4,906,475	206,266	-	5,112,741
2016	3,624,174	1,483,663	-	5,107,837
2017	2,259,455	1,360,573	-	3,620,028
2018	8,221,093	1,231,014	-	9,452,107
2019	7,364,852	1,336,690	-	8,701,542
2020	6,189,043	1,345,980	-	7,537,043

**NOTES:**

Details regarding Butts County's outstanding debt can be found in the notes to the financial statements

**Schedule 11**  
**Butts County**  
**Tax Revenues by Source, Governmental Funds**  
**Last Ten Years**  
**(modified accrual basis of accounting)**

Calendar Year	Tax Revenues										Total
	General Property	Local Option (LOST) Sales	Intangible	Cable Franchise	Business Franchise	Insurance Premium	Real Estate Transfer	Alcoholic Beverage	Penalties/ Interest on Taxes	Debt Service	
2011	11,345,699	2,396,549	97,327	17,498	23,537	702,251	12,614	104,388	967,559	3,665,340	19,332,762
2012	10,867,353	2,694,234	66,373	17,071	17,240	735,605	15,640	110,687	848,902	4,132,043	19,505,148
2013	8,996,325	2,471,825	99,583	17,756	15,937	785,859	16,651	112,840	732,365	3,896,599	17,145,740
2014	8,861,012	2,432,847	72,512	18,418	23,604	816,774	20,835	114,898	632,915	3,761,431	16,755,246
2015	8,840,292	2,568,298	78,494	27,060	23,604	861,867	25,574	109,858	560,657	3,973,658	17,069,362
2016	8,266,874	2,314,658	112,023	17,805	12,710	922,925	39,681	109,270	598,059	3,629,678	16,023,684
2017	7,759,699	2,522,032	107,806	18,676	26,794	982,140	41,461	118,132	514,788	3,955,404	16,046,932
2018	8,662,443	2,527,401	103,787	38,108	26,431	1,051,838	44,333	116,936	560,797	3,898,691	17,030,765
2019	8,602,136	2,736,573	105,577	37,390	26,600	1,134,164	49,926	107,051	512,204	4,243,998	17,555,620
2020	9,726,369	3,030,817	174,377	39,782	36,721	1,217,235	57,857	122,739	484,600	4,655,445	19,545,942
Change 2011-2020	-14.3%	26.5%	79.2%	127.4%	56.0%	73.3%	358.7%	17.6%	-49.9%	27.0%	1.1%

**Schedule 13**  
**Butts County**  
**Principal Property Taxpayers**  
**Current Year and Nine Years Ago**

Taxpayer	Fiscal Year 2020				Fiscal Year 2011			
	Taxable Assessed	Rank	County Tax	Percentage of Total Taxable Assessed	Taxable Assessed	Rank	County Tax	Percentage of Total Taxable Assessed
	Value		Levy	Value	Value		Levy	Value
Georgia Power Company	28,256,097	1	824,202	4.02%	26,624,749	1	1,002,768	4.10%
Central Georgia EMC	12,725,483	2	371,190	1.81%	9,802,997	2	369,210	1.51%
Norfolk Southern Corporation	9,632,459	3	280,969	1.37%	8,109,143	3	305,415	1.25%
Hyponex	8,540,104	4	273,271	1.22%				
Liberty Property Limited Partnership	8,518,878	5	248,487	1.21%				
Salad Time, LLC	7,434,505	6	196,636	1.06%	5,400,990	4	187,304	0.83%
Jones, William B.	6,777,874	7	129,722	0.96%				
MAS Georgia LFG, LLC	5,811,853	8	169,526	0.83%				
American Woodmark Corporation	4,835,160	9	101,443	0.69%	3,935,415	5	104,432	0.61%
PFJ Southeast, LLC	3,680,370	10	107,353	0.52%				
BellSouth Telecom/AT&T					3,874,315	6	145,918	0.60%
Herberton Rose Hill Development, LLLP					3,696,574	7	139,224	0.57%
Simpson Charitable Remainder Unitrust					3,584,869	8	135,017	0.55%
Ingram & Legrand Lumber Company					2,621,276	9	98,725	0.40%
Adams Brothers Partnership, LLC					2,573,824	10	96,938	0.40%
	<b>\$ 96,212,783.00</b>		<b>\$ 2,702,798.19</b>		<b>\$ 70,224,152.00</b>		<b>\$ 2,584,951.02</b>	



Schedule 14  
Butts County  
Operating Indicators by Function/Program  
Last Ten Calendar Years

Calendar Year										
Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
Building Permits - Commercial	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	6	10
Building Permits - Residential	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	105	173
<b>Sheriff</b>										
Physical Arrests	1,221	1,496	1,303	857	621	733	1,045	999	1,097	650
TrafficViolations	Not Available	Not Available	Not Available	3,544	4,933	4,656	6,060	3,216	4,599	4,939
<b>Fire</b>										
Fires Extinguished										
Structures	30	28	26	22	24	25	22	27	24	20
Vehicles	41	30	28	29	31	28	39	25	21	12
Brush	100	94	88	80	76	81	71	74	54	35
Calls for Service	66	74	79	82	79	85	74	88	64	40
<b>EMS - Medical Responses</b>	2,721	2,750	2,802	2,840	2,951	2,832	3,331	2,950	3,045	3,710
<b>E-911</b>										
Calls for Service	Not Available	Not Available	18,214	25,592	24,489	29,889	37,625	39,624	36,678	34,252
<b>Public Works</b>										
County Roads (miles)	319.1	319.1	319.1	319.1	319.1	319.10	320.70	320.70	320.70	320.70

**Schedule 15**  
**Butts County**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Calendar Years**

	Calendar Year									
Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Sheriff</b>										
Patrol Units	24	30	39	43	45	45	49	46	45	47
<b>Fire</b>										
Fire Stations	3	3	3	3	4	4	4	4	4	4
Fire Trucks	6	6	6	6	6	6	6	6	6	6
Fire Aerial Trucks	-	-	-	-	-	-	-	-	1	1
<b>EMS</b>										
Ambulances	6	6	6	6	6	6	5	5	5	5
<b>Public Works</b>										
County Roads (paved miles)	226	226	226	226	226	228	229	229	229	232
County Roads (gravel miles)	93	93	93	93	93	91	91	91	91	89

**SOURCE:**  
Various County Departments

**Schedule 16**  
**Butts County**  
**Full-time-Equivalent Government Employees by Function/Program**  
**Last Ten Calendar Years**

	Calendar Year									
Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
Board of Commissioners	5	5	5	5	5	5	5	5	5	5
Elections	1	2	2	2	2	1	1	1	1	2
Administration	3	4	5	4	5	6	5	6	6	6
Tax Commissioners	3	3	3	3	4	4	5	6	5	5
Tax Assessor	6	6	7	7	8	7	7	7	7	6
Building Maintenance	2	2	2	2	4	4	4	3	4	4
<b>Courts</b>										
Superior Court	4	5	4	4	4	5	5	6	5	5
Magistrate Court	4	4	4	5	5	4	3	3	3	3
Probate Court	3	3	3	2	4	3	3	3	3	4
Juvenile Court	0	0	1	2	2	2	2	2	2	2
<b>Sheriff</b>										
Law Enforcement	40	36	43	47	49	54	60	63	61	60
Jail	29	27	30	30	29	33	30	39	39	44
Animal Control	2	2	2	2	2	4	4	5	5	4
<b>Other Public Safety</b>										
Fire Department/EMS	33	33	35	35	36	36	32	31	33	37
Coroner	1	1	1	1	1	1	1	1	1	1
E911	15	14	12	13	13	13	11	14	14	14
Public Works	23	22	23	25	24	24	23	21	20	20
<b>Other Departments</b>										
Recreation	6	6	8	7	7	7	7	7	7	7
Senior Center	1	1	1	1	2	2	2	2	2	2
Library	2	2	3	3	3	3	2	2	2	2
County Extension	3	3	3	3	3	3	3	3	3	3
Planning & Development	10	11	12	13	10	8	9	4	4	3
IDA	1	1	1	1	1	1	1	1	0	0
Total	197	193	210	217	223	230	225	235	232	239

#### **IV. COMPLIANCE SECTION**

**David M. Haisten**  
C.P.A. & C.F.P.

# HAISTEN & JOHNSTON

**Rae O. Johnston**  
C.P.A.

A Professional Corporation of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Butts County Board of Commissioners  
Jackson, 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 Controller General of the United States, the financial statement of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Butts County, Georgia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Butts County, Georgia's basic financial statements and have issued our report thereon dated January 13, 2021.

Other auditors audited the financial statements of Butts County Department of Public Health as described in our report on Butts County, Georgia's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

## **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we consider Butts 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 Butts County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Butts 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. However, material weaknesses may exist that have not been identified.

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Butts County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as Item 19-1.

### **Butts County, Georgia's Response to Findings**

Butts County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Butts County, Georgia's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is 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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Haisten & Johnston PC".

Haisten & Johnston, P. C.  
Jackson, Georgia

January 13, 2021

**BUTTS COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

20-1 Status of Prior Year Findings

The previous Independent Auditor's report for the year ended June 30, 2019 was prepared by Haisten & Johnston, P. C. and was dated December 19, 2019. The following findings were noted:

16-3 Significant Deficiency Regarding Cash Bonds held by the Sheriff's Department

Findings

The County has Cash Bonds that have been held for a number of years in an account maintained by the Sheriff's Department.

Recommendations

We recommend that the County conduct research to determine if these cases have in fact been settled in the court system and, if so, how the bonds should be disbursed. The bonds should then be disbursed accordingly.

Response

Butts County, Georgia agrees with the finding and the recommendations.

Status

This finding has been corrected.

19-1 Significant Deficiency Regarding Tax Commissioner

Findings

Georgia law requires tax commissioners in counties with populations of less than 30,000 to pay over to the proper county officials the county taxes including, but limited to, any interest, penalties, or other amounts due to the county that have been collected during the two weeks. During our audit, we noted that on several occasions throughout the year, the payments to the county were not made timely.

Recommendations

We recommend that the Tax Commissioner take the necessary steps to update the close-out process within the tax commissioner's office so that biweekly payments can be made as mandated by state law to the proper county officials.

Response

Butts County, Georgia agrees with the findings and recommendations.

**David M. Haisten**  
C.P.A. & C.F.P.

# HAISTEN & JOHNSTON

A Professional Corporation of Certified Public Accountants

**Rae O. Johnston**  
C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON SPECIAL COUNTY  
1 PERCENT SALES AND USE TAX  
APPROVED IN SPECIAL ELECTION HELD SEPTEMBER 17, 1996**

To the Board of Commissioners  
Butts County, Georgia

We have audited the accompanying Schedule of Special Purpose Local Options Sales Tax for Butts County, Georgia as of June 30, 2020. This schedule is the responsibility of Butts County's management. Our responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on our audit.

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 Schedule of Special Purpose Local Option Sales Tax is free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the Schedule of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of Special Purpose Local Option Sales Tax was prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting as described in Note 1 and is not intended to be a complete presentation of Butts County's revenues and expenditures.

In our opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in Butts County's resolution or ordinance calling for the tax for the year ended June 30, 2020 in conformity with accounting principles generally accepted in the United States of America.



Haisten & Johnston, P.C.  
Jackson, Georgia

January 13, 2021

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**BUTTS COUNTY, GEORGIA**  
**YEAR ENDED JUNE 30, 2020**  
**SCHEDULE OF PROJECTS CONSTRUCTED**  
**WITH SPECIAL SALES TAX PROCEEDS**  
**APPROVED IN SPECIAL ELECTION HELD SEPTEMBER 17, 1996**

<u>Project</u>	<u>Original Estimated Cost</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>	<u>Estimated Percentage of Completion</u>
Capital Outlay Projects					
A. Courthouse Repair	\$ 1,000,000	\$ 992,430	\$ 16,140	\$ 1,008,570	100.00%
B. Two Fire Stations	700,000	645,626	-	645,626	100.00%
C. Recreation Projects	200,000	206,619	-	206,619	100.00%
D. Water and Sewer	<u>3,200,000</u>	<u>3,284,821</u>	<u>-</u>	<u>3,284,821</u>	100.00%
Total	<u>\$ 5,100,000</u>	<u>\$ 5,129,496</u>	<u>\$ 16,140</u>	<u>\$ 5,145,636</u>	

*See auditor's report.*

David M. Haisten  
C.P.A. & C.F.P.

# HAISTEN & JOHNSTON

A Professional Corporation of Certified Public Accountants

Rae O. Johnston  
C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON SPECIAL COUNTY  
1 PERCENT SALES AND USE TAX  
APPROVED IN SPECIAL ELECTION HELD NOVEMBER 8, 2011**

To the Board of Commissioners  
Butts County, Georgia

We have audited the accompanying Schedule of Special Purpose Local Options Sales Tax for Butts County, Georgia as of June 30, 2020. This schedule is the responsibility of Butts County's management. Our responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on our audit.

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 Schedule of Special Purpose Local Option Sales Tax is free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the Schedule of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of Special Purpose Local Option Sales Tax was prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting as described in Note 1 and is not intended to be a complete presentation of Butts County's revenues and expenditures.

In our opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in Butts County's resolution or ordinance calling for the tax for the year ended June 30, 2020 in conformity with accounting principles generally accepted in the United States of America.



Haisten & Johnston, P.C.  
Jackson, Georgia  
January 13, 2021

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**BUTTS COUNTY, GEORGIA**  
**YEAR ENDED JUNE 30, 2020**  
**SCHEDULE OF PROJECTS CONSTRUCTED**  
**WITH SPECIAL SALES TAX PROCEEDS**  
**APPROVED IN SPECIAL ELECTION HELD NOVEMBER 8, 2011**

<u>Project</u>	<u>Original Estimated Cost</u>	<u>Current Estimated Cost</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>	<u>Estimated Percentage of Completion</u>
Capital Outlay Projects						
A. City of Jackson	\$ 3,361,843	\$ 3,361,843	\$ 3,682,901	\$ -	\$ 3,682,901	109.55%
B. City of Flovilla	537,895	537,895	589,265	-	589,265	109.55%
C. City of Jenkinsburg	660,000	660,000	441,951	-	441,951	66.96%
D. Butts County et al. Water and Sewer Authority	2,286,053	2,286,053	2,504,373	-	2,504,373	109.55%
E. Development Authority of Butts County	5,042,776	5,042,776	4,405,606	-	4,405,606	87.36%
F. Roads and bridges	3,777,840	3,777,840	4,400,331	649,995	5,050,326	133.68%
G. Capital Equipment	3,080,320	3,080,320	3,093,832	-	3,093,832	100.44%
Refinance of Existing Projects						
A. Principal payments	723,707	723,707	723,707	-	723,707	100.00%
B. Interest Payments	6,315	6,315	6,315	-	6,315	100.00%
Total	<u>\$ 19,476,749</u>	<u>\$ 19,476,749</u>	19,848,281	649,995	20,498,276	
Reconciliation to Project-Length Actual Expense on Page 90						
Distribution to other Governments Paid by Debt Service Fund			(7,218,490)	-	(7,218,490)	
			<u>\$ 12,629,791</u>	<u>\$ 649,995</u>	<u>\$ 13,279,786</u>	

*See auditor's report.*

**David M. Haisten**  
C.P.A. & C.F.P.

# HAISTEN & JOHNSTON

A Professional Corporation of Certified Public Accountants

**Rae O. Johnston**  
C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON SPECIAL COUNTY  
1 PERCENT SALES AND USE TAX  
APPROVED IN SPECIAL ELECTION HELD NOVEMBER 7, 2017**

To the Board of Commissioners  
Butts County, Georgia

We have audited the accompanying Schedule of Special Purpose Local Options Sales Tax for Butts County, Georgia as of June 30, 2020. This schedule is the responsibility of Butts County's management. Our responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on our audit.

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 Schedule of Special Purpose Local Option Sales Tax is free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the Schedule of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of Special Purpose Local Option Sales Tax was prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting as described in Note 1 and is not intended to be a complete presentation of Butts County's revenues and expenditures.

In our opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in Butts County's resolution or ordinance calling for the tax for the year ended June 30, 2020 in conformity with accounting principles generally accepted in the United States of America.



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Jackson, Georgia

January 13, 2021

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**BUTTS COUNTY, GEORGIA**  
**YEAR ENDED JUNE 30, 2020**  
**SCHEDULE OF PROJECTS CONSTRUCTED**  
**WITH SPECIAL SALES TAX PROCEEDS**  
**APPROVED IN SPECIAL ELECTION HELD NOVEMBER 7, 2017**

<u>Project</u>	<u>Original Estimated Cost</u>	<u>Current Estimated Cost</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>	<u>Estimated Percentage of Completion</u>
<b>Capital Outlay Projects</b>						
A. City of Jackson	\$ 5,500,000	5,500,000	\$ 197,533	\$ 810,656	\$ 1,008,189	18.33%
B. City of Flovilla	1,650,000	1,650,000	31,605	129,705	161,310	9.78%
C. City of Jenkinsburg	825,000	825,000	31,605	129,705	161,310	19.55%
D. Butts County et al. Water and Sewer Authority	9,098,885	9,098,885	126,421	518,820	645,241	7.09%
E. Judicial Wing Addition	4,000,000	4,000,000	217,723	2,945,341	3,163,064	79.08%
F. Courthouse Rehabilitation	2,000,000	2,000,000	156,859	1,931,869	2,088,728	104.44%
G. Fire Services Ladder Truck	1,000,000	1,000,000	742,875	91,875	834,750	83.48%
H. Roads, Streets & Bridges	4,000,000	4,000,000	-	204,887	204,887	5.12%
I. Public Safety and Equipment	1,250,000	1,250,000	-	-	-	0.00%
J. Tourism and Historic Sites	100,000	100,000	-	-	-	0.00%
K. Library	38,500	38,500	-	-	-	0.00%
L. Animal Control Rehabilitation	150,000	150,000	-	-	-	0.00%
M. Leisure Services	350,000	350,000	-	-	-	0.00%
N. E-911 Repeaters	100,000	100,000	-	-	-	0.00%
O. Administration Technology Upgrades	250,000	250,000	-	59,953	59,953	23.98%
P. Facilities (HVAC, Infrastructure)	3,000,000	3,000,000	-	-	-	0.00%
<b>Total</b>	<b>\$ 33,312,385</b>	<b>\$ 33,312,385</b>	<b>1,504,621</b>	<b>6,822,811</b>	<b>8,327,432</b>	

**Reconciliation to Project-Length**

Actual Expense on Page 88

Distribution to Other Governments Paid by

Debt Service Fund	(387,164)	(1,588,886)	(1,976,050)
	<u>\$ 1,117,457</u>	<u>\$ 5,233,925</u>	<u>\$ 6,351,382</u>

*see auditor's report.*